

**SGBs implementing the NNSF policy in Johannesburg East  
District fee-paying public secondary schools**

by

SURAYA VAN SCHALKWYK

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: DR P K TRIEGAARDT

FEBRUARY 2022

# TABLE OF CONTENT

<b>DECLARATION.....</b>	<b>vii</b>
<b>ABSTRACT.....</b>	<b>viii</b>
<b>ACKNOWLEDGEMENTS.....</b>	<b>ix</b>
<b>NGAMAFUPHI.....</b>	<b>x</b>
<b>TSHOBOKANYO.....</b>	<b>xii</b>
<b>CHAPTER 1: OVERVIEW OF THE STUDY .....</b>	<b>1</b>
1.1 INTRODUCTION AND BACKGROUND OF THE STUDY .....	1
1.2 PURPOSE OF THE STUDY .....	1
1.3 RATIONALE OF THE STUDY .....	4
1.3.1 Personal Perspective .....	5
1.3.2 Professional Perspective .....	5
1.4 PRE-LIMINARY LITERATURE REVIEW .....	6
1.5 THE NSSF POLICY .....	7
1.5.1 Equity in education .....	7
1.5.2 Quintile ranking .....	9
1.5.3 Admission trends and school choice .....	9
1.5.4 Regulations relating to exemptions of parents from payment of school fees at public schools .....	10
1.5.5 Financial implications .....	12
1.5.6 The capacity of human and financial resources in self-managing schools .....	13
1.5.7 Financial management capacity .....	15
1.6 THE PROBLEM STATEMENT .....	16
1.7 AIMS AND OBJECTIVES OF THE STUDY.....	17
1.9 RESEARCH METHODOLOGY AND DESIGN .....	18
1.9.1 Introduction.....	18
1.9.2 Research paradigm .....	18
1.9.3 Research approach .....	19
1.9.4 Research design.....	20
1.9.5 Population and sampling .....	21
1.9.6 Instrumentation and data collection techniques .....	22
1.9.6.1 Literature review .....	22

1.9.6.2	<i>Document analysis</i> .....	22
1.9.6.3	<i>Focus group interviews</i> .....	23
1.9.6.4	<i>Reliability and validity of research</i> .....	25
1.10	RESEARCH ETHICS .....	26
1.12	DEFINITION OF KEY CONCEPTS .....	27
1.12.1	Equity in education .....	27
1.12.2	Covid-19 Pandemic .....	27
1.12.3	Financial Management .....	27
1.12.4	Accountability .....	28
1.12.5	Public Secondary Schools.....	28
1.13	CHAPTER DIVISION .....	29
1.14	CONCLUSION .....	30
 <b>CHAPTER 2: LITERATURE STUDY</b> .....		<b>31</b>
2.1	INTRODUCTION .....	31
2.2	CONCEPT OF EQUITY IN EDUCATION .....	31
2.2.1	Schools Act.....	32
2.2.2	National Norms and Standards of School Funding (NNSSF) .....	32
2.3	THEORIES ABOUT MANAGING OF SCHOOL FUNDING .....	33
2.3.1	School financial management.....	33
2.3.2	Summary .....	40
2.4	GLOBAL TRENDS IN SCHOOL FUNDING .....	41
2.4.1	The United States of America (USA) .....	41
2.4.2	The United Kingdom (UK).....	41
2.4.3	The United Arab Emirates (UAE).....	42
2.4.4	Tanzania .....	42
2.5	SOUTH AFRICA .....	43
2.5.1	Quintiles .....	44
2.5.2	The Resource Targeting List .....	45
2.5.3	Exemption Policy .....	46
2.5.4	Compensation of fees.....	48
2.5.5	Trends in admission .....	48
2.5.6	Decentralisation.....	49
2.5.7	Section 21 status .....	51
2.5.8	Internal and external auditing.....	51
2.5.9	Collaboration between the SMT and SGB in financial management .....	53
2.5.10	The influence of finances on learning outcomes .....	53

2.5.11 Summary.....	54
<b>2.6 THE IMPACT OF COVID-19 ON EDUCATION FUNDING AND POLICY IMPLEMENTATION .....</b>	<b>54</b>
2.6.1 The United States of America (USA) .....	55
2.6.2 The United Kingdom (UK).....	56
2.6.3 The United Arab Emirates (UAE).....	56
2.6.4 Tanzania .....	58
2.6.5 South Africa.....	60
2.6.5.1 Parental Attitudes .....	60
2.6.5.2 The impact of the Covid-19 pandemic on spending patterns at fee-paying schools.....	62
2.6.5.2.1 Technological expenses .....	62
2.6.5.3 Reprioritisation of the budget and strategies employed by SGBs.....	63
2.6.6 Summary .....	64
<b>2.7 CONCLUSION.....</b>	<b>65</b>
<b>CHAPTER 3: RESEARCH DESIGN AND METHODOLOGY .....</b>	<b>66</b>
3.1 INTRODUCTION .....	66
3.2 RESEARCH METHODOLOGY AND DESIGN .....	67
3.3 RESEARCH PARADIGM AND APPROACH.....	67
3.4 POPULATION AND SAMPLING .....	69
3.5 INSTRUMENTATION AND DATA COLLECTION TECHNIQUES .....	70
3.5.1 Literature study.....	71
3.5.2 Document analysis .....	71
3.5.3 Focus group interviews .....	72
3.6 DATA ANALYSIS.....	74
3.6.1 Defining and identifying data .....	74
3.6.2 Data entry and storage .....	75
3.6.3 Data reduction and sampling .....	75
3.6.4 Structuring and coding of data.....	75
3.6.5 Identifying relationships among categories .....	75
3.6.6 Developing a report .....	76
3.6.7 Content analysis.....	76
3.7 TRUSTWORTHINESS OF THE STUDY .....	78
3.7.1 Credibility.....	78
3.7.2 Transferability.....	79
3.7.3 Dependability.....	79
3.7.4 Confirmability.....	80

3.8	ETHICAL CONSIDERATIONS .....	80
3.8.1	Confidentiality and anonymity .....	81
3.8.2	Securing data .....	81
3.8.3	Honesty and feedback .....	81
3.9	LIMITATIONS OF THE STUDY .....	81
3.10	CONCLUSION .....	82
	<b>CHAPTER 4: DATA PRESENTATION AND ANALYSIS .....</b>	<b>83</b>
4.1	INTRODUCTION .....	83
4.2	BIOGRAPHICAL DATA OF PARTICIPANTS .....	85
4.3	JOHANNESBURG EAST DISTRICT AS A STUDY SETTING .....	87
4.4	DATA COLLECTION PREPARATION PROCESSES .....	88
4.4.1	Theme 1: School funding norms .....	89
4.4.1.1	<i>Sub-theme 1.1: School funding norms and equity</i> .....	89
4.4.1.2	<i>Sub-theme 1.2: Quintile ranking</i> .....	91
4.4.1.3	<i>Sub-theme 1.3: Fee exemptions</i> .....	93
4.4.1.4	<i>Sub-theme 1.4: Compensation for exemptions</i> .....	94
4.4.1.5	<i>Sub-theme 1.5: School choice</i> .....	95
4.5.2	Theme 2: School financial management.....	96
4.5.2.1	<i>Sub-theme 2.1: Resource Allocation (Section 21 Status)</i> .....	96
4.5.2.2	<i>Sub-theme 2.2: School financial management</i> .....	99
4.5.2.3	<i>Sub-theme 2.3: Conducting the internal audit</i> .....	102
4.5.2.3.1	<i>External audit</i> .....	102
4.5.2.4	<i>Sub-theme 2.4: Collaboration between SGBs and SMTs in managing school finances</i> .....	103
4.5.3	Theme 3: The impact of Covid-19.....	104
4.5.3.1	<i>Sub-theme 3.1: Impact on the budget</i> .....	104
4.5.3.2	<i>Sub-theme 3.2: Reprioritizing the budget</i> .....	105
4.5.3.3	<i>Sub-theme 3.4: Covid-19 expenses</i> .....	106
4.5.3.3.1	<i>Salary payments</i> .....	106
4.5.3.3.2	<i>Physical resources</i> .....	107
4.5.3.4	<i>Sub-theme 3.5: Balancing the budget</i> .....	108
4.6.4	Theme 4: Management approaches and strategies to improve financial management during the Covid-19 pandemic .....	110
4.6.4.1	<i>Sub-theme 4.1: Conducting internal auditing (accountant)</i> .....	111
4.6.4.2	<i>Sub-theme 4.2: External auditors</i> .....	112
4.6.4.3	<i>Sub-theme 4.3: Financial policy</i> .....	112
4.6.4.4	<i>Evaluating the impact of the budget on educational outcomes</i> .....	113

4.6.4.5	<i>Collaboration between the SMT and SGB in financial management</i> .....	114
4.7	DOCUMENT ANALYSIS .....	115
4.7.1	Finance documents from schools .....	115
4.7.1.1	<i>Finance Policies</i> .....	115
4.7.1.2	<i>Resource allocation</i> .....	119
4.7.1.3	<i>School budgets</i> .....	120
4.7.1.4	<i>Submission of audited financial statements</i> .....	121
4.8	CONCLUSION .....	122
 <b>CHAPTER 5: SUMMARY, FINDINGS AND RECOMMENDATIONS</b> .....		<b>123</b>
5.1	INTRODUCTION .....	123
5.2	SUMMARY OF THE STUDY .....	123
5.3	FINDINGS FROM THE STUDY .....	127
5.3.1	Findings regarding research sub-aim one.....	127
5.3.2	Findings regarding sub-aim two.....	128
5.3.3	Findings regarding sub-aim three .....	129
5.3.4	Findings regarding sub-aim four .....	131
5.4	RECOMMENDATIONS FROM THE STUDY .....	132
5.4.1	Recommendations based on sub-aim one.....	132
5.4.2	Recommendations on sub-aim two.....	133
5.4.3	Recommendations based on sub-aim three.....	134
5.4.4	Recommendations based on sub-aim four.....	135
5.5	CONTRIBUTION AND MAIN OUTCOMES OF THE STUDY .....	136
5.5.1	Planning .....	137
5.5.2	Management .....	138
5.5.3	Implementation.....	138
5.5.4	Review .....	139
5.6	RECOMMENDATIONS FOR FUTURE RESEARCH .....	139
5.7	LIMITATION OF THE STUDY .....	140
5.8	CONCLUSION .....	141
 <b>REFERENCE LIST</b> .....		<b>142</b>

## **LIST OF TABLES**

Table 1.1: Exemption if school fees are R10 000,00 per annum (School fees: your rights. Centre for Applied Legal Studies 2021)	11
Table 2.1: National table of targets for schools' allocation 2017-2019 (Government Notice No 43145:2020)	46
Table 2.2: National table of targets for schools' allocation 2020-2021 (Government Notice 43145:2020)	46
Table 4.1: Themes and sub-themes	84
Table 4.2: Biographical data of participants of School A	85
Table 4.3: Biographical data of participants of School B	86
Table 4.4: Johannesburg East District as a Study setting : Fee-paying Schools	87

## **LIST OF FIGURES**

Figure 3.1: Flow diagram of Data Collection Order (Van Schalkwyk, 2021)	70
---	----

## **ANNEXURES**

ANNEXURE A: UNISA ETHICS COMMITTEE REVIEW	159
ANNEXURE B: GDE RESEARCH APPROVAL LETTER	161
ANNEXURE C: TURNITIN REPORT	163
ANNEXURE D: LANGUAGE EDITING CERTIFICATE	164
ANNEXURE E: COVERING LETTER FOR RESEARCH PARTICIPANTS	165
ANNEXURE F: LETTER OBTAINING PERMISSION FROM THE GAUTENG DEPARTMENT OF EDUCATION TO CONDUCT RESEARCH	168
ANNEXURE G: FOCUS GROUP INTERVIEW	171
ANNEXURE H: DOCUMENT ANALYSIS	173

## DECLARATION

Name: Suraya Van Schalkwyk

Student number: 689-445-3

Degree: MEd (Educational Management)

Exact wording of the title of the dissertation as appearing on the electronic copy submitted for examination:

**SGBs implementing the NSSF policy in Johannesburg East District fee-paying public secondary schools**

I declare that the above dissertation is my own work and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references.

I further declare that I submitted the dissertation to originality checking software and that it falls within the accepted requirements for originality.

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

*(The dissertation will not be examined unless this statement has been submitted.)*



SIGNATURE

8 January 2022

DATE



## ABSTRACT

The school's ranking determines the state's funding allocation to public schools on the Resource Targeting List. The funding policy on education equity is characterised by policy prescripts like quintile ranking and exemption policy as tools of redress and access. The *South African School's Act* [SASA], Act 84 of 1996 (RSA, 1996b) devolved management of the state's allocation to school governing bodies (SGBs), who are de facto custodians of school financial management and can raise school fees to supplement the allocation.

Financial management is delegated to the finance sub-committee, which monitors and implements the budget for the skilful use of physical and human resources to optimise the teaching and learning process. However, the unwillingness of parents to pay fees or apply for an exemption, has an impact on the inflow of funds to run the school effectively. The Covid-19 pandemic brought about further reduced fee collections, because of job losses and reduced working hours; disallowing parents from paying fees.

This study utilized a qualitative research methodology with focus-group interviews, and elicited responses from two finance committees in Johannesburg East secondary schools. The findings emphasised the role of private-public partnerships with telecommunication companies, the skilful use of the allocation to acquire learner-teacher support material, and parental involvement as a mitigation strategy for curriculum losses by leaping to digital platforms for learning.

Therefore, the study has the potential for researchers to undertake further research to investigate the challenges experienced by SGBs in implementing funding policy on education equity. Their response, through innovative strategies to adjust to a digital strategy and act in the best interest of learning and teaching in a post-Covid-19 era, is of specific interest.

## ACKNOWLEDGEMENTS

Throughout the writing of this dissertation, I have received a great deal of support and assistance:

- To the Almighty Allah, who has given me the strength and courage to embark on this degree and complete the dissertation. When I was feeling down and uncertain, I was reminded that Your love for me was greater than my disappointment and that Your plans for us are better than our dreams. Allah hu Akbar!
- To my supervisor, Dr PK Triegaardt, thank you for being the best supervisor any student can ask for. I will forever be grateful to you for your guidance, support, and encouragement throughout this study.
- Your collaboration led me to this topic, my sister and mentor, Anickey Mashaba. You are simply the best.
- Your support means the world to me, my children, Adele, Rehana, and Adam.
- It was never easy for all the typists, Mpilo Mthembu, Amelia Theron and Lungile Rikhotso, to decipher my handwriting, but you did it. Thank you!
- To my dad, who departed from this world on 13 December 2021, I know that you would have been so proud of me. May Allah, grant you Janat'ul Firdoze.
- Your encouragement never went by unnoticed, my buddies Genevieve Koopman, Nazeem Malick and Sis Joyce Siwani.
- To Chane Smith, the language editor, thank you for your excellent turnaround time and effort.
- I wish to acknowledge the two schools and the members of the Finance sub-committees who participated in my study by sharing your insight and knowledge on financial management with me. Ngiyabonga, Thank you, JazakAllah Khair, Kealeboga.
- And finally, my innermost gratitude to the Gauteng Department of Education for permitting me to conduct research.

## NGAMAFUPHI

Ukuhlinzekwa wumbuso ngezimali kwezikole zombuso kulawulwa yindawo yesikole ohlwini lwezikole elibizwa nge-*Resource Targeting List*. Umgomo wezokuhlinzekwa ngezimali mayelana nokulinganiswa kwemfundo wakhiwe ngemibhalo yomgomo enjenge-*quintile ranking* kanye nomgomo we-*exemption policy* okuyizinto ezithathwa njengamathuluzi okulungisa kanye nokutholakala kwezinsiza. UMthetho Olawula iziKole eNingizimu Afrika (SASA, uMthetho 84, wonyaka ka 1996) wadlulisela amandla okuphatha izikole Zombuso kwizikhungo ezilawula izikole (SGBs), okuyizikhungo ezithembekile emsebenzini wezokulawulwa kwezimali, kanti lezi zikhungo zingaqokelelela izikole izimali ngasese, ngenhloso yokugcwaliselela isabelo sezimali sezikole.

Umsebenzi wokuphathwa kwezimali usemahlombe wekomiti elincane lezezimali, okuyikomiti elibheke neliqinisekisa ukusetshenziswa kwesabelo sezimali, isetshenziselwe kwimisebenzi ebonakalayo kanye nakwihlelo lezokuqhashwa kwabasebenzi ngenhloso yokuqinisa uhlelo lokufunda nokufundisa. Yize-kunjalo, isenzo sabazali sokungafisi ukubhadala imali yesikole noma ukufaka isicelo sokungakhokhiswa imali yesikole sekube nomthelela phezu kwezimali ezingenayo ukuba ziqhube ngempumelelo imisebenzi yesikole. Ubhubhane we-Covid-19 sewuholele esimeni sokuncishiswa ngokungeziwe komsebenzi wokuqokelelwa kwezimali zesikole ngenxayezinga lokulahlekelwa yimisebenzi kanye nokuncishiswa kwamahora okusebenza.

Umethodoloji owencike kucwaningo lwekhwalthi (*qualitative research methodology*), ogxile kwizinhlobo zeqembu (*group interviews*) kusetshenziswe ukuveza izimpendulo ezivela kumakomiti amabili ezimali ezikole zamabanga aphezulu esifundazweni saseGauteng. Ulwazi olutholakele lugcizelele indima edlalwa ubudlelwano amaziko amabili azimele nalawo kahulumeni ngokusebenzisana nezinkampani zohlelo lokuxhumana ngocingo, ukusetshenziswa ngobunyoninco kohlelo lokuhlukaniselana imithombo ngenhloso yokuthola ukuxhaswa ngezinsizakufunda ezixhasa uthisha nomfundi kanye nezinga lokuzibandakanya kwabazali njengesu lokunciphisa izinga lokulahlekelwa yisikhathi sohlelo lwemfundo, ngokungena kwizinkundla zedijithali ngenhloso yokufunda.

Ngakho-ke, ucwaningo lunika abacwaningi amandla okuqhubeka nolunye ucwaningo olujulile ukuphenyaizinseselele ezihlangabezana nezikhungo eziphatha izikole (SGBs) ekusebenziseni umgomo wokuhlinzeka izikole ngezimali ohlelweni lwemfundo elinganayo. Impendulo yabo abacwaningi ngokusebenzisa amasu anamaqhinga amasha okuguqukela kwihlelo lamasu edijithali kanye nokusebenza ngokwezifiso ezingcono zohlelo lokufunda nokufundisa esikhathini esingemuva kobhubhane we-Covid-19 kuyinto efuneka ngendlela ekhethekile.

## TSHOBOKANYO

Ka moo puso e abelang dikolo tsa setšhaba matlole ka gona go laolwa ke maemo a sekolo mo Lenaneng la go Tota Ditlamelo. Pholisi ya matlole a tekatekano ya thuto e na le dithebolo tsa pholisi di tshwana le karoganyo ya maemo ya dikarolo (quintile) le pholisi ya kgololo tse e leng didiriswa tsa paakanyo le phitlhelesego. Molao wa Dikolo wa Aforikaborwa (SASA, Molao wa bo84 wa 1996) o fetiseditse tsamaiso ya kabelo ya puso kwa bothating jwa taolo ya dikolo (diSGB), jo e leng batlhokomedi ba tsamaiso ya ditšhelete tsa sekolo, mme bo ka oketsa dituelo tsa sekolo go tlaelelsa mo kabelong.

Tiro ya tsamaiso ya ditšhelete e neelwa komitipotlana ya ditšhelete e e bayang leitlho le go tsenya tirisong tekanyetsokabo gore go dirisiwe ditlamelo tsa dithoto le tsa batho ka bokgoni go tokafatsa tirego ya go ruta le go ithuta. Le gale, go belaela ga batsadi malebana le go duela dituelo gongwe go dira dikopo tsa kgololo go ama kelelo ya matlole a a dirang gore go tsamaisiwe sekolo ka bokgoni. Leroborobo la Covid-19 le okeditse go fokotsega ga dituelo ka ntlha ya ditatlhegelo tsa ditiro le diura tse di fokoditsweng tsa go dira, mme seo se dira gore batsadi ba se ke ba duela dituelo.

Go dirisitswe mokgwa wa patlisiso o o lebelelang mabaka go dirisiwa dikopanopotsolotso tsa ditlhopha tse di totilweng go bona tsibogo go tswa kwa dikomiting tse pedi tsa ditšhelete kwa dikolong tsa sekontari tsa Gauteng. Diphitlhelelo di gateletse seabe sa selekane sa maphata a setšhaba le a poraefete le ditlamo tsa tlhaeletsano ya megala, tirisano e e bokgoni ya kabelo gore go rekwe matheriale wa tshegetso ya barutwana-barutabana le sesabe sa batsadi jaaka togamaano ya go fokotsa tatlhegelo ya kharikhulamo, ka go tlolela kwa dipolatelyomong tsa dijitala tsa go ithuta.

Ka jalo, thutopatlisiso e na le tšhono ya gore babatlisisi ba ka tswela ka patlisiso e nngwe go tlotlhomisa dikgwetlho tse di itemogelwang ke diSGB malebana le go tsenya tirisong pholisi ya matlole mo tekatekanong ya thuto. Ditsibogo tsa bona ka ditogamaano tsa boitshimoleledi go atolosa togamaano ya dijitala le go dira mo dikgatlhegelong tsa go ithuta le go ruta mo pakeng ya morago ga Covid-19 ke tsone di kgatlhegelwang.

# CHAPTER 1: OVERVIEW OF THE STUDY

## 1.1 INTRODUCTION AND BACKGROUND OF THE STUDY

The promulgation of the *South African Schools Act* (hereafter referred to as School's Act, RSA, 1996b) led to many changes in how schools were going to be governed. The changes made included creating new laws that would guarantee quality education for all children in the country, but also allowed for decentralisation, to allow communities to be made responsible for the governance of their schools. The National Norms and Standards of School Funding (hereafter referred to as NNSSF) as amended (RSA,1998a), inform the funding of schools.

The funding of education is vested in the state. Section 34(1) of *The Schools Act*, (RSA, 1996b) stated that the state must fund public education from public revenue on an equitable basis to ensure proper exercise of learners' rights to education and redress past inequalities in education provision. Section 35 of the School's Act (RSA, 1996b), required of the Minister of Education to determine the minimum norms and standards for school funding. The NNSSF was a policy introduced in 1998 to address social justice and equity in South Africa. The NNSSF outlined procedures to be adopted by Provincial Education Departments (hereafter referred to as PED) in determining resource allocation to schools, namely:

- the funding of public schools in terms of Section 38 of the School's Act (RSA, 1996b);
- and the exemption of parents who are unable to pay school fees, in terms of Section 39 of the School's Act (RSA,1996b).

Furthermore, Section 36 of the School's Act (RSA, 1996b) directed SGBs to take all reasonable measures to supplement resources supplied by the state to improve the quality of education provided to all learners. Section 39 of the School's Act (RSA, 1996b) empowered the SGB to determine school fees charged at schools, while Section 39(4) spoke to the exemption from fee-payment.

In the devolution of management to schools, certain concerns became apparent:

- There was no cap on how much a school may charge.

- Trends in school enrolment, referring to parental choice in enrolling their learners at schools of their choice, and the related migration of learners were a concern.
- The inability of SGBs to manage school finances adequately.
- The apparent dichotomy between policy and the implementation thereof.

A contrast exists between the conception of the NNSSF and the execution thereof, which became so diluted that it could not provide solutions to the realities that it was supposed to address (Mestry, 2016). The dichotomy mentioned suggested that impediments could hamper the effective decision-making strategies to deliver quality education. An SGB was expected to possess a wide variety of skills, knowledge, and experience to deal with the complex tasks which they were expected to fulfil.

The researcher's interest in understanding the effect of the NNSSF policy and its impact on equity emerged when appointed as the principal of a fee-paying school, in the Johannesburg East District of the Gauteng Province. Self-managing schools were an objective of *The Schools Act* (RSA, 1996b), which ascribed certain responsibilities and concomitant decision-making to SGBs of public schools. Mestry (2016:1) posits that self-management promoted a high involvement approach to financial management, and increased autonomy must be followed by a greater focus on transparency; which led to challenges when I assumed duty. It was important to assess the efficacy of the school financial management process, and therefore I identified challenges that hampered accountability.

The challenges I encountered upon assumption of duty were the following:

- Governors' inability to fulfil their prescribed roles successfully and familiarise themselves with legislation regulating financial management in schools (Mestry, 2016:1). This point is corroborated by Basson and Mestry (2019:1) in averring that: "The School's Act and the NNSSF require increasing responsibility for resource management due to the transfer of the allocation of funding grants to the school".
- The need to streamline expenditure and set up stringent internal controls to monitor expenditure was necessary. As financial skills and experience may be lacking for SGBs, they in turn delegated daily financial management tasks to

the principal. The principal, in turn, delegated financial matters to the School Management Team (hereafter referred to as SMT) through distributive leadership. Basson and Mestry (2019:3) aver that delegating decision-making to lower levels increased transparency and accountability. It was important to set up a Finance Committee and get the SMT involved in drafting the annual budget to ensure adequate consultation. Monthly finance meetings had to happen to give feedback and highlight transparency.

Dibete and Potokri (2018) corroborated the above statement in their assertion that school financial committees' adoption of ineffective financial management practices raised mistrust and conflict issues. During a crisis such as the Covid-19 pandemic in 2020, the failure to raise fees became a costly problem that had a detrimental effect on the provision of quality education.

Strauss (2020) pointed out that in response to the Covid-19 pandemic in 2020, schools across the world, including South Africa, were closed, which led to children being at home. Mthethwa (2020) maintained that the pandemic severely strained fee collection, as many parents notified schools that they could no longer uphold fee payments. Mthethwa, in her interview with Brenda Sakellaridis, Arts Director at the National School of the Arts, established that the school experienced challenges before Covid-19, due to the following reasons:

- Based on 2019 figures, about 37% of parents could pay fees; 18,5% were granted an exemption; and the rest defaulted. In April to June 2020, many schools experienced a drop of about 50% of the regular monthly fee payment. The National School of the Arts had to start an individual alumni endowment fund initiative to raise R4,5 million. The economic crunch resulting from Covid-19 caused many fee-paying parents to become unemployed or experience pay cuts due to the extended lockdown. They could no longer afford to pay their school fees.
- Mthethwa (2020) further noted that, in terms of Section 40 of SASA (RSA, 1996b), parents of learners in public schools, liable to pay school fees could be exempted from paying school fees. Schools had to allow parents to apply for reduced fees or be entirely exempted from paying based on an individual needs' analysis. The concomitant financial strain that ensued, resulted in



schools having to cut salaries of SGB-paid staff by up to 50% (Mthethwa, 2020). In response to the financial strain suffered by fee-paying schools and other companies, the Department of Labour announced that all employers could apply for the Temporary Employee/Employer Relief Scheme (TERS) through the Unemployment Insurance Fund (UIF, 2020).

While the Unemployment Insurance Fund, via the Temporary Employee/Employer Relief Scheme (TERS), added some relief, albeit a very small percentage (between 30–35%) of salaries were paid, and it was for a limited time. Regarding the TERS payment, the progress made was very slow, with payments delayed for a prolonged period (Mthethwa, 2020).

The World Bank projected that spending on education might be compromised for the coming years, as public funds would be redirected to health and social welfare. Private funding would also become rare, as the economy was severely impacted, and unemployment rates rose (Scheichler, 2020a). The Supplementary Budget delivered by Finance Minister Tito Mboweni on 24 June 2020 predicted grave implications for the education sector, as a cut of between R400 million to R600 million was announced for Covid-19. The sector did not receive any additional funding (Department of National Treasury, 2020b), and compromised fee collection became another challenge that motivated the study.

Having familiarised the reader with the field of study, the challenges will be explained in more detail in the rationale of the study.

## **1.2 PURPOSE OF THE STUDY**

The Schools Act (RSA,1996b) ascribed certain responsibilities and decision-making to SGB's, of self-managing schools. The implementation of the NNSSF policy was a key responsibility of the SGB but could also be an inhibitory factor for self-managing schools or schools with Section 21 functions. This study gathered information regarding the implementation of the NNSSF policy at operational level and to evaluate the implications of the NNSSF policy for fee-paying public secondary schools, and whether the NNSSF policy succeeded in addressing the social justice and equity that it was supposed to have addressed.

## **1.3 RATIONALE OF THE STUDY**

### **1.3.1 Personal Perspective**

The rationale of this study from a personal perspective took effect when I was appointed principal of a fee-paying school in the Johannesburg East District of the Gauteng Department of Education. Upon assumption of duty, I encountered the following challenges relating to the financial management of the school:

- The self-management status as an objective of the Schools Act (RSA,1996b), required governors who were skilled and knowledgeable in financial management, familiar with legislation that regulate financial management. The governor's inability to fulfil their prescribed roles successfully required an action plan that included the establishment of a financial sub-committee (hereafter referred to as FinCom) to oversee the efficacy of the financial management processes. Training had to be organised to unpack and understand legislation and assign duties to the school's finance officers.
- An exemption policy had to be implemented and the FinCom had to explore its impact on the budget. Monthly meetings had to be called, to reflect on the budget and control expenditure as the school experienced a high rate of applications to be exempted from payment and a larger group of parents who were unwilling to pay fees. A decision had to be taken to engage a company of debt collectors who could assist in recouping outstanding fees. The task of financial management had to be concluded in a very hostile environment with great focus on transparency in an environment of increased autonomy. The process required of me to identified challenges that could hamper accountability. The goal of staying financially viable as a fee-paying school had to remain a personal objective, and it was never easy to remain focused to provide quality education and improve learner performance.

### **1.3.2 Professional Perspective**

A range of regulatory frameworks challenged school principals, as no learner could be denied admission if their parents could not afford to pay fees. These learners must be granted a total, partial or conditional exemption if their parents earned below a certain

income threshold. The Resource Targeting Table severely disadvantaged fee-paying schools, as the economic status of the community where the school was situated in, placed these schools in a higher quintile rank. The existence of these disparities derailed the very objectives of the *South African Schools Act* (RSA, 1996b) namely self-managing schools. Financial management became a reflective process that needed regular reviewal and required corrective measures to be implemented to enable the school can provide quality education and improved learner performance.

#### **1.4 PRE-LIMINARY LITERATURE REVIEW**

There was a contrast between policy on the one hand, and the implementation thereof, on the other hand. Baloyi (2015) explained that the NNSSF policy for public schools entailed the inflow of funds from the state and the collection of school fees to deliver quality education. In South Africa, the lack of funding undermined quality education delivery as in many other countries. Spaull, Lilenstein & Carel (2020) argued that the South African budget allocation for education was high relative to the Gross Domestic Product (GDP). However, the share of that budget, used for what matters to make a difference in educational outcomes, was low. Spaull et al ,(2020) further explained the decline in state funding due to teacher salaries that accounted for more than 80% of inflation and the steady increase in the number of learners entering the system. The implications for SGB's implementing the NNSSF policy before and during a pandemic in Johannesburg East District public secondary schools were influenced by the following factors:

- quintile ranking,
- the granting of exemptions to disadvantaged learners; and
- the collection of school fees and enrolment trends as affected by the amended Admission Policy in Gauteng are all factors that have dire consequences for effective schooling. Sections of the population are protected by an Admission Policy, as learners cannot be limited in accessing schools of choice (Mestry & Berry, 2016).

Furthermore, school financial management was dependent on the school principals and the SGBs' financial competence (Basson & Mestry, 2019:3). The failure of SGBs to uphold section 39 of the *Schools Act* (RSA, 1996b) had severe consequences for

the school, which placed fee-paying schools in an invidious position to change priorities and adopt austerity measures when:

- setting fees and mobilising new sources of income,
- making structural adjustments to overcome possible economic crises; and
- imbalances in payment while simultaneously providing quality education.

## **1.5. THE NNSF POLICY**

The document sets out the national norms and minimum standards for school funding in terms of the *Schools Act* (RSA,1996b). It also deals with the procedures adopted by the PED, in determining resource allocation to schools. The NNSF policy thus dealt with the public funding of public schools in terms of Section 35 of the *Schools Act*, and the exemption of parents who were unable to pay school fees in terms of Section 39(4) of *the Act*.

### **1.5.1 Equity in education**

Educational reform in democratic South Africa, centred on access, redress, equity and quality. The South African education system had to be rebuilt to correct previous inequities and attain equity. Section 34 of the *Schools Act* (RSA, 1996b) legislated that the state would subsidise the education of all learners equitably, using public revenue. In 2006 the Amended National Norms and Standards of School Funding (ANNSSF), regulations were implemented to relieve the state's financial load and to achieve equity by allocating 60% of the noncurrent personnel to poorer schools than to rich schools. The ANNSSF policy implemented in 2008, established a legal framework to fund schools by categorising them into wealth quintiles and allocating funds accordingly.

Since 2008, schools have been funded based on an income dependency ratio (unemployment) and the degree of education (literacy rate) of the surrounding community where the schools are situated. Schools in quintiles one to three received a resource allocation of about seven times higher than affluent schools. The NNSF policy thus set crucial parameters for educational change (Motala and Carel ,2019). However, Mestry and Ndhlovu stated in 2014 that the policy was dialectical and led to contradictions, resulting in transformation and inequity based on race and class. Van

der Berg & Gustafsson in (Spaull& Jansen, 2019:4) agreed that schooling had to target the disadvantaged but argued that improving resources was the best way to achieve unambiguous results of high-quality education for all children in the country. The Organisation for Economic Cooperation and Development (OECD, 2017) stated that the highest performing education systems are those that combine equity with quality, by giving children opportunities for good quality education. Therefore, the OECD stated the need to support disadvantaged students and schools by improving benefits for them.

To achieve educational goals, many countries across the world had to invest more into their education systems. The United Republic of Tanzania responded by implementing the Fee-Free Basic Education Policy. This policy declared pre-primary and primary education free, waving registration and exam fees to eliminate financial barriers for parents. The Fee-Free Education Policy was, however, criticised by scholars like Shukia, (2020) who argued that the policy did not achieve access and quality education delivery to all and thus required rethinking.

In the United Kingdom, the government used the National Funding Formula (2017) as an allocation for 5 to 16 year olds. The final funding allocations were decided by local authorities who decided how much funding to allocate to mainstream state funded schools.

Whilst concerted efforts have been made by several countries to address equity, many countries in lower to middle income groups needed to align their funding policies to quality. The NNSSF policy of South Africa tried to address social justice and equity in public schooling, but Mestry (2014:863) contends that it needs reviewal to reconsider aspects like the quintile ranking system as the criteria used to determine quintiles were seriously flawed.

Fee-paying schools, situated in an affluent area, ranked as Quintile 4 and 5, received the lowest funding on the scale, yet mainly catered for poor and middle-class learners. These schools often catered for over 90% of learners from outside the feeder area who could not afford the fees set by these schools. The inability or unwillingness of parents to pay fees, hindered the SGB's from implementing the NNSSF policy in public

fee-paying secondary schools in the Johannesburg East District effectively due to financial deterioration.

#### 1.5.2 Quintile Ranking

Dass & Rinquist (2017) explained that the education authorities categorised public schools into five quintiles to address issues of disparity in access to education:

- Schools in the poor geographical areas (poorest of the poor) are categorised as Quintile 1 schools.
- Schools in the wealthier suburban areas are known as Quintile 4 and 5 schools. All quintiles one to three schools are no-fee-paying schools and received more funding per learner from the government than quintiles four and five schools. The latter are fee-paying schools on the assumption that parents could pay fees.

Two Quintile 4 schools received the same learner allocation, even if School A had set a fee of R5 500 per annum and School B had set a fee of R19 000 per annum. School A, with a 70% compliance in fee collection, in contrast with School B with a compliance of about 25%, had significantly different access to resources. If both schools were in middle-class suburbia, School B was likely to become cash-strapped. In this regard, the funding policy failed to acknowledge the challenges experienced by schools in the middle half.

#### 1.5.3 Admission trends and school choice

To regulate admission trends, the National Education Policy Act, Section 38, (RSA, 1996c) refers to feeder zones. These are areas a school can prioritise when admitting learners who lived close to the school or whose parents worked close to the school. In 2019, the MEC for Education in Gauteng published amendments to regulations relating to the admission of learners to public schools and approved the new regulations on school admissions, including newly determined feeder zones that changed from a 5 km to 30 km radius from the chosen school. The trend of learners from lower-income areas, who applied to fee-paying schools to access quality education, raised concerns about how schools were classified into quintiles. The classification was largely based on the surrounding community's socio-economic

conditions, rather than the circumstances of the learners who attended the school. The quintile system effectively ignored the reality of informal settlements, inner-city dwellings, and immigrant learners who lived in the schools' vicinity. The inaccurate classification of schools had dire consequences for school funding. Learners who attended Quintile 4 schools are currently funded at R770 per annum as per the National Table for School Funding Allocation (RSA, 2020). The procedure to challenge the school's quintile ranking remained unclear. Therefore, in 2017, Dass and Rinqest estimated that approximately 53% of learners in Quintile 4 schools were not getting the minimum amount due to them.

#### **1.5.4 Regulations relating to exemptions of parents from payment of school fees at public schools**

The regulations on granting exemptions from fee-payment sets out the procedures that SGBs had to follow to grant exemption from paying fees. Bischoff and Mestry (2003:60) advised on a formula which determines fee exemption and 18 years later, in 2021, the Centre for Applied Legal Studies concurred that SGBs was required to apply the following formula on the exemption table when considering an application for exemption:

- E =  $100 \frac{(F+A)}{C}$  where
- E = School fees as a proportion of the income of a parent.
  - F = For one child, annual school fees that a school charges in Section 39 of the Act.
  - A = Parents pay additional monetary contributions to a learner's participation in the learning program
  - C = Combined annual gross income of parents per household.
  - 100 = To convert the number in brackets to a percentage.

Table 1.1 below illustrates how to determine exemptions based on the joint income of parents. Suppose the school fees (of any one child or several children together) exceeded 10% or more of a household's total income, the parent was entitled to full exemption and would not have to pay all school fees, including matric dance fees, uniforms, and textbooks. If the school fees are between 3,5% and 10% of the total household income, the parent qualified for a partial exemption, whether he had one child or more enrolled at a no-fee school. If the school fees were between 2% and 3%

of a household income, granting an exemption would depend on the number of learners enrolled. If the school fees are less than 2% of a household income, parents would not qualify for an exemption. Since the NNSSF policy stipulated regulations for granting exemptions, it became clear that it would be a mandatory requirement for SGBs to consider implementing the NNSSF policy effectively. The table inserted below, illustrate how SGBs had to grant exemptions at fee-paying public secondary schools in the Johannesburg East District.

*Table 1.1: Exemption if school fees are R10 000,00 per annum (School fees: your rights. Centre for Applied Legal Studies 2021)*

The threshold of both parents Gross Earnings	E = %	Number of Learners									
		1	2	3	4	5	6	7	8	9	10
R500 000	2,00	0	0	0	0	0	11	20	27	33	38
R400 000	2,50	0	0	0	14	25	33	40	45	50	54
R333 500	3,00	0	7	22	33	42	48	53	58	61	64
R285 500	3,50	7	26	38	47	54	59	63	66	69	71
R250 000	4,00	25	40	50	57	63	67	70	73	75	77
R222 000	4,50	39	51	59	65	69	73	76	78	80	81
R200 000	5,00	50	60	67	71	75	78	80	82	83	85
R182 000	5,50	59	67	73	77	80	82	84	85	86	87
R166 500	6,00	67	73	78	81	83	85	87	88	89	90
R154 000	6,50	73	78	82	85	87	88	89	90	91	92
R143 000	7,00	79	83	86	88	89	90	91	92	93	93
R133 500	7,50	83	87	89	90	92	93	93	94	94	95
R125 000	8,00	88	90	92	93	94	94	95	95	96	96
R117 500	8,50	91	93	94	95	96	96	96	97	97	97



R111 000	9,00	94	96	96	97	97	98	98	98	98	98
R105 500	9,50	97	98	98	98	99	99	99	99	99	99
R100 000	10,00	100	100	100	100	100	100	100	100	100	100

SGBs were required to have the knowledge and skills in financial management to implement the NNSSF policy. Section 30 of the *School's Act* (RSA,1996b) stated that a finance committee needed to be established to assist the SGB with financial functions. The chairperson of the FinCom, had to be a member of the SGB, and the principal served as an ordinary member of the FinCom. The SGB was required to develop a watertight finance policy to manage school fees, and therefore the following important financial functions was delegated to the FinCom, which included the following:

- Draft the budget and ratify it for approval at a full SGB meeting before presenting it to the AGM for parents to deliberate on and approve.
- Determine annual school fees.
- Prepare monthly reconciliation statements and a monthly debtors schedule.
- Draft a detailed financial report for the quarterly SGB meeting.
- Implement fee exemptions: full, partial, and conditional exemptions as per Section 39(4) of the *Schools Act*.
- Delegate the administrative functions of school financial management formally to the school finance officer (bursar) who was employed at the school to maintain financial records, and also recover outstanding debts.

### 1.5.5 Financial implications

80% of government spending in education covered personnel costs, and 20% of funding was availed for allocations. Schools relied on school fees to fulfil their budgetary obligations. At a school where approximately 25–30% of parents could not

pay school fees, it became increasingly difficult for paying parents to maintain the school. Thus, it was incumbent on SGBs to monitor the situation and adjust their fee setting structures accordingly (Naidoo & Mestry, 2017). It could be assumed that the school had to appoint fewer teachers, revise pupil-teacher ratios, and revisit the extramural activities offered.

The inability or unwillingness of parents to pay fees had dire consequences, due to financial constraints. The lack of finances resulted in an inability to maintain the physical structure, which was the state's responsibility. Mestry and Bischoff (2009:62) contended that the PED had to maintain an accurate, prioritised construction-needs database, but the PED failed in doing so. UNESCO (2017a) confirmed that the school environment and facilities exercised a strong influence on learners' and parents' perception of a school.

The Covid-19 pandemic had a severe impact on fee collection, and schools faced financial strain (Mthethwa, 2020). Salaries were cut by between 22-50% at various schools. Teacher salaries comprised a large part of the budget, approximately 80-90%. This caused a radical disruption, as many teachers experienced stress while their jobs and salaries became threatened. Mahlangu and Moloji (2020) asserted that schools also had to adapt their pedagogical concepts and modes of teaching delivery to digital learning resources, to avoid learners' risk of falling too far behind. Real-time lessons on virtual platforms became an additional expense that was not affordable due to declining fee collection, and the implications of the NNSF policy.

#### **1.5.6 The capacity of human and financial resources in self-managing schools**

It became evident that there are two tiers of schools in South Africa, and it was not just limited to independent schools and public schools. It was estimated that approximately 15% of learners attended Quintile four and five public schools, with about 85% attending Quintile one to four schools. Quintile four and five schools produced excellent results, even though poorer schools have started to produce better quality results in the last years. There was recognition of South Africa's need to work towards a pro-poor preferential treatment of those who were systematically disadvantaged under apartheid. Still, the need to pursue equity and not equality was more important (Spaull & Jansen, 2019).

The recruitment and selection process became a challenge. According to Taylor, in (Spaull & Jansen, 2019), teachers, like learners, preferred to work at well-resourced schools conducive to teaching and learning with better resources, smaller classes, and for personally materialistic reasons such as Section 38A (additional payments, to State employed staff ), subsidized housing, and fee exemptions for their children. In contrast to that, schools with budgetary constraints lost highly skilled teachers and could not replace them easily, as they had nothing to offer in return to attract or retain them (Gallie, 2013:179). Research from both the developed and developing worlds had consistently found major variations in teacher effectiveness in the classroom (Hanushek, Piopiunk & Wiederhold, 2019). Learning was affected because of the Covid-19 pandemic, which influenced how potential learning losses would be handled by on-site and online learning.

The pandemic severely impacted the academic calendar of 2020. Several of the more affluent public schools responded by moving their learning to online platforms to reduce academic disruption. The Gauteng Department of Education officially launched its digital content and online assessment in October 2019. However, this platform was extended to schools that were ICT enabled (Mhlangu & Moloi, 2020). The costs associated with online learning was high, and it caused a further challenge for schools that were not ICT enabled due to limited funding. As fee-paying schools, the shortage or inadequacy of digital technology became a further hindrance. Parents who paid fees lamented the lack of opportunities for their learners to learn virtually.

The pandemic provided remote learning opportunities, but there was a high need for training in information and communication technologies. This required professional development in ICT. Many teachers relied heavily on distance learning for their development, and it impacted the budget of the schools as follow:

- Distance learning impacted the development budget. Scheichler (2020b) explained that The Teaching and Learning International Survey (TALIS) undertaken in 2018, indicated that younger teachers used technology more readily. Since only approximately 10% of South African teachers are innovative in using technology, more than 90% of public school teachers needed to innovate their technological practices (Scheichler, 2020b).

- The budget was impacted severely. Schools had to purchase digital equipment to accommodate social distancing and enhance space. Schools had to adopt specific hybrid learning forms, which combined onsite and online learning experiences. All these aspects had implications on expenditure that were not budgeted for. The DBE Guidelines for schools on maintaining hygiene during the Covid-19 pandemic suggested that approximately four litres of bleach per cleaner per month, and a soapy cleaner to keep toilets and surfaces clean monthly, were used to reduce the risk in toilets and bathrooms as well as in classrooms and offices. With further expenditure to prepare the school for reopening, the budget was further exhausted in purchasing additional disinfectants and sanitizing liquids to adhere to the new health protocols. The assumption was that spending in education would become more compromised, as schools had to redirect budgets to revise physical distancing measures, establish hygiene protocols until the vaccine was more widely administered to avoid subsequent mass outbreaks and herd immunity was established.

### **1.5.7 Financial management capacity**

Many principals and SGBs lacked the required knowledge and skills in financial management, and officials in the districts were tasked to support schools which also lacked these skills. The power imbalances between governors and management further erode financial planning. Money needed for education was spent recklessly, despite efforts to provide training (Mestry, 2016). A case in point mentioned by Phaladi (2015) lamented corruption by SGB members at Glenvista High School, to the tune of R8 million, which was revealed by the Gauteng Department of Education. Other disturbing allegations also emerged from time to time about tender processes for Learner and Teacher Support Material (LTSM).

The question arose that whilst policy was supposed to promote equity, redress and access, the policies promoted contradictory political imperatives. The existence of disparities within legislation and policies had indeed derailed SASA's very objective, namely self-managing schools, meant to provide quality schooling. For the fee-paying schools in this study, the challenges outlined above have led to quality education being downplayed. There was a notion that the education provided by these schools was

ordinary and normal, and for parents to incur the cost to obtain it was not worth their effort.

## **1.6 THE PROBLEM STATEMENT**

The pro-poor spending showed equality, but there was challenges and inconsistencies within the funding system. The quintile ranking system's implementation, granting exemptions, and many parents' unwillingness to pay fees, impacted the inflow of funds to run the school effectively. Adequate funding was needed to maintain the physical buildings, as the harsh climatic conditions caused degradation if not regularly maintained. The need to appoint additional staff and pay for services further curtailed finances in fee-paying schools. The migration of learners influenced the budget negatively, as the number of learners determined the allocation in the current year and the data used to classify schools into quintiles. Schools in Quintiles Four and Five may charge fees as stated in Section 39 of the School's Act (RSA, 1996b), if most parents present at the Annual General Meeting (AGM) agreed to the resolution to levy fees. The criticism against granting exemptions is that the PED did not adequately compensate fee-paying schools, making it difficult for the schools to survive and keep up with the Consumer Price Index (CPIX). The ability of SGBs to work closely with the SMT to follow correct financial management procedures was vital and had to be carefully contemplated (Mosala & Mofolo, 2016). The key question in this study was how SGB's implemented the NNSSF policy and how it had to be reassessed to bring about a functional schooling system to ensure adequate redress, equity, and not equality only.

The following main research question was formulated for this study from the information in the sections above.

### **How do SGBs implement the NNSSF policy in Johannesburg East District fee-paying public secondary schools?**

The problem statement and main research question indicated above, formed the foundation of the following sub-questions that were investigated in the study:

- What is the meaning of equity in education?

- How is school funding managed by the SGBs of fee-paying schools through the NNSSF policy?
- Which factors prevent SGBs from implementing the NNSSF policy in Johannesburg East District fee-paying public secondary schools?
- Which financial management strategies could be offered as recommendations to implement the NNSSF policy more effectively in fee-paying public secondary schools?

Having demarcated the research problem, it was necessary to state the aims and objectives of my study.

### **1.7 AIMS AND OBJECTIVES OF THE STUDY**

The study's main aim was to investigate how SGBs implemented the NNSSF policy in Johannesburg East District fee-paying public secondary schools. The following sub-aims and objectives served as primary focus areas to investigate how SGBs implemented the NNSSF policy in Johannesburg East District fee-paying public secondary schools:

- Define the meaning of equity in education (to be addressed in chapter 2).
- Explain how school funding is managed by SGBs of fee-paying schools through the NNSSF policy (to be addressed in chapter 2).
- Explore factors that prevented SGBs from implementing the NNSSF policy in Johannesburg East District fee-paying public secondary schools (Addressed in empirical investigation).
- Offer recommendations on which financial management strategies could be implemented to manage the NNSSF policy more effectively in public-fee paying secondary schools (to be addressed as the outcome of the study).

The significance of this study was discussed next to investigate how SGBs implemented the NNSSF policy in Johannesburg East District fee-paying public secondary schools.

## **1.8 SIGNIFICANCE OF THE STUDY**

The study was a significant endeavour in presenting an understanding, explanation, and critique of how SGBs implements the NNSSF in Johannesburg East fee-paying secondary schools. The study found that the quintile ranking system was seriously flawed. Fee-paying schools received less state funding and lacked strong socio-economic communities, which led to financial deterioration. The study investigated the complexities of freedom in schools' choice, the time-consuming process of granting exemptions, and how it hindered parents from applying for it. The study also explored the pertinent role of SGBs in managing the schools' finances efficiently and effectively. The inability of SGBs to be compliant with their delegated financial functions by engaging in effective budgeting, organising, and monitoring fees and the allocated funds were pointed out as challenges. The factors mentioned above would hamper excellent learner performance and educational outcomes, and allowed these schools to become financially vulnerable, and cash strapped, especially during the Covid-19 pandemic.

## **1.9 RESEARCH METHODOLOGY AND DESIGN**

### **1.9.1 Introduction**

The researcher opted for a qualitative research approach, as it was a holistic and integrative approach. As per Bhandari (2020), qualitative research is commonly used in the humanities and social sciences in subjects such as education, health sciences and history. It involved collecting and analysing non-numerical data (e.g. text, video or audio) to understand concepts, opinions, or experiences. In that way, in-depth insights are gathered into a problem or to generate new ideas for research.

### **1.9.2 Research paradigm**

The research paradigm can be defined as a set of conceptual frameworks that explain a specific theory and influence how knowledge is interpreted and studied (Kivunja, 2017). The researcher conducted my study using the interpretivism paradigm. Interpretivism attempts to understand the phenomena by the meaning that people assign to them (Creswell, 2014).

Darby, Fugate and Murray (2019:395) suggested that the practical insights gained from the research move beyond general theories and gave meaning to the way things are, to prevent generalization across the entire population. The parents' financial status and their willingness to apply for exemption, considering the implications of not applying, made interpretivism applicable to this study. It reflected a human aspect incorporated into school funding. The quintile ranking, applying for and granting exemptions was also part of this study's human aspect, which made interpretivism highly relevant.

The interpretive paradigm was relevant for the investigation on how SGBs implements the NNSSF policy, as this allowed the researcher to interpret the school financial management as a lived experience. The search for new meaning in achieving equity made a qualitative approach suitable. Interpretivism provided in-depth knowledge, meaning, and understanding of situations based on individual perspectives. Interpretivism granted the researcher an opportunity to investigate how different schools used their funding allocation and school fees to deliver quality education outcomes.

### **1.9.3 Research approach**

This study aimed to determine how SGBs implemented the NNSSF policy in Johannesburg East fee-paying secondary schools. This phenomenon could be studied best by employing a qualitative approach. This was an in-depth study and used online focus group interviews to collect data in a natural way, that was sensitive to participants taking part in the study.

An in-depth literature study was conducted to gather information from various sources such as journal articles, books, and policy documents to compare findings with other resources. The theoretical framework of the study as stated by Snyder (2018:251) guided the researcher to identify effective strategies to implement the NNSSF policy effectively. A theoretical framework outlined by Knight (1993) was discussed to identify the characteristics of effective financial management. The theoretical framework served as the foundation of this study to identify various schools, where effective financial management was evident and found strategies that could serve as guidelines to improve financial management for all schools, as SGBs implemented the NNSSF.



SGBs was required to have the knowledge and skills in financial management to implement the NNSSF policy. Section 30 of the *School's Act* (RSA,1996b) stated that a finance committee needed to be established to assist the SGB with financial functions. The chairperson of the financial committee, or FinCom, must be a member of the SGB, and the principal serves as an ordinary member of the FinCom. The SGB was required to develop a watertight finance policy to manage school fees, and therefore the following important financial functions was delegated to the FinCom, which included the following:

- Draft the budget and ratify it for approval at a full SGB meeting before presenting it to the AGM for parents to deliberate on and approve.
- Determine annual school fees.
- Prepare monthly reconciliation statements and a monthly debtors schedule.
- Draft a detailed financial report for the quarterly SGB meeting.
- Implement fee exemptions- full, partial, and conditional exemptions as per Section 39(4) of the *Schools Act*.
- Delegate the administrative functions of school financial management formally to school finance officer (bursar), who is employed at the school to maintain financial records.
- Recover outstanding debts and monitor and control fees.

The researcher opted to use the Microsoft Teams platform to conduct interviews as a precautionary measure to counter the spread of Covid-19. All interviews were recorded on the Microsoft Teams platform. The interviews were recorded verbatim, while I also made notes. A detailed analysis was made of financial statements and resource allocation lists, including ratio analysis and figures with other entities and previous financial years.

#### **1.9.4 Research design**

A case study research design was the preferred road map for my study, as it analysed and examined a single entity in detail (McMillan & Schumacher, 2014:370). A case

study could be defined as a phenomenon that has a bounded system, creating a detailed description of a phenomenon.

The case study provided a holistic representation of knowledge with the researcher's connection between the case's different experiences and the analysis and interpretation aspect for guiding the researcher (Snyder, 2018:251). A theoretical framework from Knight (1993) was discussed to position participant experiences, perceptions, and decision-making concerning managing the school allocation and fees. Besides, case studies are intended to provide detailed and specific accounts of circumstances rather than broad generalisation.

### **1.9.5 Population and sampling**

Majid (2018:1) defined a population as: “a comprehensive group of individuals or schools with common characteristics of interest to the researcher”. This study used purposive sampling which was referred to as judgemental sampling. The sampling population used, was for exploratory reasons and to satisfy specific needs. The selection of participants for this study was guided by the principle of current involvement meaning the participants are involved in what they were asked about when the study was undertaken.

The population for this study constituted finance sub-committees of fee-paying public suburban secondary schools in the Johannesburg East District of the Gauteng Province. The district comprised of 132 public schools of which 40 were secondary schools, and the rest were primary schools, and special schools. From the 40 secondary schools, 24 were fee-paying public schools and two schools were selected for the study. Both schools were selected because of their locality. The research in the Johannesburg East District was informed by its urban location, which was convenient for the researcher to access and assisted with time constraints. The participants had diverse capabilities, and they also possessed different levels of experience in serving on the finance committees of SGBs.

The sample was considered appropriate for this study, because it constituted the key role players responsible for its financial management. The principal, a teacher, a chairperson, a treasurer of the SGB, and the financial clerk who served in the finance committee were interviewed. Five participants were selected from each school that

participated in the study. The total sample for the study was n=9 or 9 participants, as one of the sample schools did not include a teacher representative. The teacher who served on the finance sub-committee of School A, was not available for the focus group interview. The participants from both schools were in the best position to supply the researcher with the information needed to provide answers to the research question under investigation.

### **1.9.6 Instrumentation and data collection techniques**

The researcher employed the following methods to gather and analyse data for this study.

#### *1.9.6.1 Literature review*

Journal articles and books were used to gather information on the characteristics of various funding strategies and its implementation, using national and international funding policies. The conduct of SGBs in implementing the NNSSF policy provided the researcher literature with an extensive scope of reference on the topic under research. After the literature was reviewed, the researcher compared literature with data collected through focus-group interviews with the sampled population. The researcher was also able to critique the status of knowledge on the topic, therefore enabling the researcher to define and limit the research problem, by placing the study in a historical and associated perspective (Neuman, 2014:126).

#### *1.9.6.2 Document analysis*

The researcher examined relevant school documents such as the Resource Allocation document, the audited financial statements, and resolutions adopted to charge fees and grant exemptions, the annual budget, and the schools finance policy. Document analysis represented an analysis of numerous relevant documents (Bertram & Christiansen, 2015:97). The participants were informed prior to the interviews that the specific documents would be required for examination, which related to the topic under research. The documents collected were analysed after the interview process and compared with data collected from the interviews. The reason why the researcher chose document analysis, was to help understand the central phenomenon of the study and to reveal how SGBs implemented the NNSSF policy in the sampled

population. The analysed documents assisted the researcher to establish whether there was a strategy that these SGBs implemented, that could be used as a recommendation for other schools to implement in the Johannesburg East District.

Soft copies of the documents that were required, were acquired via email. These emails were password protected and encrypted using the MIMECAST system, used by the PED, in Gauteng. The authentication secured the content of the email and embedded the identity of the sender and provided encrypted safe storage for the duration of the study. The emails were deleted after the study was completed.

#### *1.9.6.3 Focus group interviews*

This technique of data collection was specifically used to gather data from finance committees in schools. Each group comprised of five members from the finance committees on each of the two-sampled fee-paying suburban public secondary school. School A lacked the participation of an educator member as the person was not available for the focus group interview. School B comprised of five members, including a teacher representative. There were nine participants who took part in the study, which included the chairpersons, treasurers, principals, finance officers or bursars, and a teacher from School B.

The respective interviews were conducted online, using the Microsoft Teams platform, but it was done at their respective schools. The objective of conducting focus group interviews was to help the researcher get the shared perception and assessment of the specific phenomenon under study. The focus group interview also assisted the researcher to get individual views of each committee member about the SGBs financial management conduct. This technique allowed the researcher to learn how members agree or disagree on certain aspects and issues of financial management. Participants felt comfortable to communicate among themselves as a group, rather than individually and could freely collaborate, and thus enabled a great deal of data to be gathered in a short space of time.

The interview was organised in a semi-structured fashion without any formalities, which allowed for a free flow of discussion. Participants were active and the process became informative and supportive. This statement was corroborated by Leedy & Omrod (2005) that focus groups, as a technique, are very informative and assist

researchers to collect data from participants who shared common experiences and presumably shared similar views.

Salmons (2020:1) defined online interviews as a need to reach participants beyond physical boundaries, and to obtain views across a range of socio-economic circumstances. Two different high schools were selected. The members of the finance committee, as mentioned above, were included in the study. The learner component from the two secondary schools selected, was excluded because of age limitations regarding certain activities. The interviews were based on the research at hand, to establish disparities between policy directives and factors that prevented conducive financial management, while exploring strategies that could improve financial management at the school level.

The role of the researcher in a focus group interview was that of a moderator, as this allowed the group to express their opinion with minimal interruption from the researcher (Yin, 2011:54). The direct and open interaction among participants and the moderator allowed for a variety of responses and the ability to seek clarification, which allowed for a deeper level of meaning and understanding. The conversation took place in the form of language, which allowed the researcher to detect the literacy levels of the SGB members through the rational or irrational answers provided.

Massoud (2018:1-5) outlined the use of electronic interviews as an alternative to traditional face-to-face interviews. The advantages of conducting online interviews are saving costs, flexibility, speed of engagement in online interviews, and the built-in recording equipment. In this regard, the interviews were conducted face to face in a boardroom where social distancing and Covid-19 protocols were strictly adhered to. The disadvantages included technological competence that could hamstring the process, distracted participants, lack of interest and motivation, visual cues, identity verification, and language usage. Concerning the order in which they were asked, the interviewees had different perspectives and approaches, and deviation was allowed, as everyone had different viewpoints about the study at hand (Yin, 2016:141). To illustrate the participants' views and knowledge gained in the study, the researcher used direct quotations from the data collected. The interviews took place on the Microsoft Teams online platform to prevent the spread of Covid-19, which allowed for the interviews to be voice recorded.

Written records and field notes were completed. The use of a voice recorder does not eliminate the need for taking notes. Taking field notes allowed me to be attentive and pace the interview (McMillan & Schumacher, 2014:386). Field notes helped me to go back and refresh my memory of events and conversations during the interview. The research question served as a guideline for collecting data. After the interviews, the data was transcribed. The researcher asked the interviewees to read the transcribed data and notes to confirm whether the information was correct and whether they would like to add anything to the information to ensure credibility and accuracy.

#### *1.9.6.4 Reliability and validity of research*

McMillan and Schumacher (2014:355) compiled the following strategies to enhance the reliability and validity of the study:

- Triangulation of methods: Data collection from the literature ensured accurate information when similar themes and categories emerged from the study. In-depth interviews took place in the natural setting of the participants to reflect lived experience.
- Mechanically recorded data: All the interviews were voice recorded online using Microsoft Teams to prevent the spreading of Covid-19 and transcribed verbatim to ensure accurate and complete interviews.
- Verbatim accounts: Direct quotations from the transcribed data were used to illustrate the individual viewpoint of participants.
- Participants' language: The interviews were held in English, but participants were free to use their home language, if need be.
- Field research: The interviews were held online using Microsoft Teams with each participant.
- Low-inference descriptors: Concrete and precise descriptions from literature documents and interviews are used in this study's research findings.

## **1.10 RESEARCH ETHICS**

Mouton (2016:238-239) explained ethics as a science that concerned itself with what was right and wrong in conducting research. This study was conducted in a morally acceptable way. Permission was sought from the Gauteng Provincial Department of Education to conduct research. Consent was obtained from the participants. The researcher further assured them of anonymity and discussed the unwarranted stress, danger, and harm. Confidentiality was assured, and the names of participants were kept confidential. The focus group interviews were arranged to ensure that the same questions were posed to each participant in the interview. Focus group interviews were conducted using Microsoft Teams, but it happened face to face in a board room where Covid-19 protocols like social distancing, wearing masks and sanitization was strictly adhered to. Participants were assured of anonymity and that information would be treated confidentially. They were also informed that they could withdraw from the study at any stage. The study aimed to determine the implications of SGBs implementing the NNSF in Johannesburg East fee-paying public secondary schools.

## **1.11 DELIMITATIONS OF THE STUDY**

The study was confined to two public secondary schools in the Johannesburg East District in the Province of Gauteng. The population of the study was limited to nine participants of the SGBs School Financial Committee of two public secondary schools. Since the population was restricted to a small group of participants, it could not be generalised to a larger group which is a limitation of the study. The delimitations of the study were defined through the choices that was made by the researcher, conducting interviews with the financial committee members from fee-paying schools situated in suburban environments. The population group was thus limited to two fee-paying suburban public secondary schools in the Johannesburg East District of the Gauteng Province and did not include fee-paying primary schools or secondary schools situated in townships of the Johannesburg East District. The limitations were the shortcomings, conditions, or influences that the researcher could not control, that placed restrictions on the methodology and conclusions. Any limitation that may have influenced the results are mentioned.

## **1.12 DEFINITION OF KEY CONCEPTS**

A common understanding of primary concepts used in the research and hence the need to clarify meaning.

### **1.12.1 Equity in education**

Motala and Carel (2019) define equity in education as a strategy that seemed to achieve a pro-poor policy by bringing about differential allocations to previously disadvantaged schools. The concept of equity was important for this study, as it missed the trend of learners from low-income areas who are financed at a lower rate of R770 per annum. This study addressed the inadequate classification of schools into quintiles, as per the NNSF, which had dire consequences for school funding.

### **1.12.2 Covid-19 Pandemic**

Surico and Galeoti (2020) describes a pandemic as the outbreak of a disease that becomes prevalent all over the world. The Coronavirus causes the Covid-19 disease. This new virus (novel corona virus) was linked to the same family of viruses as the Severe Acute Respiratory Syndrome (SARS) virus and some common types of colds (Bender, 2020). Covid-19 impacted spending on education, which was severely compromised due to a decline in fee collection. Spending became compromised as schools had to redirect budgets to revise physical distance measures, establish health protocols, and revise personnel and attendance policies. The PED in Gauteng could not assist all fee-paying schools with stimulus packages, and private funding became scarcer as the economy weakened, and unemployment rose. Schools were forced to invest in online learning and arrange training on appropriate measures to cope with the virus. The lockdown further exacerbated inequalities amongst schools, and schools located in middle-class suburbs could not cope financially with declining fee collection.

### **1.12.3 Financial Management**

Financial management as defined by Aina and Bipath (2020) entailed the performance of managerial activities such as planning and controlling associated with a school's financial phases to provide quality education. In the theoretical framework, Knight's



(1993:6) concept of financial management was discussed. Knight (1993:6) explained that financial management had two aspects; money management and cost management. Financial management at schools was thus defined as accounting principles and data analysis aspects for financial planning, control, and reporting. Financial management should be a true reflection of how funding, school fee collection, and exemptions applied for and granted, impacted on managing the school effectively. The allocation received and fees collected could be used in line with the school development plan, and the SMT and SGB had to work together in following correct financial management procedures. Continuous training was needed to ensure a measure of knowledge in managing funds and school fees received.

#### **1.12.4 Accountability**

Accountability was measured by the extent to which decisions were taken, and resources used to attain the educational goal outlined in the theoretical framework. Resources bought and human resources hired were employed responsibly to ensure that funding given, and fees collected were used for legitimate and legal purposes, and that assets were accounted for in a proper way (Naidoo & Mestry, 2017). McGrath and Whitty (2018) supported Mestry's findings and maintained that accountability involved two responsibilities: the responsibility to undertake certain actions and the responsibility to account for these actions. Accountability was important for this study, as it measured the extent to which the SGB took decisions to assist in attaining the educational goal of quality education at a fee-paying school.

#### **1.12.5 Public Secondary Schools**

Secondary schools in South Africa are five years in duration, and is divided into two phases namely, lower secondary and upper secondary school. The lower secondary school (also known as the Senior Phase) from Grade 8 to Grade 9, is mandatory, for learners aged 13 to 15 years old. The upper secondary phase (also known as the Further Education and Training phase or FET) from grades 10 to 12 or matriculation and usually starts at age 15 to age 18. Public schools performed the constitutional function of providing basic education in terms of section 29.1 of the Constitution (Du Plessis, 2020:2). Section 40 of SASA stated that parents were liable to pay school fees, but could be exempted from payment, should they be unable to pay. This study

was conducted at public secondary schools to investigate the implications of SGBs implementing the NNSF policy in Johannesburg East fee-paying public secondary schools, and how the limited funding was used to pursue their objectives, as well as how policy design played a key role in ensuring that resources are directed to make a difference in learning outcomes. Section 12 of the *School's Act* (RSA, 1996b) provided funding for learners from State funds appropriated for this purpose by the provincial legislature.

### **1.13 CHAPTER DIVISION**

**Chapter 1** was an orientation to the study, with an introduction to the topic of study, rationale, and background to the research problem. The chapter also focused on the statement of the problem, aims of the research, research design and methodology, assumptions, limitations and delimitations, concept clarification, ethical considerations, as well as a plan of study.

**Chapter 2** provided a literature review that explored equity, the implications of law and the school funding policy for school-based financial management during the Covid-19 pandemic. It will also have explored criteria for granting of total, partial and conditional exemptions.

**Chapter 3** discussed the research design, development of the research instrument, population and sample. The research methodology was based on a qualitative research design. Focus group interviews were conducted with finance committees of the two secondary schools who were part of the research study.

**Chapter 4** discussed the findings of the study in detail. Data was collected, analysed, and interpreted. Attempts were made to relate empirical findings to literature findings. The research attempted to find out the factors that prevented SGBs from financial decision-making before and during the Covid-19 pandemic, which affected the way SGB's implemented the NNSF policy in public fee-paying secondary schools in the Johannesburg East District.

**Chapter 5** presented a summary of the findings, made recommendations, and drew conclusions from the research.

## **1.14 CONCLUSION**

The South African government's allocation to public schools, determined by its ranking on the Resource Targeting List, had placed great stress on fee-paying schools. This resulted in a significant disjuncture between policy intention and practice. Chapter 1 briefly provided the source of the research problem, the study's aims and objectives, the background, research design, methodology, and the significance of the study. The problem identified in the study related to the implications of how SGBs implemented the NNSSF policy in fee-paying public secondary schools in the Johannesburg East District.

The quintile ranking, coupled with parents' willingness to apply for exemptions from fee-payment and considering the implications of not applying, reflected a human aspect, which made interpretivism highly relevant for this study. The search for new meaning in achieving equity by implementing the NNSSF policy, made a qualitative approach suitable. Interpretivism provided deep knowledge, understanding, and meaning of situations based on individual perspectives. Interpretivism also granted the opportunity to investigate how different schools used their allocation and school fees to deliver quality outcomes.

The literature study undertaken in Chapter 2 focused on the following: the implications of how SGBs implemented the NNSSF policy for school-based financial management, quintile ranking, freedom of choice, exemptions, and the role of the SGB to manage finances, as well as the inequities that were further highlighted because of the Covid-19 pandemic.

## **CHAPTER 2: LITERATURE STUDY**

### **2.1 INTRODUCTION**

Chapter 1 dealt with the background to the research statement of the problem, objectives, and research methodology. The chapter provided an overview of how SGBs implemented the NNSSF policy before and during the Covid-19 pandemic in Johannesburg East fee-paying public secondary schools. The purpose of Chapter 2 was to present a literature review and theoretical framework on SGBs implementing the NNSSF policy in public fee-paying secondary schools in the Johannesburg East District. Fink (2020:5) explained that the initial phase in research was to provide a critical evaluation of literature in relation to the research problem investigated.

The literature review, as per McCombes (2021), entailed the following:

- It shared the results of other studies that were closely related to the research being reported.
- It related to the larger, ongoing dialogue in the literature about a topic, filling in gaps and extending prior studies.
- It helped the researcher to fill in gaps about the topic under discussion. The purpose of this study was to establish the implication of how SGBs implemented the NNSSF policy in public secondary fee-paying schools, and it examined the factors that prevented SGBs from exercising financial decision-making conducive for fee-paying public secondary schools.

### **2.2 CONCEPT OF EQUITY IN EDUCATION**

Equity was considered a social, rather than an economic term. The funding norms in South African education are defined in relation to inequalities and inequities in distributing resources, and adjustments required to allow for more equitable distribution. The purpose of this study was to answer the main research question of how SGBs implemented the NNSSF policy in public secondary fee-paying schools in the Johannesburg East District. Equity shifted the debate from equal treatment to address social justice (access and removal of barriers for historically disadvantaged learners). Motala and Carel (2019:31) further explained that: "South Africa opted for a

formula-based and needs-driven funding norm after considered policy review". This was because:

- South Africa's Constitution (RSA, 1996a:10) guaranteed all citizens the right to basic education.
- The *South African School Act* (RSA, 1996b) stated that the state must fund public schools from public revenue on an equitable basis, to ensure the proper exercise of the right to education, and to address redress of past inequalities in education provision (RSA,1996b, Section 34(1)).

While inequalities in resource allocation from the state have been removed, inequalities exist in parents' inability to pay fees (Motala & Carel, 2019:31). The funding policy orientated towards equity, redress, restoration, renewal, and redistribution of resources as a key component of government policy and conceptualized as a form of social justice.

### **2.2.1 Schools Act**

The *South African Schools Act*, (RSA, 1996b) required of school governing bodies (SGBs) to take responsibility for managing school finances. The funding of public education is vested in the state as per Section 35 of SASA and required of the Minister of Basic Education to determine the norms and standards for school funding. Further to that, Section 36 of SASA compelled SGBs to take all reasonable measures to supplement the state's resources to improve the quality of education provided to all learners at the school. This was due to financial constraints that led to a funding model that required of parents to supplement the funds provided by the state (Motala & Carel, 2019).

### **2.2.2 National Norms and Standards of School Funding (NNSF)**

Another aim of the *School's Act* (RSA,1996b), was to redistribute the non-personnel budget through a mechanism that would retain a credible public-school sector and redistribute available resources based on need and poverty. This norm was based on an equity-driven formula, the NNSF (DoE, 1998a), which took effect on 1 January 2000. The funding norm required that 60% of available funds be allocated to 40% of the poorest public schools (Mestry, 2014:856).

The NNSFF provided a statutory framework for school funding, as schools were now placed in wealth quintiles and subsidized accordingly (Mestry, 2014:856). South Africa's decision to allow parents to pay school fees became a move away from the provision of free basic education. The amended NNSFF, *Education Laws Amendment Act* (RSA, 2005) legislated new regulations relating to the exemption of parents from payment of school fees (RSA, 2005). Legislation also required the devolution of powers to SGBs who had to supplement the financial resources at schools. SGBs faced the challenges presented to them in the NNSFF policy by balancing their schools' budgets against the implication of the policy. SGBs had to manage the finances, and they were required to adopt a conceptual tool that would explain a theoretical framework of financial management. The theory discussed below, also known as Knight's system model, dealt with the four components, which focused on the relationship between resource inputs and outputs.

## **2.3 THEORIES ABOUT MANAGING OF SCHOOL FUNDING**

SGBs needed to implement a model-secure theoretical framework to manage their schools. Finance, as described by Knight (1993:1) was an interactive element of the model. Knight's system model identified four components, namely financial resources, human and physical resources, time utilisation and the education process. Naidu et al. (2008:164) asserted that school financial management was an integral aspect of effective school management. From a management perspective, education funds had to be planned, organised, and controlled by implementing financial policy. The sensible use of the available school funds used to the benefit of the learners lead to a positive attitude towards the school, among the parents and the community in general. The financial management cyclical system unfolded as discussed below.

### **2.3.1 School financial management**

It was every school principal's responsibility to understand the ins and outs of his/her school. The principal is an *ex officio* member of the SGB and by his/her position as professional manager and *ex officio* member of the SGB, had an important role to play in implementing financial policy at the school. The principal therefore had to work collaboratively with the SGB in managing the finances of the school (Mestry, 2016:129). Sections 36 and 43 of the School's Act (RSA,1996b) made it compulsory

for the SGB to manage funds and take responsibility for implementing financial accountability.

The SGB was the custodian of school financial management activities and was required to establish committees as contemplated by the *School's Act* (RSA, 1996b, section 30). One of the committees included the finance sub-committee to help with financial management. Van Rooyen et al. (2013:68) contended that the SGB had to work within the prescripts of financial policy and legislation. The finance committee (FinCom) was delegated to control school finances and monitor all financial management procedures to ensure that learning outcomes are met, and resources are used effectively. The FinCom was further tasked to combine the allocation, school fees and other funds obtained through fundraising to support professional development activities and school academic priorities. The FinCom comprised five to six members and consisted of the principal as *ex officio* member, two parent members (chairperson and treasurer as head of the finance committee), a teacher representative, the school finance officer, and a learner member in secondary schools. Age limitations prohibited the inclusion of learners regarding certain activities.

Financial management formed a major component of the principals' duty and required the most ethical behaviour. Financial management as per Knight's systems model required on-going feedback. Feedback was crucial to the system and good information management was essential. In this regard, SGBs had to budget as per Section 38 (1) of the *School's Act* (RSA, 1996b), and keep financial records of income and expenditure as per Section 42 of the *School's Act* (RSA,1996b). Controlling school funds by managing the schools financial and physical resources effectively and economically, as contended by Mestry (2016:1), safeguarded and forbade fruitless and unauthorised expenditure.

Strutner (2020) identified the following components of a sound financial management system as: budgeting, financial accounting, financial control, and financial reporting. The financial policy included roles and responsibilities and the limits of the financial committee's delegated authority was clearly defined (Mestry, 2016). De Bruin (2014) opined that the budget and the formulation thereof was critical components of the school financial management process. She further asserted that budget control was critical for exercising oversight over monthly, quarterly, and annual reports to exercise

sound internal and external control mechanisms and to safeguard the reliability and accuracy of financial transactions. By exercising financial control, the FinCom ensured that funds were available before expenditure took place. Financial records must be kept meticulously, and fees collected had to be receipted and banked promptly. In this regard, criteria had to be developed to ensure the efficient use of school resources to allow for corrective action to be taken speedily. Dibete (2015:77) suggested the checking of finance documents, to link educational objectives to the budget and the financial policy of the school.

Budgetary control concerned itself with the total costs for each department in a school and was a continuous process in which school's reviewed and adjusted budgetary targets during the financial year (Mosala & Mofolo, 2016). The budget could only be planned, and financial policies accurately implemented if the planned activities of each department was considered carefully (Mosala & Mofolo, 2016:9). The plans took the legislation and policy of the state into account. Budget control, therefore implied that the FinCom are responsible for mistakes or deviations from the budgetary plans. The budget was controlled by the people in the FinCom, as poor control would prohibit an effective means of supporting quality education. The budget had to be prepared in line with the guidelines provided by the Provincial Head of Department (HOD), which entailed the income and expenditure of the school for the following year (section 38 of School's Act, RSA, 1996b).

Mosala and Mofolo (2016:10) emphasised the importance of section 19 of the *School's Act* (RSA, 1996b). The HOD provided training for newly elected SGB members to enable them to perform their functions. After the initial training, they were provided with continuous training to promote effective performance of their functions. The training concentrated on financial planning to ensure that the objectives were managed effectively, to avoid wasteful and fruitless expenditure. SGBs were also trained to understand financial reporting, given knowledge and skills on how to interpret and implement financial management policy, as well as training in executing delegation of financial tasks, financial co ordinating, leadership and control (Mosala & Mofolo, 2016).

In compliance with the requirements of the International Financial Reporting Standards (IRFS), the annual financial statement had to be audited on a historical cost basis



(Doussy & Doussy, 2014:30). Section 43(1) of School's Act, (RSA, 1996b) clearly stipulated that SGBs appointed a registered accountant and auditor in terms of the *Public Accounts and Auditors Act* (RSA, 1991) to audit the records and financial statements of a public school. A school's independent auditor was responsible to verify the financial reports compiled by the school's financial committee and the statement represented financial inflow and outflow and reflected the financial position of the school. Financial accountability as per Dzumira (2017) was explained as a moral or legal duty placed on an individual, group, or organisation to explain how funds, equipment or authority given by a third party was used. In the case of a school, the third party included the parent body as well as the PED. School accountability therefore stem from the notion of accountability as reporting about school finances to the stakeholders. Naidoo and Mestry (2017) concurred that accountability was about reporting on the control and usage of resources by those accountable for the control to those to whom they were accountable to.

In an article reviewed by the OECD (2017b), it was contended that there are four components of how a school dealt with resource inputs and outputs. Resource inputs described the financial resources as the funds that the state provided to schools, or funds received from donors outside the school, as well as the income generated by the SGB, including school fees. The outputs emerged from the school, and it included the skills and knowledge acquired by the learners, as well as the services and amenities offered by the school to the community. The outputs ultimately resulted in benefits for individual students and society at large (Knight, 1993:4).

### **Component 1: Physical and human resources**

Knight (1993:1) contends that human and physical resources could only be used after it was converted into units of time utilization. Levacic (1998:13) included personnel, learning and teaching material, municipal services, and equipment within this element. UNESCO (2008), the United Nations Scientific and Cultural Organisation, confirmed that the school environment, had a strong influence on parental choice of schools. Whilst the maintenance of school's forms part of capital expenses to be covered by the state, Mestry and Bischoff (2009) argued that the state had a backlog of repair work in upgrading school buildings as it pertained to the norms and standards of school infrastructure.

In terms of the School's Act (RSA, 1996b), section 21.1, the management of physical resources was considered a key function of the SGB. Mestry and Bodalina (2015) contend that maintaining and improving school property, buildings and grounds required a definite plan for improvement, which had to be listed in the school development plan and the annual school budget. The 12% of the total allocation to maintain infrastructure was very tight and additional challenges like vandalism and theft continued to negate access to quality education. Education resources included learning, teaching support material (LTSM) consumables, educational aids and equipment, information technology and small equipment. The SGB had to set up a procurement or LTSM subcommittee to take charge of assets and resources. This committee had to be guided by a policy. Naidoo & Mestry (2017) asserted that resources should be acquired economically and deployed efficiently to achieve the school's goals. The SGB had to enhance a system of procurement that increased the school's financial position by taking advantage of the quality discounts, minimising cash flow problems and seeking quality suppliers who provided correct stock at the right price (Mestry & Bodalina, 2015). The finance committee had to have sound financial knowledge to acquire the necessary physical resources effectively (Mestry, 2016).

## **Component 2: Human resources**

Research conducted per the TIMMS report, proved that teacher quality was one of the biggest factors determining the learning outcomes of learners. Taylor (2019) agreed that learner achievement could not exceed the quality of its educators. Furthermore, a persistent shortage of quality educators in scarce subjects made it vital for SGBs to engage skilled educators where vacancies existed.

The post-provision model introduced in 1998, introduced a system whereby posts were distributed proportionally as per the number of weighted learners. In that way, schools with similar sizes ended up with a similar staff complement. Once teaching posts were determined by the provincial authority, the pool of unallocated posts was created. The "redress post", as termed, was allocated per negotiations with teacher unions. This approach further affected fee-paying schools negatively, since they were not furnished with posts from the redress pool, with the rationale that these schools had the means to assist themselves (Davies, 2013). In fee-paying schools, the SGB

was required to appoint additional staff above the post establishment to obtain smaller class sizes and avoid overcrowding. Staff costs formed the most significant portion of the budget, therefore the SGB needed to be clear about the cost of employment in implementing contracts of employment.

Taylor (2019) held the view that the trend in schools was for teachers to choose where they wanted to work and a well-resourced school with smaller classes and lucrative Section 38 A benefits (additional payments made by SGB's to state employees at Public Ordinary School's in South Africa), became very desirable. This compromised attrition and the ability to replace highly qualified and skilled teachers became a challenge. The aspect of accountability had been compromised by interference from teacher unions who resisted key policy drives (accountability). Teacher competence and capacity could be viewed as a key reason why substantive improvement of learning outcomes was a challenge (Van der Berg et al., 2016). A lack of knowledge and skills in financial management exacerbated problems in retaining skilled teachers or to recruit and retrain teachers in existing vacancies. The SGB must be aggressive in generating funding to appoint extra teachers which was likely to improve quality education (Du Preez, 2018).

### **Component 3: Time utilisation**

Levacic (1998:13) concurred with Knight (1993:1) that productive utilisation of both human and physical resources could only be used if converted into time, which resulted in resource hours. Knight further suggested that resource hours must be supplemented by imploring staff to donate time voluntarily, which lead to skilful management of resources.

### **Component 4: The educational process**

A school's core business is teaching and learning. Knight (1993:4) contended that this component included a combination of financial resources, human and physical resources, time utilization and the education process for learning to take place. Factors such as policies, regulation and attitude formed by society affected the educational process further.

Ntsele (2014:41) posits that the financial policy of the school had to address the unique contextual challenges faced by an individual school. However, the policy had to be

drafted within the parameters of legislation, national policy directives from the national department, as well as directives from the Provincial Department of Education. The financial policy had to outline the responsibilities of the treasurer, finance officer, school management teams, and the SGB at large.

The financial policy was an important financial tool that clarified how funds obtained from school fees, donations, the school allocation, and other generated funds had to be managed. Marishane (2013) stipulated that it was acceptable for the SGB to delegate the drafting of the finance policy to a person or persons who were not members of the SGB. When the draft had been agreed upon by all stakeholders, it had to be proofread, and corrections had to be made. This statement was agreed upon by Mestry (2016), who pointed out that a watertight financial policy ensured the effective execution of financial management procedures. Regular checks and counter checks were necessary to avoid mismanagement or misappropriation of funds by any person/s.

In the case *Schoonbee and others vs MEC for Education* (Mpumalanga Case no 33750/01T), the principal of a high school in Ermelo was accused of misappropriating funds and was charged accordingly. The investigation found that the principal acted upon the instruction of policies from the SGB. The MEC for Education suspended the principal, the deputy principal, and the SGB was dissolved. The Hoërskool Ermelo case clarified the role of the principal and that of the SGB. The principal, by his/her position, played a dual role, one being responsible for the professional management of the school, and the other as a member of the SGB. The Pretoria High Court ruled in favour of the SGB, the suspension of the principal and his deputy was lifted and the SGB was reinstated. The judge indicated that the principal could not be accused of financial irregularities because the financial management of the school rested with the SGB. Basson and Mestry (2019) provided a perspective, which stated that the SGB may delegate the daily operational financial management functions to the principal, although they agreed that the ultimate responsibility for financial management rested with the SGB. The principal must facilitate, support and assist the SGB in the execution of their statutory functions relating to assets, property and financial management of the school.

Knights model explained how SGBs could control the financial system and resources within a school. Knight (1993:128) further contended that the management plan included the budget, which included the different sets of budget documents to be considered, as well as the questions that had to be asked during each stage of the budgeting process. A change in the scale of financial resources had an immediate effect on the rest of the system. The implications of the funding policy on education equity had an adverse effect on school finances. Problematic financial resources compounded the internal environment. Therefore, the *Schools Act* (RSA 1996b, 39:4) emphasised the need to audit the financial records and avail it to the PED within six months after the end of the financial year. Human and physical resources are procured through financial resources to realise education objectives. The effective use of human and material resources led to the attainment of educational activities by using time to provide appropriate education activities. Naidoo and Mestry (2017) contended that outcomes were evaluated against predetermined standards to inform the education objectives of the next cycle. It was therefore imperative to reconsider priorities and educational objectives, which was of greater importance in financial management.

### **2.3.2 Summary**

The theoretical framework for school financial management focused on budgeting, financial accounting, financial control, and financial reporting as stated by Knight (1993). Financial management was heavily dependent upon financial competence. SGBs must develop realistic school fee structures, develop alternative strategies to raise funds to improve the quality of education, and develop school financial management systems within the school. The SGB needed to budget and keep financial records of income and expenditure; thus, have a good financial management system in place. Mestry (2014:853) pointed out that most governing bodies of inner-city schools (ex-Model C schools) usually performed at a much higher level than their counterparts in township schools. However, the process of inappropriate selection of parents to serve on the SGB, the principal's leadership style and parents' socio-economic status became factors that were detrimental to the provision of quality education. Many parents now lacked the skills to interpret and implement the *Schools Act* (RSA, 1996b), as it could be argued that many parents and teachers did not have

the required skills to exercise adequate financial management of their children's schooling (Mestry, 2016).

## **2.4 GLOBAL TRENDS IN SCHOOL FUNDING**

Imchen (2020) contends that the increased education spending was not necessarily reaching the poorest and most marginalized and had been insufficient for closing the learning gaps between the rich and the poor. Education was an expensive service to provide, and in addition to the physical infrastructure and education salaries there were also recurring costs of books, equipment, utilities, and other supplies to contend with. Market-driven systems had seeped into education economics where more countries tried to maintain fiscal austerity (Ladd, 2008). It became desirable for countries to require that those using the service, should pay for it.

### **2.4.1 The United States of America (USA)**

The USA has a decentralised system of funding, and the nation carried a little burden of financing education (Gamba 2019:18). Every state of the Federal Government supported its schools financially and thus allocated their own resources for funding education. Odden and Pica (in Gamba, 2019:18) stated that the state supported low-income families by small-scale voucher programmes to ensure that all learners could access education, despite their economic status. Education funding in the USA was characterised by disparities of a social, historical, and constitutional origin. The state raised revenue for schools through property tax. Since property wealth varied between districts within a state, it contributed disparity. Ladd, Chalk and Hansen (in Gamba 2019:18) posits that districts with lower property tax income experienced more difficulties in generating income. (Ladd 2008) further asserted that the Federal Government attempted to overcome inequalities by increasing state revenue for education and cap education expenditure in wealthier districts.

### **2.4.2 The United Kingdom (UK)**

The National Funding Formula (NFF) published in September 2017 stated that each school's allocation was based on the school's pupil numbers of that year. Local authorities created a total allocation for each year with their own formula. This meant

that while the NFF determined how much each local authority received, it was the local authority's own formula that determined how much each school received. Most of the funding was pupil-led. All schools got a basic amount for each pupil (with different amounts for each age) and extra funding for learners with additional needs. Schools also received school-led funding based on the characteristics of the school. Absolute levels of funding were calculated using pupil-led and school-led funding.

### **2.4.3 The United Arab Emirates (UAE)**

Education was free for Emiratis by law, with a choice between government and private schools. Existing studies showed a new country struggling to align market-driven academic goals with dominant cultural paradigms. O'Sullivan (2015) contends that:

- Most Emirati students attended private schools.
- Education in the UAE was universal and free in public schools, and the language of instruction was Arabic.
- Recent changes in policy allowed children of expatriates to enrol into public schools at a fee of between 6 000 AED annually.
- Most of these parents opted for private schools where fees ranged between 6 000-66 000 AED per annum. Whilst the government offered some financial aid and schools offered scholarships, high education costs was a reality for expats.

### **2.4.4 Tanzania**

The central government funded public primary schools under the mechanism called Capitation Grants (Gamba, 2019:12). Apart from the central government other sources of funding included households, followed by donor communities. The term "Capitation Grants" referred to a recurrent expenditure framework, introduced to compensate for the abolition of school fees in public schools, in 2002 (URT, 2001). The URT 2006 (in Mtasigaya, 2020) stated that the Capitation Grant for public primary education in Tanzania was meant to provide money for teaching and learning materials for pupils enrolled in public primary schools. The government introduced this as a simple mechanism to have funds reach school level for quality improvements. In short, money followed the pupils to ensure that public primary schools were equally financed.

Gamba (2019) stated that the Capitation Grant formula was designed to avoid disparities in fund disbursement. The rationale behind the Capitation Grant was that education was regarded as a form of investment in Human Capital, which was of great benefit to the country's economy, labour mobility and productivity (Woodhall, 2004).

## **2.5 SOUTH AFRICA**

The NNSSF and the Schools Act made up the core of legislation through key changes that had been made in response to apartheid education. The government's education reforms since 1994 were focused on access, redress, quality, efficiency, and democracy. The funding policy on education equity (NNSSF) was based on section 29 of the Constitution of the Republic of South Africa (1996a) and invoked the provisions of sections 3, 29, 34, 35, 46 and 48 of the *Schools Act* (RSA, 1996b; Davies, 2012:20). Davies further asserted that the funding of public schools had to be derived from the constitutional guarantee of equality and recognition of the right of redress. Section 34(1) of the School's Act (RSA, 1996b) stated that the state fund schools from public revenue on an equitable basis to ensure proper exercise of the rights of learners to education, and redress of past inequalities in education provision.

Motala and Carel (2019) asserted that equity and redress became the cornerstone for the realization of social justice in education. The *Schools Act* (RSA, 1996b) stated that governance was devolved to SGBs through decentralisation. Self-managing schools became a strategy applied to achieve transformation within that framework. Caldwell (2008) defined transformation as a systematic change that resulted in improved outcomes for all students in all settings. Mestry and Bischoff (2009:47) explained that the poverty score of a school was based on the weighted household data on income dependency. The NNSSF was amended in 2006 to grant more funds to schools serving poor communities. To alleviate the financial barriers experienced by many schools, the South African government introduced two mechanisms, the school fee exemption policy, and the no-fee school policy (Giese et al., 2009:35). The starting point of the pro-poor preferential funding norms was the division into quintiles as an effort to advance equity (Davies, 2012:23). Quintiles were illustrated on the poverty ranking of schools in 2020 (DBE, 2020b).



### 2.5.1 Quintiles

Dass and Rinqest (2017) contend that the Minister of Basic Education determined the national quintiles for public schools annually, based on the level of poverty in the surrounding areas. The decision was made based on the following considerations:

- The rights of learners as protected by the constitution of the Republic of South Africa.
- A basic minimum package to ensure quality education.
- The prices of goods and services needed by schools to ensure effective teaching and learning.
- A national distribution of income differences and poverty based on a resource targeting list. The funding of schools in various quintiles was in respect of capital and recurrent cost.

Quintile ranking determined the status of the school, linked to the allocation of funds by the state. The quintile ranking of a school enabled the school to obtain a no-fee status, which placed 40% of schools in the poorest quintiles and had fees abolished through no fee status. Therefore, the Department of Basic Education (DBE, 2020b) determined the ranking of schools as reflected in the national targets including the percentage of learners in each quintile. Schools could apply for re-ranking to a different quintile, but there was very little leeway for adjustments as it was assumed that poverty ranking lists are based on accurate data obtained from Stats SA and national limits determined how many learners could be accommodated in each quintile (Motala, Dieltens, & Sayed, 2015).

The NNSSF resulted in tensions at many schools, but more so at fee-paying schools. The policy simply could not provide the necessary solutions for the reality on the ground. Fee-paying schools experienced serious financial implications. The fees levied was needed to maintain the school buildings and grounds, pay salaries for additional staff, and buy resources to create a quality and functional educational environment. The government does not have the funds to meet commitments within the current quintile ranking system and was not able to assist cash-strapped schools. Davies (2013) suggested the raising of selective taxation within the equity context, to establish a degree to which quality could be retained, but it remained a proposal. There

was no clear remedy, and this study must form part of an ongoing dialogue in search of answers. The inaccurate classification of schools into quintiles had dire consequences for school funding as classification was largely based on the surrounding community's socio-economic conditions rather than the circumstances of the learners attending the school (Dass & Rinquest, 2017).

### **2.5.2 The Resource Targeting List**

The Resource Targeting List (table) determined public spending on schools based on the needs of the poorest. This was how funding was allocated to schools in various quintiles.

The NNSFF (RSA 1998a, amended in 2006, as a social justice and equity mechanism, ensured that poorer schools received the bulk of the education budget for resources (Mestry & Berry, 2016). The ANNSF (Amended in 2006) was implemented to address the inequality in provincial funding allocation. The amended NNSF resulted in poverty quintiles being determined at national level. Table 2.1 indicates the national table of targets for school allocation of funds in accordance with quintile ranking for 2017–2019 and Table 2.2 that of 2020–2022. The difference in adjustments in the target amounts between the two tables was the Consumer Price Index (CPI) inflation adjustment, which was utilised as a cost-effective tool. The tables indicated the target amount that the Provincial Department of Education (PDE) needed to allocate to each school in their province. These targets were reviewed annually on 30 September and the PDE was required to provide each school with the Resource Allocation where:

- The quintile was classified.
- The projected target amount per learner for that quintile for the next year was indicated.
- The overall provision for the school must be indicated.

Table 2.1: National table of targets for schools' allocation 2017-2019 (Government Notice No 43145:2020)

	2017	2018	2019
NQ1	1 243	1 316	1 394
NQ2	1 243	1 316	1 394
NQ3	1 243	1 316	1 394
NQ4	623	660	699
NQ5	215	228	241
No-Fee Threshold	1 234	1 316	1 394
Small Schools			
National Fixed Amounts	28 791	30 490	32 289

Table 2.2: National table of targets for schools' allocation 2020-2021 (Government Notice 43145:2020)

	2020	2021	2022
NQ1	1 466	1 536	1 610
NQ2	1 466	1 536	1 610
NQ3	1 466	1 536	1 610
NQ4	735	770	807
NQ5	254	266	279
N- Fee Threshold			
Small Schools	33 968	35 596	37 307
National Fixed Amounts			

Dass and Rinqest (2017) posits that higher quintile schools received less funding, and they pointed out that the poverty score considered the economic status of the community near the school. It could be concluded that the poverty indicators might not always capture the poverty level of the learner populations accurately. Many learners do not live near the school and travelled a considerable distance to get to school (Van Dyk & White, 2019:54). These learners were part of the school, but because they reside in a different community, which is poorer than the school environment, their real financial status was not considered when the poverty score was calculated, and the school was placed in a higher category. Quintile 4 schools currently receive R770 per learner.

### 2.5.3 Exemption Policy

The policy referred to criteria set to provide procedures to assist poor parents who could not afford to pay fees.

Payment of school fees still emerged as a highly controversial issue (Motala & Carel, 2019). The *Education Laws Amendment Act* (RSA, 2005), the amended NNSSF, and the new regulations relating to the exemption of parents from payment of school fees

(RSA, 2006) have been revised to give poor parents relief in the cost of the children's education, and to ensure that access was not denied to any learner. However, Mestry (2014:858) stated that there was anecdotal evidence that many parents did not apply for exemptions because the process was time consuming. It was likely that the cost of dignity in terms of parents applying lead to learners being maltreated at school. The rationale of the exemption policy was to set criteria and provide the procedure to assist poor parents who could not pay fees by exempting them from payment of fees. There are three levels of exemption that applied:

- Automatic exemption of learners who are orphans or abandoned children.
- Children who receive a social grant or the child support grant, partial exemption or full exemption based on the parent's income in relation to the set school fees.
- Special circumstances affecting the parents' ability to pay fees where there was a need to acquire relevant information about the parent's circumstances

The proportion of parental income to school fees was determined by a set formula which schools needed to utilise upon written application from a parent. Exemptions in theory permits the poor to attend school in fee-paying schools (DoE, 2006b). Schools were required to inform parents about their right to apply for an exemption. The parent may appeal the decision of the SGB regarding exemption from payment. The logic of fee-charging, parental choice and decentralized governance reflected the insertion of private into public sphere, allowing the middle class to continue to push for reform and accountability (Sayed et al., 2020).

The SGB of a public-school charging fees, must enforce payment of fees by parents able to pay but are unwilling to do so. The main criticism of the exemption policy was that schools were not adequately compensated and that granting exemptions implied less revenue. Fee-paying schools must charge fees to sustain themselves. Schools cannot just set fees outside of following Section 39 of School's Act (RSA, 1996b). A resolution must be adopted to charge fees at a public school and charging fees must happen equitably. The regulations for school fee exemptions were designed to assist SGBs in making appropriate decisions. However, it was unclear who was to be exempted from fee payment – all parents, or only those from within the regulations guiding admission policy that relates to the 30-km feeder zone (Provincial Notice 268

of 2019 Amendment of regulations relating to admissions of learners to public schools in Gauteng).

#### **2.5.4 Compensation of fees**

The PED determined an allocation for compensation of fees exemption to fee paying schools. Schools must apply no later than 30 June annually and use an application form provided by the PED. The form included the name of the school, the EMIS number, physical address, contract details of the principal, total numbers of learners exempted from payment of fees in the previous year, indicating the LURITS (unique tracking number of each learner). The Head of Department must inform the school by September each year whether they qualified for compensation, and payment had to be made on or before 15 November of the year in which the application was made.

#### **2.5.5 Trends in admission**

No learner may be refused admission on the grounds of his/her parents' inability to pay fees. There are two reasons why learners attend fee-paying schools, firstly, the school was identified as a Quintile 4 or 5 school, which meant that learners who attended such schools were compelled to pay or apply for an exemption from fee payment. The second category comprised those learners who neither lived in the area, nor do their parents work within the proximity of the school. School choice in the public domain in South Africa operated within the context of the *Schools Act (RSA, 1996b)*. Feeder areas are demarcated by provincial legislation to control learner numbers and coordinate parental preferences. The feeder zones do not need to be geographically adjacent to the school, but preference must be given to those parents who live or work in the feeder zone (Blake, 2018:9). Since parents was not compelled to enrol their children at the nearest school, it had a compounding effect on the migration of learners. Du Toit (cited in Blake, 2018:9) explained the impact of school choice as follows:

Children of parents who could afford to live in the 'White areas', with well-resourced and successful schools had first choice in attending these schools. The emergence of unusual learner migration patterns commenced in search of better "quality" education. These parents who were prepared to travel their children long

distance to these schools to exercise choice, are making enormous financial sacrifices in the quest for quality education.

School choice as asserted by Blake (2018:8), had changed the distribution of learners across different schools in South Africa.

Mestry (2014:8) argued that paying fees at these schools was not the real problem, but rather the complexities of the freedom to exercise choice. Parents who wanted their children to receive quality education must accept the school fees. However, Mestry (2014:8) pointed out that those schools must raise school fees because the state's allocation was minimal. Parental choice could be detrimental to fee collection in fee-paying schools.

The ability or inability of parents to contribute to their children's education allowed for a new type of inequality. An emerging deracialised middle class had taken advantage of better-resourced public schools and there are some learners at each school that are vastly better or worse off than their peers. There was a differentiation within the poor, making equity not achievable due to factors related to school choice (Motala & Carel, 2019).

### **2.5.6 Decentralisation**

Decentralisation rested on: "the principle of shared decision-making, which presupposed open communication, consultation, and willingness to negotiate" (Du Plessis, 2019:3). Self-management was at the heart of the *Schools Act* (RSA, 1996b) and the intention was to make the school self-reliant. Self-management status of local schools was officially implemented in all schools in South Africa, because of the promulgation of the *Schools Act* (RSA, 1996b). The devolution of governance to schools was the central principle of the *Schools Act* (RSA, 1996b) and through decentralisation, SGBs had significant powers to run their schools.

Du Plessis (2020) stated that the implementation of self-managing schools in South Africa was financial, political, and democratically driven rather than an instrument to provide and improve quality education for all, whilst Sayed and Motala et al (2020) lamented the ambiguity described as a process of "juridification" to mediate the state's ideological ambitions.

Theodorou and Pashiardis (2015:75) considered decentralisation as a dominant theme in educational change. In that regard, Heystek (2011:457) contend that parents at fee-paying schools could pay fees and have the required skills to read and interpret policy, draft policy, and perform the functions allocated to them.

Blake (2018:9) stated that the better off parents are more likely to exercise school choice, as they had the information and resources to enrol their children at high-quality schools. This statement was corroborated by Chuenyane (cited in Blake, 2018) that the African middle class or most of the parents in this group send their children to private schools or higher-quality public schools. Blake (2018) further argued that parents with a better of background tend to avoid schools with a significant number of disadvantaged learners and research further suggested that parents preferred schools with a population that was ethnically like their own families. Soekoe (2018) on the other hand, believed that rather than fleeing from fee-paying schools, wealthy parents had to put time and energy into ensuring quality teaching at these schools, and thus ensure a fairer distribution of wealthy parents throughout a larger number of schools.

As parent's exercised choice, the question was asked whether all former Model C schools could still call on competent parents to serve on the SGB. Heystek (2011:457) argued that many of the South African population was not functionally literate to meet the requirements of reading and drafting policies. Even those who passed Grade 12 did not have enough literacy levels to read, understand and interpret legislation to perform functions allocated to them. The potential limitation of governors made the notion of decentralized decision-making at school level problematic. Marishane (2013:119) posits that it was the duty of the PED to empower the relevant structure like the SGB to effectively manage funds. Therefore, inappropriate selection of parents who served on the SGB, coupled with the principal's leadership style, could bring about a decentralized system that had unintended consequences like 'inequality' due to a lack of skills and knowledge to exercise financial management. Heystek (2011:458) posits that the limited literacy rate of parents did not preclude them from being capable governing body members. If the PED ensured that governors are well trained and afforded enough opportunity to play a role in school governance, they would contribute to the improvement of education (Mosala & Mofolo 2016:398).

### **2.5.7 Section 21 status**

The classification of schools through SASA (RSA, 1996b) as Section 21 schools was intended to enhance equity at school level, and how schools were granted self-management or self-reliant status. These schools are self-managing schools, where there had been enough and consistent devolution of authority to school level. The NNSSF budget allocation was paid directly into the school's current bank account. These schools carried out their own procurement for relevant budgeted for items in accordance with standard procurement procedures (RSA,1998a).

Issues of budgeting and finance took up the bulk of governors' time, since the bulk of their work was related to financial management, which included the following:

- To draft a policy, draw up a budget, set school fees and ensured optimal collection.
- Maintained school property, acquired physical resources, kept it in good working condition and maintain buildings and grounds.
- Acquired software programmes to maintain proper accounting records, where all incoming funds and expenditure incurred were meticulously recorded and managed as per the school's budget.
- Appointed additional teaching staff to keep classes small.
- Appointed a finance officer to ensure efficient record keeping and ensure that parents regularly received statements to inform them of amounts paid and amounts outstanding.
- Fully applied the exemption policy and inform parents of their right to apply for exemption.
- Applied for compensation for exemptions granted, from the PED by no later than 30 June annually.

### **2.5.8 Internal and external auditing**

Internal auditing took a holistic view of the school's governance risk and control systems. External auditing was concerned with the accuracy of the financial accounts and the school's financial condition.



It was, therefore, necessary to have the school's income and expenditure analysed monthly. Ngubane (2009:31) contends that internal financial audits or the monthly management of accounts was conducted by the finance committees, to report accounts to the SGB meeting held quarterly. Internal auditing had the objective to ensure compliance with the law and it promoted transparency and efficiency in the management of accounts. Since most SGBs lacked the requisite skill in financial management, an internal auditor or accountant had to be appointed to prepare the monthly income and expenditure statement to monitor and control school finances.

- The school's financial records had to be audited by an auditor. Goodson, Mory and Lapointe (2012:10) contended that an external audit had to be conducted by individuals from outside of the school system and had to be from the government auditors, or auditors from private firms. Auditors had to be appointed in terms of the Auditors Act 90 of 1991, and the Gauteng Provincial government recommended that an external auditor had to be registered with the Independent Regulatory Board for Auditors (IRBA). The financial records and statements of the school was referred to in subsections 42 and 43 of SASA (RSA, 1996b). These financial statements had to reach the Head of Department by 30 June annually.
- The minimum components of a public school's annual financial statement had to consist of the following: statements of income and expenditure, assets and liabilities, accounting policies and disclosures and explanatory notes (SAICA, 2016).
- Financial reporting information had to be comparable and presented in respect of the preceding period for all amounts reported in the annual financial statement. The school had to disclose information that pertained to the adopted accounting policies and those policies had to be consistent with those adopted previously (Doussy & Doussy, (2014:5). The audit enabled the auditor to form an opinion, which was intended to provide reasonable assurance that the financial statements, in terms of material aspects, are true. The auditor's opinion had to be unqualified, qualified, or adverse depending on the records and evidence examined by the auditor.

### **2.5.9 Collaboration between the SMT and SGB in financial management**

Basson and Mestry (2019) contend that collaboration between the SGB and SMT was vital for effective financial management. Ntsele (2014) averred that the SMT and SGB had to communicate regularly to enhance collaboration. The SMT in their task of day-to-day management was responsible for conducting the needs analysis for physical resources, procuring it, and managing the resources. It was thus reasonable, as per Basson and Mestry (2019) to involve the SMT in financial management. Mestry described the collaboration between the SMT and SGB as vital and posits that an amendment of the *Schools Act* (RSA, 1996b) might be necessary to enforce collaboration and create more transparency.

### **2.5.10 The influence of finances on learning outcomes**

Mestry (2016:3) stated that for schools to improve learner performance and attain desired outcomes, the SGB was required to prepare effective budgets to address core business in education namely teaching and learning.

It was evident that better resourced schools benchmarked the country's performance in the Trends in International Mathematics and Science Study (TIMSS). The TIMSS Achievement in Mathematics further demonstrated that only 4 out of 10 learners acquired the minimum mathematical proficiency. This suggested that South Africa's achievement continued to be linked to race, socio-economic background and geographic location (Soudien, 2020a). Teacher quality was one of the biggest factors that determined learning outcomes (Taylor, 2019). The persistent shortage of quality educators in mathematics made it vital for SGBs to engage skilled educators where vacancies existed. Taylor (2019) contends that the notion of teachers to work at well-resourced schools with smaller classes and lucrative Section 38 A (SGB paid bonuses to State employed staff in Public Ordinary Schools) made these schools desirable places of employment. Van der Berg et al. (2016) mentioned teacher competence and capacity as key reasons for substantive improved outcomes. The combination of financial, physical and human resources, and time utilisation allowed for the education process of teaching and learning to take place, The educational process was further enhanced by policies and regulation, as well as attitudes formed by the school stakeholders regarding the kind of outcomes they wished to achieve.

### **2.5.11 Summary**

The trend of decentralisation of decision-making was closely associated with a neo-liberal approach because neo-liberalism emphasised decentralisation of decision-making. It less directly influenced central government at local education settings. Caldwell (2008) viewed the drive towards self-management in Europe and the USA as a financially motivated approach to school management. She concurred with and stated that neo-liberal education policies changed the emphasis of the education budget from traditional education goals to economic efficiency. The supremacy of market-driven systems seeped in from economics into education.

The funding policy on education equity (NNSSF) as amended in 2006, and the *Schools Act* (RSA, 1996b) were discussed as tools of redress and equity. SGBs, through the *Schools Act* (RSA, 1996b) and the decentralisation policy, were given self-managing status and allowed to raise additional funds to supplement the state's allocation (Fiske & Ladd, 2005).

The productive utilisation of both human and physical resources was highly necessary and enhanced resource hours available. Time utilisation as mentioned by Levacic (1998:131) entailed the use of both human and physical resources into units of time. Regular feedback had to occur to both the internal (parent body, staff) and the external environment. School financial management was dependent upon financial competence. The skilful use of resources was required to optimise the teaching and learning process (core business of a school). Policy implementation at school level was of the utmost importance.

## **2.6 THE IMPACT OF COVID-19 ON EDUCATION FUNDING AND POLICY IMPLEMENTATION**

Al-Sammarrai, Malshee & Priya, 2020, held the view that how countries financed education in response to the pandemic and minimised disruption to education depended on the severity of the pandemic's fiscal impact. The World Bank (2020) viewed the economic shock associated with the Covid-19 pandemic as likely being significantly larger than anything since the financial crisis of 2008 to 2009. Since governments, households and development partners are the main funders of

education, and their contributions differed significantly across countries, it likely resulted in widening the gaps in education spending.

### **2.6.1 The United States of America (USA)**

Griffiths, Stuart, and Mistry et al, (2020) posits that almost 22 million Americans applied for Unemployment Insurance in 2020. This statement was corroborated by the International Monetary Fund (IMF) that predicted the period of the Covid-19 pandemic to be the worst economic downturn since the Great Depression. The US Census stated that 47,1% of public education funding comes from the State sources, 44,9% from local government and about 8% from the Federal Government (Baker & Di Carlo, 2020). Local government depended on property taxes, and much of the States revenue was derived from income tax and sales tax. The CARES Act (Coronavirus, Aid, Relief and Economic Security Act) (2020) was developed in response to the need for funding for public education. The CARES funding was equivalent to only 1,9% of education revenue in the 50 states for the 2020/2021 school year.

To understand the impact of Covid-19 on district and state budgets, Atchison (2020) conducted a comparison of the Executive budget projection created before the impact of Covid-19 was to be understood, and the Enacted budget projection that was signed into legislation by Governor Cuomo of New York State. The early release of the budget in the State of New York, the Enacted budget, was an example of how states were cutting back on education budgets because of Covid-19. The Enacted budget indicated that the highest priority districts in New York were affected the most by Covid-19. Including funding from the CARES Act, high-poverty districts received approximately \$530 per student less. In contrast, the Enacted budget showed a difference between the budget for the lowest poverty districts, which was less than \$100 on average. Baker and DiCarlo (2020) outlined a plan for federal intervention to stabilise revenues for public elementary schools. This plan required states to not just maintain present efforts to fund schools, but to restore funding levels that existed before the 2008 to 2009 recession. This plan entailed the following:

- Provide a robust federal aid package.
- Put a tax increase on the table.
- Distribute State aid equitably.

- Cancel programmes that favoured affluent districts.

Baker and DiCarlo (2020) further suggested that the Federal Government take urgent action to ease the fiscal burden of state and local governments, especially for the neediest school systems. They further stated that any budgetary cuts made had to be careful to ensure equity. The case of New York corroborated the view that as disparities existed in the funding of education in the USA, it continued to widen the gap between the poorest and richest school districts. The decreased funding was costly for school districts that was poorer, since the budget was impacted by smaller classes to meet social distancing guidelines, hiring additional teaching staff and to ensure equitable internet access where distance learning was required. Schools in low-income neighbourhoods faced daunting challenges with decreased funding.

### **2.6.2 The United Kingdom (UK)**

The Department for Education UK (2020) stated that school funding needed an injection of at least £2,38 billion if Covid-19 related costs accounted for as little as 5% of expenditure. Schools received their core funding in 2020 and marked the first year of a three-year agreement with £14,4 billion cash boosts to school funding. Furthermore, the Ministry indicated that exceptional costs for additional cleaning required, due to confirmed or suspected Coronavirus cases had to be applied for. Heads of schools in the UK disagreed and referred to the desperate need to shuffle budgets to fund additional costs associated with the pandemic. Additional funds were needed to install hand-washing facilities, make schools Covid-19 secure and to buy personal protective equipment. Schools needed to earmark money to purchase laptops for remote learning, hire more teachers to accommodate smaller classes. Whilst the Coronavirus remained in circulation, the need for additional expenditure remained and therefore the need for financial and practical resources remained necessary. To assist vulnerable learners, Julius, and Sims (2020:4) indicated that local authorities used printed resources and worksheets to support learners at home.

### **2.6.3 The United Arab Emirates (UAE)**

Between 2016 and 2021, private education enrolment in the UAE was projected to grow by 4%, almost four times higher than the rate of public education. The issue of

school fees payment at private schools, and reduced oil prices, exacerbated by Covid-19, featured prominently across popular print and social media.

Many parents expressed expectations for a significant fee reduction to be applied during the final term of 2020. The extended lockdown, where parents suffered personal financial constraints due to employment issues, was exacerbated because full educational services were not provided onsite, and generally required more parental involvement. All outstanding fees had to be paid at the beginning of the final term of 2020 to continue access to distance learning. Furthermore, schools had the option to either offer discounts or not or offer revised payment terms. Schools were placed under no obligation to agree to either payment discount or revised terms and furthermore suspended distance learning where parents did not pay, even after a payment plan had been offered. Abu Dhabi parents who faced financial difficulties approached the Abu Dhabi Department of Education for assistance. Public funds, worth tens of millions of dirhams were set up to help parents who had lost their jobs or had their salaries cut. Fee reductions offered by schools ranged from 10% to 50%, with an average of 20%.

Another option was to remove students from the role or consider legal recourse. The more palatable approach was to engage recalcitrant parents more robustly, or for creditors to obtain an enforceable judgement on admitted debt claims, e.g., an e-mail admission, subject to a minimum of five days having lapsed from a written demand of payment issued to a debtor.

The extended distance learning programmes made it necessary for many education employers to consider measures to reduce staffing costs by making headcount reductions. Local legislation and contractual terms had to be considered. Crossley et al. (2020) state that the Ministry of Education issued Resolution 279 of 2020, which required of employers to implement a range of measures to mitigate the financial impact of Covid-19. These measures included remote working, annual leave, unpaid leave, and temporary salary reduction. In all options, the employees had to agree in writing. The Resolution did not prohibit employers to make terminations without implementing the above-mentioned measures. Expatriate employees in the UAE was mostly engaged on fix-term contracts that could not be terminated prior to its expiry date without attracting an obligation to paying early termination compensation. The

resolution also allowed employers to register a surplus of employees on the virtual labour market to be “borrowed” by other employers. The employee, however, remained sponsored and employed by their main employer, who had to provide medical aid, insurance, and physical accommodation (if provided). The main employer had no obligation to pay the employees’ wages.

Mansoor (2020) stated that online learning in both Abu Dhabi and Dubai private schools using digital platforms would be strengthened by the following:

- Free internet data via a mobile phone to enable distance learning.
- Network capacity enhancement and re-engineering.
- Enhance digital skills through online training.
- Suspending the deactivation of mobile services.
- Promoting security awareness through digital campaigns.
- Increased fixed broadband speed to 100 Mbits.
- Activating satellite operations centres.
- Building on 20 years of ICT investments.

Distance-learning approaches were rapidly expanded and implemented for public schools on a Smart Learning Platform (Erfuth & Ridge, 2020). Mansoor (2020) contends that the preparedness and the training needs of staff and students were largely dependent on time and resources invested in e-Learning prior to Covid-19. Erfuth and Ridge (2020) believed that policymakers and schools recognized the needs to prioritise support for the most vulnerable groups, as the poor could not afford online learning.

#### **2.6.4 Tanzania**

UNICEF (2017) stated that primary schooling in Tanzania made progress in ensuing access to education, but there was increased pressure on increased access to secondary school. In the same vein, UNICEF (2020) contends that the economic growth of Africa was set to decline due to the Covid-19 pandemic and had significant implications for secondary education, as much more investment was needed. The lower-projected economic growth reduced tax revenues available for education in

coming years and accelerated competition for scarce resources with other vital sectors, such as health and infrastructure. The loss of livelihoods and the economic downturn meant that many families could not afford to send their children to secondary schools. Household contributions accounted for a significant share of secondary education costs (Joshi & Gaddis, 2015). Joshi & Gaddis further stated that teenagers in poorer households often faced increased pressure to work to support the household. Reliance on this income made returning to school after a crisis more difficult.

Permanent dropout was more likely for older students at secondary level after a prolonged period of disengagement with education. Shifts to distance learning exposed deep equity gaps. Distance learning approaches relied exclusively on technology, which exacerbated inequality, as well-off students connected remotely, and continued their studies whilst more vulnerable students fell behind. A multi-faceted strategy ensured continuity of learning like radio, television, newspapers, and a distribution of printed material was implemented. Equitable access was limited, as there was poor network coverage in rural areas and limited access to radio, and a lack of batteries made it difficult. Distance learning approaches also required engaged parents to help support student learning, which was challenging due to illiteracy or the imperative of focusing on livelihoods to ensure survival (OECD, 2020).

Anti-Partey (2021) posits that the pandemic highlighted flexible approaches to the delivery of education at scale, as it reinforced the important role teachers played in facilitating distance learning, maintaining connection with students, and providing ongoing psycho-social support. Anti-Partey (2021) highlighted the important role for public-private partnerships, e.g., telecommunications' companies-reduced fees for educational content. Anti-Partey (2021) expressed privilege to be among the countries to receive the GPE grant, which supported the continuity of learning through the Covid-19 pandemic. The grant was applied for by the Tanzanian government to support activities geared towards ensuring continuity in learning, and the grant was be used for the following:

- Adequate hand washing facilities.
- Water disinfectants.
- Assess learning progress from distance learning programs.
- Develop a digital learning assessment platform.



- The grant also included development of television, radio, and online lessons for continuity of learning, handwashing facilities as well as support to the education system to a full return to school and continued quality learning for all children-leaving no child behind.

### **2.6.5 South Africa**

Like most countries around the world, South Africa experienced disruptions of unprecedented proportions because of the novel coronavirus (SARS-Cov-2) commonly known as Covid-19. The pandemic became the catalyst for action to address the consequences of inequalities in South Africa's education system. McDonald (2020) reckoned that the measures undertaken to prevent the spread of the coronavirus were unearthing a wide range of systemic problems across the education landscape, from water shortages to overcrowded classrooms. The impact of Covid-19 was best summed up by Minister Angie Motshekga (2020), when she said, "the virus had forced us to re-engineer the basic education system".

The Covid-19 pandemic exacerbated social inequalities, inequity, and exclusion. The need to rethink education, giving priority to new modern methodologies, was ushered in. The downturn of financial resources for many schools had a rippling effect on the school budget, with concomitant financial strain that ensued.

#### *2.6.5.1 Parental Attitudes*

The Covid-19 pandemic exacerbated social inequalities, inequity, and exclusion (ECLAC UNICEF, 2020). Many parents were adversely affected as they were faced with unemployment and a reduction in salaries, as non-essential businesses remained closed. Parents from low- to middle-income groups struggled to maintain their livelihoods, which had a rippling effect on school fee revenue as they became unable to pay (Du Plessis, 2020). Parents asked questions and expressed expectations for fee reductions to be applied, as face-to-face learning was severely disrupted through the extended lockdown. Burgess and Sievertsen (2020) contended that home schooling, which required more parental involvement, was introduced to mitigate learning losses. As parents suffered financial constraints due to employment issues, the loss in income and learning was long-term in nature and will be measured for years to come (Das et al., 2020).

In terms of Section 40 of the School's Act (RSA, 1996b), parents of learners in public schools were liable to pay fees but must be exempted from fee-payment if they were unable to do so. Parents approached SGBs for exemption from payment of school fees in terms of Section 40 of *the Act*.

Mthethwa (2020) posits that fee collection was severely strained in fee-paying schools. Mthethwa, in conversation with Brenda Sakellaridis, the Art Director at the National School of the Arts in Johannesburg, stated that in 2019, the school had already experienced a payment rate of 37,5%, and an exemption rate of approximately 18,5%. This meant that 45,5% of parents defaulted on payment. The Covid-19 pandemic exacerbated already strained collections, as the middle-income group of parents struggled to maintain the resources that they normally devoted to their children's education. The strained fee collection had a rippling effect on many schools' budgets, as parents applied for additional reduced fees or to be completely exempted from payment. Schools had to budget down drastically because of the concomitant financial strain experienced.

Parents were encouraged by various role-players to continue paying fees where possible to avoid bigger classes which were going to affect learning adversely. Deacon (2020), at that time the Vice-President of FEDSAS (Federation of Associations of Governing Bodies of South African Schools), urged SGBs to retain the services of teachers at all costs, and reassure staff of their positions as good educators were the greatest asset in education. Deacon further advised SGBs to follow a process of:

- communicating the school's financial position to parents on online platforms.
- prioritizing spending for core business;
- drafting a new budget and moving funds as spending was adjusted; and
- submitting the new budget to parents for ratification and approval, despite lockdown measures.

The strain in fee collection was further hampered by the pandemic as wave upon wave of the virus prohibited schools from returning to a full timetable mode. The final grades returned to school in September 2020, after six months of lockdown and home schooling. The Minister of Basic Education, Angie Motshekga (2020) announced the return to traditional timetabling systems and daily attendance for primary schools

(Grade R to Grade 7) in July 2021. The 2021 school calendar was delayed by a full month due to the resurgence of the third wave of Covid-19. The loss of teaching time in 2020, coupled with the loss during the second wave in January 2021, and the third wave in July 2021, was likely to have a significant impact on South African learners.

#### *2.6.5.2 The impact of the Covid-19 pandemic on spending patterns at fee-paying schools*

As more parents approached schools for a reduced fee, schools had to consider ways to revisit the budget. New applications for exemptions had to be handled with compassion, whilst adhering to legal processes in compliance with SASA.

Schools had to acquire materials to disinfect surfaces daily, purchase sanitising liquids, and install handwashing facilities and signage to adhere to health protocols. This happened as the PED took a while before Personal Protective Equipment (PPE) was delivered to schools. Schools spent vast amounts of money to get the school ready as each different grade returned to school gradually.

##### 2.6.5.2.1 Technological expenses

The Covid-19 pandemic caused an unprecedented crisis in education when face-to-face classroom teaching was suspended. However, the pandemic offered initiatives by forcing education leadership to move to digital platforms, with or without technology. Despite the sharp financial constraints faced by schools, principals, and circuit teams had to be at the forefront of encouraging distance learning modalities through various platforms (Be'teille, 2020). Schools had to provide teachers with equipment and skills to improve effectiveness as wave upon wave of infections forced school closures. Online learning became an effective way to implement remedial education and expedite the recovery of learning losses.

South Africa was not ready to capitalize on digitalization due to the following factors:

- The sharp fiscal constraints experienced by schools due to reduced fee collection.
- The high cost of data, regardless of the free educational sites ( Duncan-William, 2020).

- Inadequate computers in households and only 10% of respondents with an Internet connection in households (Stats SA, 2019:63).
- Connectivity via a mobile phone, despite reports that 90% of households have access to a mobile phone, only 60% report access to the internet via mobile phone. The 90% reported was for adult South Africans, but the issue of multiple children living in the same household needing to share the same mobile phone, further constrained chances of online learning.
- Inadequate training of teachers and learners brought additional costs for expenditure.

Teachers had to be upskilled through short, blended, but flexible professional development courses and principals had to ensure that teachers participated in these teacher development programs (Be'teille, 2020).

Mahlangu and Moloji (2020) suggested the migration to online platforms to avoid further risk of falling behind, and Burgess and Sievertsen (2020) contended that online learning had been found to assist with retention, as well as saving time in high quality learning. Real-time lessons on virtual platforms became an additional expense that was not affordable to schools with declining fee collection. For learners who could not afford the technologies that the school wished to employ or afford data to stay online, further inequality was brought along. Principals and SGBs had to find innovative ways to work closely with telecommunication companies and protect education assistance (Staff Writer, 2020). School budgets remained under pressure as the pandemic was not abating and job losses became more prevalent.

#### *2.6.5.3 Reprioritisation of the budget and strategies employed by SGBs*

Teacher salaries comprised a large part of the budget (approximately 80–90% of the budget) and the Covid-19 pandemic caused radical disruptions, which forced schools to reprioritise the budget, retain staff and pay salaries.

To assist with salary payments, schools applied for the Temporary Employees/Employers Relief Scheme (TERS) through the Unemployment Insurance Fund (UIF). While the UIF provided some relief via TERS, it was for a limited time and assisted with 30–35% of individual salaries paid. Mthethwa (2020) contends that progress made with the payments was slow and tardy, as payments were delayed for

a prolonged period. For schools with money saved in Market-Linked accounts, it helped to transfer chunks of money into the day-to-day current account to assist with immediate needs for salary payment.

In October 2020, the Gauteng Department of Education announced in Circular 16 of 2020 that fee-paying, as well as no fee-paying schools could apply for a bailout to assist schools in the payment of water and electricity accounts to avoid disconnection from services. At the same time, in November 2020, Steve Mabona, the spokesperson for MEC Panyaza Lesufi, announced to Mthethwa from the *Daily Maverick* that the bailout also covered assistance for salary payments for SGB-paid staff members. The bailout was a welcome relief to all schools that faced financial constraints, due to reduced income from school fee collection.

In the interim, schools had to collapse the existing budget to focus on salary payments and payment of services. As the allocation was ring-fenced, it had binding rules, which meant that the allocation needed to be used as prescribed. Schools were compelled to use the allocation within the boundaries of legislation and ensure that the allocation was spent correctly. For many schools, the already inadequate allocation had to be used to purchase textbooks and other learner teacher support material (LTSM).

### **2.6.6 Summary**

The pandemic aggravated the state of education globally, but the hardest-hit regions were those with less robust education systems (Al-Sammarrai, Malshee & Priya, 2020). In high-income countries like the US, UK and the UAE, measures such as digital learning helped to ensure continuity in education, but in Africa the adoption of similar measures seemed to have widened the inequality gap. The hidden paradox of disasters was that even those who suffered immediately was the elderly, and those who will pay throughout their lives would be the youngest (Das et al., 2020). The pandemic highlighted the benefits of more flexible approaches to the delivery of education at scale, and the integration of technology into education systems. The important role that teachers played in facilitating distance learning to maintain connection with students and providing ongoing psycho-social support, was highlighted. The important role of public-private partnerships, with telecommunication companies to reduce fees of educational content was emphasised. Policymakers throughout the world prioritised support for the most vulnerable groups in the country.

Covid-19 became a blessing in disguise that presented a wake-up call for education systems globally, as there was a robust call to respond to the needs of the world's children.

## **2.7 CONCLUSION**

The literature review undertaken in this chapter discussed the scale of changes in the funding policy on education equity, and how it influenced fee-paying schools. It also highlighted the challenges brought about by reduced fee collection, and how it impacted the delivery of quality education. The decline in school-fee collection exacerbated inequalities, and the inability of SGBs to manage fees optimally resulted in more schools becoming cash strapped. The implication of laws and policy, e.g., quintile ranking, granting exemptions, admission trends and the essential components of financial management were discussed. The impact of the Covid-19 pandemic in education globally, identified the need to renew strategies that hinged on foresight, readiness, and preparedness to develop competencies and skills needed for tomorrow's society. The long-term economic impact of Covid-19 exposed the inequity in the South African education system. The literature evoked interest to explore how principals and SGBs in two selected fee-paying schools were equipped with the requisite knowledge to manage school finances in a changing environment during a pandemic.

The next chapter focused on the research methodology and research design. The sampling, data collection instruments, strategies, interpretation as well as ethical considerations was covered.

## CHAPTER 3: RESEARCH DESIGN AND METHODOLOGY

### 3.1 INTRODUCTION

The main aim of the study was to determine how SGB's implemented the NNSSF policy in fee-paying public secondary schools in the Johannesburg East District. The sub-aims and objectives served as a primary focus area to explore the implications for the implementation of the NNSSF policy, and included the following aims and objectives:

- Define the meaning of equity as stated in the NNSSF policy.
- Explain how funding was managed by SGBs of fee-paying schools through the NNSSF policy (Addressed in Chapter 2 of the dissertation).
- Explore factors that prevented SGBs from implementing the NNSSF policy in Johannesburg East District fee-paying public secondary schools? (Addressed in empirical investigation).
- Offer recommendations on which financial management strategies and approaches could be implemented to manage the NNSSF policy more effectively in public fee-paying secondary schools.

Chapter 2 provided a literature review that explored equity, the implications of implementing the NNSSF policy for school based financial management. It also explored criteria for granting of total, partial and conditional exemptions. The literature review indicated that fee-paying schools was forced to find alternative options to obtain the necessary funding (school fees) to ensure that quality teaching and learning was provided in a sustainable manner.

Chapter 3 explored and discussed the research design, the role of the researcher, as well as the research question. The researcher provided an overview of the research paradigm and approach that was implemented in the research. The researcher concluded the study with sampling, the interviews, ethical considerations, and the summary.

### **3.2 RESEARCH METHODOLOGY AND DESIGN**

A case study research design was the preferred road map for this study, as it analysed and examined a single entity in detail (McMillan & Schumacher, 2014:370). A case study was defined as a phenomenon that had a bounded system, which created a detailed description of the phenomenon. The phenomenon of this study related to the implications for SGBs of fee-paying public secondary school's implementation of the NNESSF policy in Johannesburg East Schools.

The case study had various sources of information to explore the phenomenon in context and enabled the researcher to conduct an in-depth exploration of phenomena (Rashid et al., 2019). It ensured that the study was explored through various viewpoints that allowed for multiple facets to be revealed and understood (Cruzes et al., 2015). The case study provided a holistic presentation of knowledge with the researcher's connection between the cases' different experiences and the analysis and interpretation aspect for guiding the researcher (Snyder 2018:251). A conceptual framework from Knight (1993), was discussed to position a participant's experiences, perceptions and decision-making concerning managing the school allocation and school fees. Besides, case studies were intended to provide detailed specific accounts of circumstances rather than broad generalisations.

### **3.3 RESEARCH PARADIGM AND APPROACH**

The research paradigm was defined as a set of conceptual frameworks that explained a specific theory and it influenced how knowledge was interpreted and studied (Kivunja, 2017). The researcher conducted this study by using the interpretivist paradigm. Interpretivism attempted to understand the phenomena by the meaning people gave to it (Creswell, 2014). Interpretivism maintained that what was real was intangible and mentally constructed and was therefore socially and experientially based (Riegler, 2012:1). Interpretivism thus investigated how humans made sense of the world. The researcher as an interpretivist could never assume a neutral stance in interpretivist research because she interacted with the research.

The research paradigm was the school environment and how it influenced the quintile ranking system, and the exemption formula used as prescribed by the NNESSF policy.



SGBs interpretation of parents' financial status and their willingness to apply for an exemption made interpretivism highly applicable to this study, because the parents' willingness to apply or not apply for an exemption reflected a human aspect incorporated into school funding. The quintile ranking, applying for and granting exemptions, gave new meaning to the search for achieving funding equity, and thus made a qualitative approach suitable. Interpretivism provided in-depth knowledge, meaning, and understanding of situations based on individual perspectives. It granted the researcher an opportunity to investigate how two different schools used their funding allocation and school fees to deliver quality education outcomes.

A qualitative research approach was selected because of its suitability for researching social problems and obtaining an in-depth understanding of a phenomenon, as it happened in a natural environment, to answer the research study's research question and to solve the research problem. The goal of qualitative research was to gain a better understanding of the situation under investigation from the perspectives of the participants, rather than the researcher.

Bouma et al. (2012:133) asserted that the primary aim of qualitative research was to comprehend and perceive the meanings that underpinned human conduct. This meant that the researcher observed people in their natural environment to determine the context of their lives, such as the social, economic, cultural, and physical environment in which they operated, and which shaped their experiences and behaviour. Conducting a qualitative study helped the researcher to investigate and understand the phenomenon of school financial management from the perspective of principals, treasurers, and chairpersons of SGBs, teachers and school financial officers (Hancock & Algozinne, 2011:9).

Before starting fieldwork, the researcher formed trusting relationships with the participants and interacted with them. The researcher also went over the schools' financial records, which helped in observing the situation in the real-world setting because the documents showed signs of sound financial management. This supported the researcher to equate what the participants appeared to be doing, to what the financial documents showed. Since the case study involved two schools, the researcher chose a research design that allowed her to test and validate the results and compare the findings across two cases.

### 3.4 POPULATION AND SAMPLING

Majid (2018:1) and McMillan and Schumacher (2014:4) defined a population as a comprehensive group of individuals with common characteristics of interest, to the researcher. The population of this study were two secondary schools chosen from a population of 132 public schools in the Johannesburg East District in the South African Province of Gauteng to participate in the study, and the two schools formed the sample for this study.

Foley (2014) stated that purposive sampling, also known as judgemental, selective or subjective sampling, was a form of non-probability sampling in which researchers relied on their own judgements when choosing members of the population to participate in their own study. As mentioned in Chapter 1.6, The researcher opted for purposive sampling, because qualitative research required participants that was rich in providing information. The researcher used a purposive sample of homogeneous principals, treasurers, chairpersons, teachers, and school financial officers to conduct interviews on the Microsoft Teams platform at two Johannesburg East fee-paying public secondary schools in the Gauteng Province. The Microsoft Teams platform was used during the Covid-19 pandemic to investigate the phenomenon of how SGBs implemented the NNSSF policy, to avoid close contact and curb the spread of the virus. Qualitative research aimed to get a better understanding of the situation under investigation and gained insight from the participants' viewpoint, rather than from that of the researcher, by conducting an in-depth investigation. The researcher gained a better understanding of the environment by observing emotions, body language and thoughts of participants on camera.

The sample size was limited to two fee-paying public secondary schools in the Johannesburg East District and included principals, chairpersons, and treasurers of the SGB, teachers, and the finance clerk of the school. Rafeedali (2017) explained that sampling was a small group from the population selected for a study. Two schools were chosen from a population of 132 schools in the Johannesburg East District in the South African Province of Gauteng to participate in the study. The schools were selected by the researcher for the following reasons:

- They have a similar infrastructure.

- They have SGBs of diverse capabilities.
- They are both situated in the Johannesburg East District.
- The sample was considered appropriate because for the study it constituted key role-players responsible for financial management. The principal, the chairperson, treasurer, a teacher, and the financial officer who served on the FinCom were interviewed. Five participants were selected from each school that participated in the study. The total sample for this study were nine participants, due to school A's educator participant, who could not avail himself for the focus group interview.. They were in the best position to supply the researcher with the information needed to provide answers to the research question under investigation.

### 3.5 INSTRUMENTATION AND DATA COLLECTION TECHNIQUES

The researcher developed the flow diagram below to explain the order in which data was collected for the study:

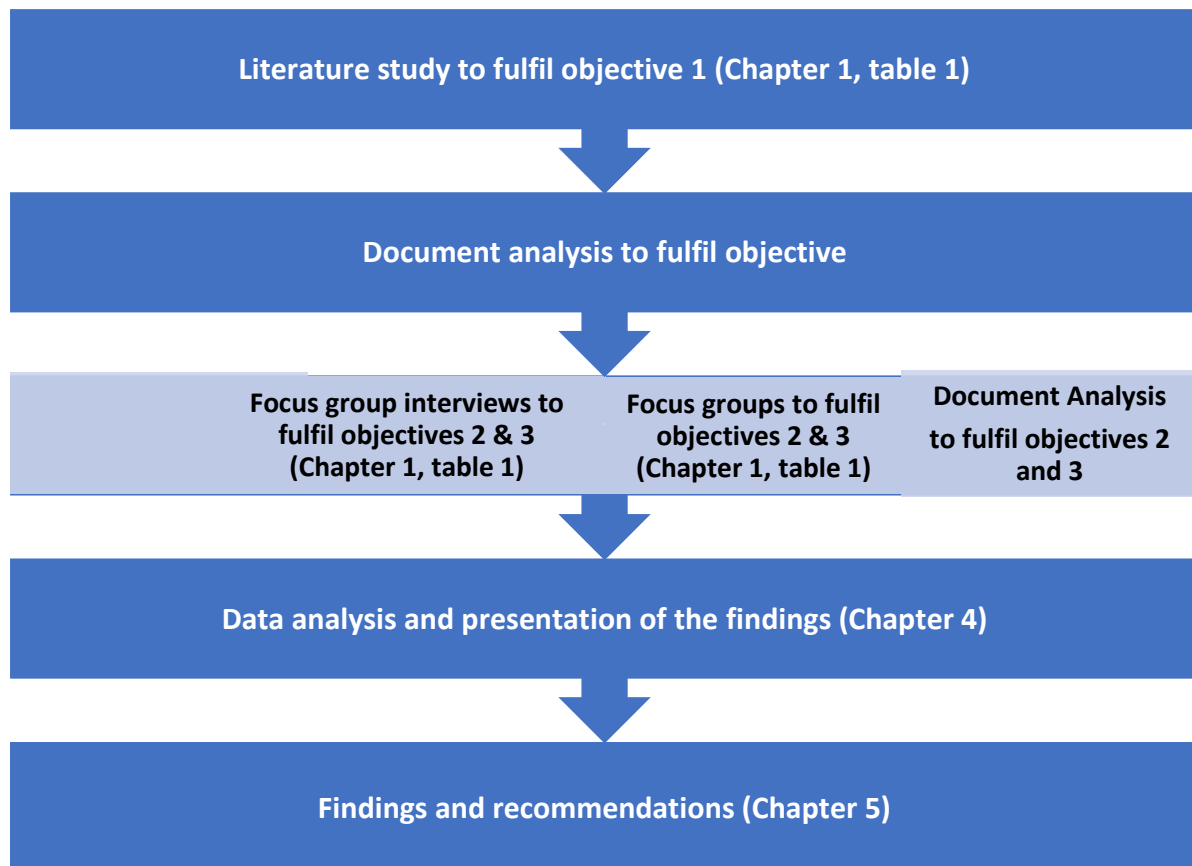


Figure 3.1: Flow diagram of Data Collection Order (Van Schalkwyk, 2021)

Some of the criteria used when the financial documents were analysed, were as follow:

- The purpose of the document.
- The compliance of the document to legal prescripts regulating financial documents.
- Whether the document was adopted by the people who were supposed to adopt it.

### **3.5.1 Literature study**

The literature review allowed the researcher to demonstrate familiarity with the body of knowledge to establish credibility. Neuman (2014:126) asserted that the literature showed how the study was linked to a path of prior research conducted. The purpose of the literature study was to explore how SGBs implemented the NNSSF policy for school-based financial management. Journal articles and books were used to gather information on effective financial management strategies used by the schools at that level. The literature reviewed included national and international research work on school funding norms and financial management.

The researcher could compare existing information with the data collected through focus-group interviews. The data was analysed to formulate findings and make recommendations on the management of the school allocation and school fees in Johannesburg East fee-paying public schools. Neuman (2014:126) contends that the researcher could critique the status of the knowledge and placed the study in a historical perspective.

### **3.5.2 Document analysis**

The second phase was the document analysis to evaluate whether the SGBs fulfilled their legal obligations regarding school financial management. I examined the Final Resource Allocation document, audited financial statements and resolutions adopted to charge fees and grant exemptions, as well as the school budget and the finance policy. Document analysis represented an analysis of numerous relevant public documents in the form of text.

The researcher gained a comprehensive understanding of the operations carried out in the two schools by analysing financial records. A document review aided the researcher in evaluating financial statements from schools to see if they were compliant with statutory laws that governed the management of the school finances. Documents were analysed by using the following criteria:

- The main goal of the document.
- Observance of legislative requirements that governed financial management.
- The documents' importance to financial management.
- Adoption of the resolutions by those who were supposed to do so.
- The participants were informed prior to the interviews that specific documents would be required to examine the topic under research. The documents were analysed after the interview process and compared to data collected from the focus-group interviews.

### **3.5.3 Focus group interviews**

The interviews were an important data gathering technique, involving verbal communication between the researcher and the participant. In this study focus-group interviews were used to gather data from finance committees in the two selected schools. Tobias et al. (2018) asserted that focus group interviews are frequently used as a qualitative approach to gain an in depth understanding of a social issue. The method aimed to obtain data from a purposely selected group of individuals, rather than a statistically representative sample of a broader population.

Each focus group comprised between 4 and 5 members, which included the principal as *ex officio* member, two parents (the chairperson and the treasurer), a school finance officer (bursar), as well as a member from the teacher component. For this study, the learner component was excluded because of age limitations regarding certain activities. The researcher used two groups of participants from the two selected secondary schools. These groups could reveal through their interaction with the researcher in their own words and perceptions of financial management conducted in their respective schools.

Focus group interviews allowed the researcher to ask predetermined, but flexible questions: the answers of which provided tentative answers to the research questions. Focus group interviews allowed the researcher to use follow-up questions to probe more deeply into issues of interest to participants (Adams & Waghid, 2015:492). The focus group interviews allowed participants to be comfortable to communicate among themselves as a group and freely collaborate with the researcher, thus allowing for a great deal of data gathered in a short space of time (Fusch & Ness, 2015:1410). Focus group interviews have specific disadvantages, disallowing participants to give their honest opinions.

Group discussions became difficult to steer and control, as time was lost in irrelevant discussions. Participants digressed, especially as individuals within the group had insights that did not reflect individual views. These individual views may influence the report. The possible behaviour change that resulted, in response to the research questions, elicited negative responses. This led to the researcher (moderator) to step out of the role of researcher to intervene. The researcher as moderator, debriefed participants where a discriminatory view expressed was construed as endorsement of the view. Therefore, the researcher kept the discussion of sensitive topics at an appropriate level to avoid having to use their power to close off sensitive possibilities (Sim & Waterfield, 2019).

The researcher served as a moderator in the focus group interview as this role allowed the group to express their opinion with minimum interference from the researcher (Yin, 2011:54). Yin (2011:42) further contends that the participants readily expressed themselves as part of a group, rather than when they were the target of a single interview with the researcher. The direct open interaction among participants and the moderator allowed for a variety of responses to get a deeper level of meaning. The conversation in the form of language allowed the researcher to detect the literacy level of SGB members through the rational or irrational answers given. The responses from the participants were recorded on the Microsoft Teams platform and the information collected was also noted in the researcher's journal. The recorded responses were then transcribed.

### **3.6 DATA ANALYSIS**

Data analysis added stability, composition, and meaning to a mass of time-consuming resource intensive and captivating methods (Marshall & Rossman, 2014). Creswell (2014:195) asserts that data analysis revolved around the search for recurrent patterns and behaviour. Creswell (2014:199) stated that it was expected of the researcher to be at ease with creating categories, especially when contrast and comparisons were made. Qualitative research revolved around clarifying results of processed data retrieved. The researcher, therefore, ensured that the process was an interactive one that was concerned primarily with selecting, focusing, simplifying, abstracting, and integrating data. The researcher was concerned with producing believable and trustworthy findings (Nowell et al., 2017:1). Therefore, the researcher analysed the participants' responses over and over to identify any related information. The researcher read the documents one at a time to interpret and evaluate the underlying meaning. All responses were read by the researcher, and answers with similarities were collated. Similar answers were separated from those that were different, and a conclusion based on final findings was written. Data analysis was vigorous, systematic, disciplined, careful and methodologically documented, and the overall coherence and meaning of data was more important than the specific meaning of its parts. This implied that data analysis in phenomenological studies was holistic, synthetic, and interpretative. This method started with data collection and beyond in qualitative studies. Briggs et al. (2012:385) describe the stages of the study which I followed. They define and identify data, data entry and storage, data structuring and coding, defining relationships between categories and creating a report. These phases are listed and discussed below.

#### **3.6.1 Defining and identifying data**

The researcher made a choice about which data to include and what to leave out, and decided on which data to count in the research per the value of the data (Briggs et al. 2012:386). Not all data that were collected were included in the final report. The intended purpose of the project determined which data were left out and which data were included in the final report (Briggs et al., 2012:390)

### **3.6.2 Data entry and storage**

The collected data was transcribed into typed text, converting the data from a less usable to a more usable format. The original data was kept secured after it had been transcribed, by using an encrypted system like Mimecast, which needed a password to access. The data was deleted once the report had been finalised.

### **3.6.3 Data reduction and sampling**

The final report would not contain all the data obtained. Which data was left out and which was included in the report depended on the study's intent (Briggs et al., 2012:390).

### **3.6.4 Structuring and coding of data**

Allen (2017) referred to codes as subjects that participants addressed and identified by reading data. The topics were broken down into useful segments that was labelled with group names, so that they could be used again (Briggs et al., 2012:391). Allen (2017) added that another purpose of recognising codes was for the researcher to be able to recognise the range of issues posed in the data and to comprehend the meaning participants placed on such issues.

### **3.6.5 Identifying relationships among categories**

With the goal of understanding the ties between the various aspects of people's circumstances, beliefs and behaviours, the researcher defined the relationships among categories. There were a variety of methods that were used to find these connections, i.e., data triangulation. Triangulation was a technique used to compare various sources, conditions, and methods to see whether the same trend recurred (McMillan & Schumacher 2018:378). The data collected by means of the literature study, document analysis, and focus group interviews were interpreted against legal prescripts that regulated the management of school finances to formulate the findings and draw conclusions in line with the research aims and objectives. Triangulation assisted the researcher to understand the phenomenon of financial management of schools to increase reliability and validity of the findings (Maree & Van der Westhuizen, 2009:35-36). By combining multiple research methods, the researcher aimed to



overcome weakness and the problems that came from studies that only used single data collection methods (Yeasmin & Rahmann 2012:154). The researcher used the data from the financial documents to test whether the sampled schools complied with prescribed law. Policy and interviews assisted the researcher to establish whether the principals of sampled schools were effective in managing school finances and whether what they claimed to do was aligned with legislative frameworks for the management of public-school finances. Ghayreb, Damadaron and Vohra (2011:96) compared findings from multiple method studies and produced different insights about the topic of interest and increased credibility of findings.

### **3.6.6 Developing a report**

During this stage, the researcher drafted the final report (Briggs et al., 2012:94). Briggs et al. (2012:394) contend that report writing entailed the weight that the individual researcher gave to what he or she had seen and heard during the interview. An elaboration followed on each line of thought and the weight he or she had given to each argument or line of thought. Whilst using documents and the literature study, the researcher wrote because she wanted to gather information on what this study wanted to investigate. Richardson (1993, in Briggs et al., 2012:394) indicated that the researcher had to bring the research to life to prevent writing that was static. If the writing was static, it eroded the novice researcher's creativity, as the researcher was interested in learning more about the research question and had also acquired the material to learn for herself.

Creswell (2014:204-205) discussed how the report writing process unfolded and how it would be presented as objective accounts. It would be a writing strategy that would contain quotes (from short to embedded messages), or dialogue that (reflected the culture, ethnicity, and language of the participants) and how the researcher was sensitive to the culture of the participants. Creswell (2014:204) further distinguished whether a first person "I" or the collective "We" in the author's interpretation, or the direct words of the participants was used.

### **3.6.7 Content analysis**

Content analysis was the research tool used to determine the presence of certain words, themes or concepts within some given qualitative data (i.e. text). Content

analysis was used to allow the researcher to quantify and analyse the presence, meanings, and relationships of certain words, described as themes or concepts (Lou, 2019). After the documents were examined, the researcher distilled themes from the data after reviewing the records several times, which was updated as needed. Content analysis allowed the researcher to be methodical and analytical whilst being flexible.

In qualitative research, words and phrases was analysed rather than counted (Hennink et al. 2011:286-287). The researcher analysed phrases and described the detail and context of the information or explained why it was problematic for the participants. Instead of counting the frequency of distribution of phrases, after reading through the raw data, the researcher labelled all data segments, categories of phrases and themes through coding. Sutton and Austin (2015:228) referred to coding as the identification of topics, issues, similarities, and differences that were revealed through participants' narratives as interpreted by the researcher. This process enabled the researcher to understand the perspectives of the participants from their own experience. Sutton and Austin (2015:228) mentioned two methods of coding, namely by hand or using quantitative research software. The qualitative data was analysed by hand for the transcription and coding process (Guest, Macqueen & Namely, 2012). Merriam and Tisdell (2015), asserted that when a researcher collects the data, he/she had to create a system that would enable him/her to organise the data, and ensure that the data segment could be retrieved easily when required. Once this was done, an intensive analysis of data could take place.

From the categories developed, themes and sub-themes were developed. Themes were the main products of data analysis that produced results in the field of study (Vaismoradi et al., 2016:101). These themes were pursued, analysed, and interpreted in Chapter 4. To establish confidence in the truth of findings, the researcher used the four criteria of trustworthiness: credibility, transferability, dependability, and conformability.

Research sites were given pseudonyms and are called School A and School B. I used the following pseudonyms for participants from School A:

Principal	PR1
Chairperson of SGB	CH1
Treasurer of SGB	TR1

Bursar/Finance Clerk	B1
----------------------	----

I used the following pseudonyms for participants from School B:

Principal	PR2
Chairperson of SGB	CH2
Treasurer of SGB	TR2
Educator governor	ED2
Bursar/Finance Clerk	B2

The data collected yielded categories and themes that were used in the study, and it formed the basis of the study. This enabled the researcher to verify the relationship between the groups, themes, and the research question using content analysis.

### **3.7 TRUSTWORTHINESS OF THE STUDY**

Various techniques were used to ensure credibility (internal validity), transferability (external validity), dependability, and conformability of the study findings in pursuit of trustworthiness.

#### **3.7.1 Credibility**

Credibility was a deductive method in which the researcher analysed how the challenges to internal validity, described by competing theories affected the findings (McMillan & Schumacher, 2014:264). The researcher improved the accuracy of the results and used triangulation, ethical consideration, and participant verification. Open-ended questions used during the interviews allowed participants to express their personal feelings, without being influenced. Maree and Van der Westhuizen (2009:35-36) referred to triangulation as the art of using different methods of data collection and instruments such as observations, interviews, and document analysis. Comparing sources of evidence determined the accuracy of information or phenomenon (Bryman, 2012:717). By combining multiple research methods, the researcher aimed to overcome the weakness and problems that came from studies that only used a single form of data collection (Yeasmin & Rahmann, 2012:154).

The literature study helped the researcher to establish legal prescripts, and the findings from the resource allocation document, and annual financial statement was a

test to establish whether the sampled schools complied with the prescripts of policy and legislation. The focus group interviews enabled the researcher to evaluate if the participant schools managed their finances in accordance with the legal prescripts, and if what the participants claimed to be doing was aligned with legislative framework that guided financial management at public schools and explained whether the funding allocation was used correctly. The data collected were then interpreted, verified, and analysed to eliminate biases (Nowell et al., 2017).

### **3.7.2 Transferability**

Transferability indicated the extent to which findings was extended to the populations under study (Nowell et al., 2017). Triangulation enhanced transferability. The findings of the study were limited to two selected fee-paying public secondary schools. Pandey and Patnark (2014) referred to the term 'transferability' regarding the findings' applicability in other contexts, as evidenced by the fact that the findings were identified in other settings. Foster (2005) mentioned that transferability referred to the extent to which one's research study was compared to and applied to a different setting. Triangulation was defined as the combination of multiple perceptions that lead to confidence. Triangulation in this study was achieved through document analysis and data, using focus group interviews. Despite the similarity in the demographics of the sample schools, transferability provided evidence that each school used its own strategic procedure to ensure that sufficient funds were collected to ensure a quality education.

### **3.7.3 Dependability**

Nowell et al. (2017:3) stated that the study's method had to be conveyed in detail to address dependability more consistently. To achieve dependability, the researcher ensured that the research process was logical, traceable, and clearly documented. De Vos et al. (2006) therefore referred to dependability, as the researcher attempted to account for changing circumstances in the study events. The study's dependability necessitated a detailed description of each document received and an analysis of the appropriate process. Each participant was well informed in advance of what the expectation of them was. Merriam (1998) asserted that the nature of qualitative research and design was based on the principles of adaptability and progress, as it

took the participants' experience into account. This was with the understanding that if new findings were discovered during the data collection, the research design had to be changed.

#### **3.7.4 Confirmability**

McMillan and Schumacher (2014) explained confirmability as the extent to which the research study findings could be confirmed and corroborated by others. Guba and Lincoln (in Nowell, 2017) stated that confirmability was established when credibility, transferability, and dependability was all achieved. The researcher assured the participants that bias could occur and undertook to reflect only on the participant's responses during the interview. Open-ended questions were used during the interviews to allow participants to express their personal feelings without feeling influenced in answering questions in a certain way.

### **3.8 ETHICAL CONSIDERATIONS**

Rule and John (2011) posit that when dealing with social science, ethical considerations, which included moral principles and values, had to be followed. The inherent dignity and values of human subjects had to be respected. Participants' consent to participate in the study was obtained and the purpose of the study and the role that participants were expected to play was explained to them (Maree & Van der Westhuizen, 2009:37).

The researcher obtained informed consent from the University of South Africa to proceed with the study by obtaining ethical clearance and obtained consent from the Gauteng Department of Education (GDE) to conduct research. The interviews were conducted in accordance with GDE requirements. The researcher also obtained signed consent from participants to indicate that they understood the purpose of the research (Annexure A & B). Consent was gained from participants for their willingness to participate, and they were also informed that they could withdraw without any penalty. Consent forms were completed in duplicate. One copy was given to the participants and the other was filed for record keeping.

### **3.8.1 Confidentiality and anonymity**

Interviewees' names were kept anonymous to ensure confidentiality and observe their right to privacy. Confidentiality could not be guaranteed in instances of focus-group interviews, as participants talked to one another about what other members uttered during focus-group interviews. Those who participated in focus groups were required to sign a confidentiality disclaimer.

The researcher requested principals to obtain consent from chairpersons and treasurers of their schools to conduct interviews with them at a suitable time, considering that the treasurers worked an eight hour day. The participants of the study were all adults and consent forms were sent via e-mail to their respective school principals to be signed.

### **3.8.2 Securing data**

The interviews were recorded on the Microsoft Teams recording facility and the notebook used to make notes was kept in a safe space to be accessed by myself only.

### **3.8.3 Honesty and feedback**

The researcher refrained from being subjective and bias as data were interpreted. Feedback is available upon request for all participants who are interested in the findings and recommendations of this study.

## **3.9 LIMITATIONS OF THE STUDY**

The two participating schools did not include all the schools in Johannesburg East District. The fact that only Quintile 4 fee-paying schools were studied indicated that the results were limited to homogenous schools ranked as Quintile 4 schools in Johannesburg suburbs in Gauteng.

Obstacles such as reluctance of the principal, and some SGB members to participate were encountered. The possibility existed that their responses might not be truthful or fruitful. It was therefore imperative that the researcher prepared herself to deal with such situations as they arose.

Some participants were hesitant to respond to questions about school financial management, which is a sensitive topic. This was despite the researchers' assurances that the information obtained from these documents were for academic purposes only. Some critical information may have been overlooked, which may limit the findings of the study.

### **3.10 CONCLUSION**

The chapter focused on the qualitative research methodology used. The data collected were analysed in a systematic way. Qualitative research used words to describe individual responses and this method was appropriate in evaluating the perceptions of the participants. The participants' opinions in evaluating the implications of how SGB's implemented the NNSSF policy, in pursuit of quality education, were elicited through document analysis, and focus group interviews.

Although there were limitations and challenges, the sample selected by purposive sampling included knowledgeable participants in the management of public schools' finances under the constraints of reliability. The data obtained through a qualitative analysis method could be considered sufficient to answer the research question, and the aims and objectives of the study. This was demonstrated in the data analysis and interpretation in Chapter 4 of this study.

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

### **4.1 INTRODUCTION**

The previous chapter explored the research design and methodology to undertake this study. The methods and tools used to collect and analyse data were discussed. In this chapter the findings collected from the data using focus group interviews with two secondary schools' finance committees and relevant documentation, was explained and analysed.

The main aim of the study was to determine the impact of SGBs implementing the NNSSF policy in fee-paying public secondary schools in the Johannesburg East district. The questions asked in the interview intended to clarify the impact of equity and particularly the NNSSF policy on equity, which had a direct influence on public-school funding. The focus of this study was on the implications for SGBs implementing the NNSSF policy in fee-paying public secondary schools in the Johannesburg East District.

The data obtained from focus group interviews were analysed in a holistic way with emphasis on the meaning as constructed by the participants in this study. The questions asked intended to clarify the impact of the NNSSF policy on education equity, how it influenced financial management factors that prevented SGBs from exercising financial management controls, its impact on education goals, and the financial management strategies that were employed during the Covid-19 pandemic. The most important questions were directed to find financial management strategies that could serve as guidelines to be implemented to manage the NNSSF policy more effectively in public fee-paying secondary schools.

Therefore, four broad themes emerged from the analysis of data, namely the meaning of equity in education, factors that prevented SGBs from implementing the NNSSF policy in fee-paying public secondary schools, the impact of the Covid-19 pandemic in implementing the NNSSF policy, and recommendations that could be offered as an implementation strategy to manage the NNSSF policy more effectively in fee-paying public schools. These major categories or themes presented sub-themes.



Each broad category or theme was discussed in detail and included a discussion of each sub-theme identified.

*Table 4.1: Themes and sub-themes*

Theme	Sub-themes
Theme 1 School Funding Norms and the meaning of equity in education	Sub-theme 1: The NNSSF policy & Equity Sub-theme 2: Quintile Ranking Sub-theme 3: Fee exemption Sub-theme 4: Compensation for exemptions Sub-theme 5: School admission trends
Theme 2 School Financial Management strategies in implementing the NNSSF policy	Sub-theme 1: Section 21 status Sub-theme 2: Resource Management/Human & Physical Resources Sub-theme 3: Learner Performance Sub-theme 4: Internal and External Auditing Sub-theme 5: Collaboration between SGBs and SMTs in financial management
Theme 3 Covid-19 and its impact on financial management	Sub-theme 1: Parental Attitudes Sub-theme 2: Reprioritization of the budget Sub-theme 3: Covid-19 expenditure Sub-theme 4: Balancing the budget
Theme 4 Financial Management Strategies to be offered as recommendations to manage the NNSSF policy more effectively in fee-paying public secondary schools	Sub-theme 1: Internal auditing and appointing an external auditor Sub-theme 2: Financial Policy Sub-theme 3: Evaluating the impact of the budget on educational outcomes Sub-theme 4: Collaboration between SMT and SGB in financial management

The researcher used verbatim quotations to indicate direct responses and words from the participants and to ensure that the participants voices were not altered. Credibility, transferability, dependability, and confirmability were all methods used to ensure

trustworthiness of this study (cf. par. 3.10.1.3.,10.3 & 3.10.4). The discussions and findings of the focus group interviews were also infused with literature. The next section discussed the population of the study, which included fee-paying public secondary schools from the Johannesburg East District in Gauteng.

## 4.2 BIOGRAPHICAL DATA OF PARTICIPANTS

Table 4.2 below provided biographical data of the finance committees of two schools involved in the focus group interviews conducted for this study. The ethical requirements of this study and the reasons of confidentiality, and to protect the participants and the school's identities, the schools and participants were given pseudonyms. The researcher described the biographical data of participants from School A. The finance committee members were referred to as CH, P, TR, ED, and B, separated by numerical numbers 1 or 2 for the two different schools.

*Table 4.2: Biographical data of participants of School A*

	CH1	TR1	PR1	ED1	B1
AGE	65 Years	41 Years	54 Years		54 Years
GENDER	MALE	MALE	MALE		FEMALE
Experience in SGB	22 Years	9 Years	8 years		6 years
Qualifications	Grade 12	Grade 12 Diploma in Computer Technician	Higher Diploma (Postgraduate)	(No Educator rep on the Finance Committee except for Principal	Cambridge O-levels Pittman's Bookkeeping/ Secretarial diploma
Position	Chair of SGB	Treasurer of SGB	Principal Ex Officio	Educator Rep on SGB	Finance Officer Bursar
Type of School	POS	POS	POS	POS	POS
Quintile	4	4	4	4	4

The participants of School A were aged between 41 and 65. Their experience, as members of the finance subcommittee and as members of the SGB, ranged between eight years and 22 years. They all attended institutions of higher education, except for the chairperson who had a Grade 12 certificate. Their qualifications ranged from diplomas in different fields of specialization. All these members were chosen by the entire membership of the SGB in their different portfolios for school financial management in a fee-paying Quintile 4 school in the Johannesburg East District of the Gauteng Province. School A had no educator representative available for the focus group interview on the finance subcommittee.

*Table 4.3: Biographical data of participants of School B*

	CH2	TR2	PR2	ED2	B2
AGE	62 years	36 years	47 years	36 Years	51 Years
GENDER	MALE	FEMALE	FEMALE	MALE	FEMALE
Experience in SGB	24 years	6 months	12years	6 months	5 YEARS
Qualifications	Grade 12 Assessor	BCom Marketing	BSc Honours	BA language PGCE	Certificate in Bookkeeping
Position	Chair of SGB	Treasurer of SGB	Principal Ex Officio	Educator Rep on SGB	Finance Officer Bursar
Type of School	POS	POS	POS	POS	POS
Quintile	4	4	4	4	4

The participants of School B were aged between 36 and 62 years. Their experience as members of the finance subcommittee and members of the SGB ranged from six months to 24 years. They had all attended institutions of higher education. Their qualifications ranged from short courses to degrees in different fields of specialization. The chairperson had completed in a short course as an assessor. All these members were chosen by the entire membership of the SGB in their different portfolios for school financial management at a fee-paying, Quintile 4 secondary school in the Johannesburg East District of the Gauteng Province.

### 4.3 JOHANNESBURG EAST DISTRICT AS A STUDY SETTING

The Gauteng Department of Education consists of 15 Districts of which Johannesburg East was one of the 15 districts. The Johannesburg East District had 132 schools, of which there were 37 secondary schools and four combined schools, in the District. The Johannesburg East District was further sub-divided into three Circuits to give representation of the entire study population.

**Table 4.4: Johannesburg East District as a study setting: Fee-paying Schools**

<b>Circuits</b>	Non fee-paying Secondary Schools	Fee-paying Secondary Schools	Total
<b>Circuit 1</b>	1	11	12
<b>Circuit 2</b>	3	10	13
<b>Circuit 3</b>	12	4	16
<b>Total</b>	16	25	41

The study was populated from Johannesburg East schools around schools in Circuit two. The Circuit consisted of diverse cultures and ethnic groups. The identified schools that formed a part of the study, provided a holistic representation of the diverse cultures and racial makeup of the Johannesburg East District.

The following section outlined the biographical data of the selected schools. To adhere to ethical considerations of this study, codes were used for the participating schools and its finance sub-committees of the SGBs. This was to ensure confidentiality and not to infringe on the participants right to privacy (cf. par. 3.11.2).

The schools involved in the study, included two public secondary schools. The schools' staff members consisted of teachers appointed by the Gauteng Department of Education. However, each of the schools had additional teachers appointed by the SGB. The two schools were both English-medium secondary schools, where about 80% of the learners spoke English as a third or fourth language. The schools represented the racial profile and diverse culture of the Johannesburg East District.

The principals from both schools were highly experienced, and displayed vast knowledge regarding the NNSF policy, policy and legislation frameworks, financial leadership skills and financial roles and responsibilities. The chairpersons of both schools were also highly experienced members of the SGBs, with years of experience

serving on SGBs, and they were very knowledgeable regarding financial management procedures and their responsibilities regarding financial management and leadership. School A did not avail an educator member for the focus group interview, but School B had an educator member who was available for the focus group interview. The researcher gained valuable information from the participants through focus group interviews, as participants shared perceptions and assessments about the specific phenomenon under study, and a great deal of data were collected in a short space of time (cf. par. 3.5.3).

#### **4.4 DATA COLLECTION PREPARATION PROCESSES**

For the success of this study, the researcher had to build trust with the principals and the chairpersons of the SGB, to gain access to the study's targeted schools. Seidman (2013:44), explained that the relationship between the interviewer and participants could affect the interviewing process. Therefore, the researcher had to be equitable and always respect the participants. The researcher sent e-mails to the selected principals and chairpersons of the respective SGBs providing them with a brief overview of the purpose of the study, including the assurance of anonymity and confidentiality. The principals and chairpersons could decide whether they wished to form a part of the study at their leisure. The participating schools was not pressured in any way. This was done to establish a good relationship with the participating schools and as a starting point of the study, build a relationship of trust. After each chairperson and principal had confirmed the participation of the finance committee in the study, the researcher negotiated convenient times and dates for the interviews at the schools.

The researcher took into consideration that each participant had his/her own perspective of the world and treated them in a humane manner (Karagiozis, 2018:23). Ethical considerations were of high importance to this study and were implemented every step of the interview process. The researcher obtained consent from the participants to record the interviews. The consent forms also informed the participants of the nature and content of this study and the intended use of the data. The researcher treated the signed consent forms with the utmost discretion. The following section discussed data collection through focus group interviews.

#### **4.4.1 Theme 1: School funding norms**

The selected schools were equitably funded through the Provincial Department of Education, which followed the prescripts of the NNSSF policy. Both schools were categorized as Quintile 4 schools and were regarded as wealthy schools. It was mentioned by PR1 from School A:

*Our school is funded at Quintile 4 ranking.*

##### *4.4.1.1 Sub-theme 1.1: School funding norms and equity*

Motala and Carel (2019:69) assert that in making education more accessible, emphasis was placed on distributing resources through policy and school finance legislation based on the principles of redress and equity. This assertion was corroborated in CH1's statement:

*The term 'equity' is a fundamental policy requirement to redress imbalances of the past.*

SGBs were empowered by SASA (RSA, 1996b) to take all reasonable measures to supplement resources supplied to schools to improve the quality of education. The leveraging of fees became a justified act to improve school-level accountability. User fees in public schools were intended to prevent a flight of the middle class from public schools by allowing wealthier, high-budget schools within the public schooling system. The state made education at these schools more accessible, and therefore introduced an exemption policy, refined the NNSSF and availed 60% of the available non-personnel resources to be distributed to the poorest 40% of learners in the country. Despite the strides made toward equalization of resources, inequality and inequity persisted due to several factors (cf. par. 2.5).

To understand the impact of equity on the NNSSF policy, a question was posed in this regard:

*What is your understanding of the funding norms as per the NNSSF?*

The aim of this question by the researcher was to establish if participants understood the funding policy.

Principal (PR1) stated,

*the norms and standards of school funding are based on quintile ranking and schools receives funding from the state based on the number of learners enrolled at the school.*

The per learner allocation for the various quintiles was determined by the Department of Education and published annually in the *Government Gazette* indicating the per learner amount that was allocated by the province to schools in every quintile (cf. par. 2.5).

All participants concurred that school funding is based on quintiles.

The chairperson of School B (Ch2) emphasised:

*Quintile ranking is not fair.*

He justified his statement by stating that:

*A school is rated as per the area where it is situated in, but our kids are from a poverty-stricken area where 90% of the population are unemployed poor parents who do not have money to pay fees.*

If the economic status of the community was the only factor considered when calculating the poverty score, it resulted in a school placed in a higher category, and thus allocated less government funding. Van Dyk and White (2019:4) pointed out the inaccurate quintile ranking, which results in insufficient resource allocations.

The understanding of the norms and standards for school funding was clearly associated with the quintile ranking system and the bursar in School B concurred with the chairperson of School A (Ch1) and commented:

*The allocation is ring fenced and can only be used as prescribed. This means that the funding norms are highly restrictive and can only be used for the intended purpose.*

In unpacking the terms of equity and equality the bursar in School B (B2) stated:

*Equity in my understanding is a social issue. Equity is about fairness, meaning every student should be granted the same opportunity and resources needed for a quality education. Equity is crucial to help to offset equality, but, I do not think that either equity nor equality can be achieved due to systemic inequality.*

The chairperson for School A (CH), in agreement with B2, indicated:

*The term of equity is a fundamental policy requirement to redress imbalances of the past.*

Therefore, he agreed with chairperson of School B (CH2) and said:

*The inability of parents to pay user fees despite substantial government interventions, means that equity cannot be realised in public schools (cf. par. 2.5.5).*

The ability or inability of parents to contribute to their children's education allowed for a new type of inequality. An emerging deracialized middle class has taken advantage of better-resourced public schools and there are some learners at each school that are vastly worse off, or better off than their peers. There was thus a differentiation within the poor, making equity not achievable due to factors related to school choice (cf. par. 2.5.5). The quintile ranking system addressed equity in schools (Van Dyk & White, 2019:3).

#### *4.4.1.2 Sub-theme 1.2: Quintile ranking*

The education authorities categorised schools in five quintiles to address issues of disparity in access to education.

The bursar of School A (B1) submitted a comment:

*Quintile ranking does not afford the school enough money. It is not enough money therefore we have to raise fees to run an effective school.*

The principal of School B (PR2), concurred with this statement and added:

*There is a contradiction between the school's quintile rank and the learners who attends the school.*

For both schools, almost 80% of the learners were from surrounding townships and informal settlements. The inaccurate classification of schools had dire consequences for school funding, as the classification was largely based on the surrounding community's socio-economic conditions, rather than circumstances of the learners attending the school (cf. par. 2.5.1).



Chairperson 2 (CH2) lamented the ranking, and explaining:

*I cannot understand why our school is ranked as a Quintile 4 school, or are we seen as a rich suburban school?*

The chairperson of School A agreed and explained further:

*We applied for the school to be placed in a different funding quintile, but we are unsure as to why we were designated to a certain quintile.*

There was a lot of confusion as to how a school became a no fee-paying school and what to do to remain autonomous, but be given an allocation that spoke to learners attending the school and not the area where the school was situated in. A disagreement between the treasurer (TR2), and the chairperson of School B (CH2) occurred when the latter indicated that this school should be declared a no-fee school.

The treasurer (TR2) disagreed vehemently, stating:

*No, a no-fee status would be a challenge, as standards will drop!*

The chairperson CH2 argued:

*Fee-paying or no fee-paying status is not an issue; the issue is how governors manage the finances, and how the school is managed (cf. par. 2.5.1).*

The assertion by CH2 that leadership was embedded in and influenced by context was corroborated by Naicker, Myende and Ncokwana (2020), as a milieu of fee-paying schools presented unique contextual spaces for leadership.

R2 made the following input in agreement with TR2 and explained:

*No-fee status is not an option, as it will prohibit us from hiring additional teachers, and hire substitutes in the case of prolonged absenteeism of a specific teacher.*

PR2 explained further:

*I have an issue with the wide gap in the allocation between fee-paying and no fee-paying schools – since the allocation should follow the learner.*

In this regard, Section 103 of the NNSF stated that special circumstances could exist that would warrant a school to be reassigned to another quintile and that SGBs may apply for such a reassignment (cf. par. 2.5.1). The arguments that ensued were the consequences of schools being incorrectly classified, which meant that poor children

who attended schools in these areas were not rated among the poorest and were forced to pay fees (Dass & Rinqest, 2017).

#### *4.4.1.3 Sub-theme 1.3: Fee exemptions*

Owing to the better quality of education offered by numerous fee-paying schools, many parents from disadvantaged communities enrolled their children at fee-paying schools in the hope that they would apply for school fee exemptions (Mestry, 2016). To be exempted from paying fees, parents had to request an application form from the school and had to submit it to the SGB of the school, along with proof of household income (cf. par. 2.5.3). Parents who received a childcare grant were automatically exempted from paying fees. The SGB applied a formula to determine whether a parent qualified for a partial/conditional exemption. The school fee exemption policy had a chart that was used to guide SGBs to exempt parents from paying fees. The exemption chart was contained in the regulations relating to exemptions of parents from payment of fees at public schools through a formula based on joint income of parents (School fees – your rights. Centre for Applied Legal Studies, 2021).

Both schools' participants expressed frustration with the process of exemption. School A's principal (PR1) stated:

*Parents are unwilling to apply for an exemption and the process is not complicated but is a useful barrier for defaulters who abandon the process as they realise that they cannot fulfil the obligation to provide source documents (cf. par. 2.5.3).*

School B's principal (PR2) lamented:

*The school did not inform parents of their right to apply for an exemption.*

The chairperson of School A explained:

*There is an issue with the request to provide proof of income, as many parents work in the informal sector like the taxi industry.*

PR2 from School B agreed with the sentiments expressed by CH1 and commented:

*A good percentage of employed parents at the school, work as gardeners, housekeepers, and nannies.*

This statement corroborated the fact that parental school choice could be detrimental to fee collection at fee-paying schools. In this regard, Section 5(3) of *the Act* (RSA,

1996b) explicitly stated that learners may not be refused admission to a public school based on the payment abilities of their parents.

The issue of pride also left schools in a vulnerable position because some parents often did not admit that they could not afford to pay fees. PR2 stated:

*Parents do not apply for an exemption, and are also not able to pay, they pay a fee to obtain registration and thereafter default from payment.*

The principal of School A agreed, and stated:

*Parents are also not willing, in many cases, to submit proof of income as they see it as an invasion to privacy.*

It was clear from both schools that there were many parents who neither paid fees, nor applied for an exemption. School A's chairperson (CH1) asserted:

*The normal rate of defaulters is approximately at around 25%, give or take.*

School B, through B2, agreed, but stated:

*Our defaulters are listed at almost 40%.*

Fee-paying parents move on, which spelled disaster for public schooling, as it left the influential middle class with no direct interest in the state system (Motala & Carel, 2019).

#### *4.4.1.4 Sub-theme 1.4: Compensation for exemptions*

Schools granted exemptions that translated into hundreds of thousands of rands but received a pittance in compensation from the Provincial Education Department (PED) (cf. par. 2.5.4). Both schools' finance committees were confused as to how schools were reimbursed for fee exemptions.

The principal from School B (PR2) stated:

*I believe that the school should at least receive an amount like the subsidy given to a no-fee paying school.*

Principal A indicated:

*We apply for compensation because every cent helps. But the criteria used to compensate is not clear. I'm not sure whether there is a pool of money available*

*for compensation or what. My thinking is that schools should be compensated on the amount of school fees lost.*

The bursar at School A (B1) agreed with PR1, indicating:

*We apply because it assists, and the documents are submitted by 30 June annually and the grant is received in November/December.*

Both schools' treasurers lamented the cumbersome application process. TR1, in agreement with TR2, stated:

*The auditor is paid to sign off application documents and at times the amount received back is just a tiny fraction of school fees lost.*

#### 4.4.1.5 Sub-theme 1.5: School choice

The trends of unusual migration patterns commenced when parents in search of better quality education enrolled their children in suburban schools. No learner may be refused admission to a public school on the grounds of his/her parent's inability to pay fees (cf. par. 2.5.5).

Both schools accepted that there was a wide difference in schools and that fee-paying schools faced a very different type of challenge to offer quality education. The principal from School B (PR2), who is a former principal of a no fee-paying school, explained:

*The issues in no fee-paying schools like overcrowding and threats of theft and vandalism, and the lack of autonomy to appoint the best suitable teachers is a challenge.*

Here participants digressed and lamented the lack of opportunity by the PED in unpacking issues of quintile ranking and compensation. Issues of autonomy in raising funds and appointing the best teachers were found to be a positive contribution, but lack of parental involvement in understanding their role in paying fees or applying for exemptions was a challenge. The notion that higher quintile schools have more affluent governing bodies, resulting in organisational advantages, is dispelled by the views stated by SGBs above (cf. par. 2.5.3).

PR2 stated:

*The Law says, if you want to be exempted you should apply, but they do not apply for it – they just exempt themselves by not paying (cf. par. 2.5.3).*

Both schools agreed that fees appear to improve the quality of learning as it assisted in acquiring better resources. However, the educator at School B (Ed2) stated:

*Studies are clear; more finances are correlated with better education. South Africa as a country spends more funding on education than other African countries, yet we have the worst outcomes. Money gives access to opportunity to hire the best teachers and resources. Yet, at the end of the day correlation does not equal causation.*

School A's principal (PR1) concurred, stating that:

*Reconsidering priorities and educational objectives of the school is of greater importance (cf. par. 2.3.1).*

#### **4.5.2 Theme 2: School financial management**

The finance committees mentioned that members of the SGB must ensure that funds allocated to schools through the allocation of school fees were handled with care. Therefore, it was their responsibility to budget and to buy the school resources necessary to deliver quality education. The *SA Schools Act* (RSA, 1996b) in Section 36 and 43 made it mandatory for schools to manage the schools' funds and take responsibility for implementing all the necessary financial accountability processes (cf. par. 2.3.1). Van Rooyen et al (2013) discussed the shift to develop a range of skills and capacity to deal with financial management, draw budgets, and collect fees resulted in much more accountability for SGBs. The financial management task was delegated to a FinCom at both schools, and it was evident that the FinCom team must have sound financial knowledge to vacate financial and physical resources effectively (cf. par. 2.3.1).

##### *4.5.2.1 Sub-theme 2.1: Resource Allocation (Section 21 Status)*

The household survey and other relevant data allowed PEDs to divide schools into five quintiles, from the poorest to the least poor. The quintile determined the per learner education, in terms of the resource targeting table (cf. par. 2.5.7). The school allocation was paid directly into the school account. The school could carry out its own procurement and deal directly with suppliers to acquire resources in accordance with standard procurement procedure (Gauteng Dept. of Education: Circular 2 of 2021a).

Section 21(1) of the *Schools Act* (RSA, 1996b) allowed for governing bodies to be allocated the following functions:

- To maintain and improve the school's property, buildings, and grounds.
- To purchase textbooks, education material and equipment.
- To pay for services to the school.

Section 21 functions gave SGBs the responsibility for managing aspects of recurrent expenditure. Each of the above functions had financial implications for the school. The findings from the interviews revealed that the two schools had the following allocated functions, because in his answer the chairperson of School A, (CH1) explained as follows:

*The allocation is ringfenced and can only be used as prescribed, 12% for maintenance, 38% for services and 50% for Learner Teacher Support Material (LTSM). Funding norms are highly restrictive and can only be used for its intended purpose.*

The bursar of School B, (B2) agreed and added:

*The allocation is ringfenced and is highly restrictive in how it can be used.*

The participants agreed that significant resources have been acquired through funding, as well as school fees utilised. Budget planning was crucial, and the budget was linked to education objectives. The principal (PR1) at School A said:

*Resources is a priority and done with education goals in mind.*

Principal 2 (PR2) commented:

*In 2020, the linking of the budget to education objectives had not been done thoroughly. It was incumbent on the newly elected treasurer to revisit the budget to allocate funds to the most important objectives of providing quality education.*

Both schools' participants agreed that the SGBs employed additional educators and non-teaching staff owing to the limited number of posts allocated to a school (cf. par. 2.3). School B's principal (PR2) agreed by stating:

*Fee-paying schools can hire the best teachers available to enhance better quality results.*

To maintain the property and keep the school grounds attractive, the school must have a maintenance policy in place. This function had financial implications for the school which had to be considered for the impact that it was likely to have on the budget.

The chairperson of School A indicated the following:

*Unwillingness of parents to pay fees influence CAPEX schools from maintaining school facilities (cf. par. 2.6.2.5).*

The treasurer of School B (TR2) opined:

*The schools needs money to maintain its sports grounds, have laboratories with apparatus to do experiments and the necessary equipment to run a modern school and offer online education. Our school should now offer subjects like Robotics and Coding since the child of the 21st century is interested in information technology. They love computers and cell phones and are practically glued to the internet daily. Learners cannot depend on textbooks and moreover on theory only. It is outdated. Learners must be able to use tablets, and teachers should use interactive whiteboards. This depends on the necessary funds. Therefore, the school should fundraise to acquire the much-needed resources, since the allocation was clearly not enough.*

Since the SMT of schools were responsible to determine which physical resources are needed in their respective departments, it was reasonable to state that SMTs had to be involved in financial management and decision-making (cf. par. 2.5.8).

The annual budget should have an impact on educational objectives (cf. par. 2.6.2.3).

The chairperson of School A explained:

*We manage our finances effectively to eliminate excess spending. We set milestones and implement ongoing evaluation of our spending patterns.*

The principal of School A PR1 stated:

*We link our spending to planning as contained in the school improvement plan and its nine focus areas.*

The treasurer, TR1 added:

*The finance committee has adequate financial management skills and to link the budget to school development and improvement processes.*

The principals of both schools agreed that Learner Achievement, Quality of Teaching and Teacher Development and Curriculum provisioning and Resources took the lion share of the budget. In this regard, the principal from School A, (PR1) explained:

*This is core business in terms of quality education at all schools.*

The principal of School B agreed and said:

*The budget should match learning outcomes achieved.*

#### *4.5.2.2 Sub-theme 2.2: School financial management*

Both schools stated in their interviews that they executed their financial management responsibilities as guided by sections 21, 36, 38, 42 and 43 of the SA Schools Act (RSA, 1996b). The Principal from School A (PR1) stated:

*We manage our school funds; we buy textbooks and stationery packs for all learners, send our books for auditing and we have an internal auditor who guides us through our spending patterns from month to month.*

The principal of School B (PR2) said:

*We purchased textbooks for the FET phase and made study packs for the grade 8 and 9 learners. The books were audited but in terms of budgeting down due to low collection rates, we should reconsider the need for an internal auditor as it is a costly exercise which the school can no longer afford.*

Both schools collected school fees from parents as per Section 39 of SASA (RSA, 1996b). The treasurer of School A (TR1) stated:

*We ensure that the monies collected, and funds raised is recorded, receipted, and banked and we make sure that the financial records are safely kept.*

The chairperson of School A (CH1) agreed and said:

*As a school, we determine the fees to be charged and collected as resolved and adopted by most parents who attend the Annual General Meeting per legislation. We submit minutes, attendance registers, and resolutions taken at the meeting to the district for compliance.*



The bursar of School B (B2) stated:

*The budget, drafted by the SMT, was not adopted properly due to strife amongst members of the SGB, but we are a fee-paying school and had to run an AGM to set school fees for 2021.*

The treasurer agreed by saying:

*I had to revisit expenditure to date against the income received to draft a more realistic budget when I was elected in June 2021. We will be more prepared for 2022, as we shall be revisiting our achievements and shortcomings of 2021 to come up with a consolidated plan for 2022.*

From the above responses, it could be deduced that a financial budget was a requirement of Section 38 of SASA (RSA, 1996b) as per the prescriptions determined by the member of the Executive Council, as outlined in the Provincial Gazette. Stakeholders had to be involved in the drawing of a budget, because if disregarded, they might end up not supporting the budget (cf. par. 2.3.1). Budget review was a reflective process and attainments and failures had to be reviewed and corrective measures had to be proposed (cf. par. 2.3.1).

The SGB was compelled in terms of Section 36 of SASA (RSA, 1996b) to make all reasonable measures to augment the allocation provided by the PED. In this regard the finance committee (FinCom) combined the allocation, school fees collected, and fundraising activities to support school academic priorities and professional academic priorities (cf. par. 2.3.1).

School A submitted a response through the principal (PR1) who had this to say:

*We raise funds through fee collection, but we also host an annual fête, which raises a substantial amount. It helps to offset fees lost through parents who default on payment.*

The chairperson of School B (CH 2) explained:

*School fundraising is much easier because of the school's prime location. The school raise funds through the erection of electronic billboards rented out at a monthly rental fee. The school is constantly approached by tenants who wish to use the sports facilities.*

In this regard the principal, (PR2) added:

*We are keen on working with large soccer clubs who in turn assist with the upkeep of the facilities.*

The treasurer (TR2), in agreement with CH2's commented regarding the school's prime location, and said:

*We are, however, held back by our Grade 12 results which has been poor as reflected in the 5-year comparative analysis. Poor results do not endear companies.*

The principal corroborated and said:

*A school should be managed like a business, equal to the amount of capital spent. We should align our objectives to financial planning, as too many learners who repeat cost the Department as well as the school dearly. The school should really be business orientated and produce learners who are competitive with the best.*

Principal 2 (PR2) explanation as a lived experience, suggest that traditional notions of leadership require modification (Bush, 2006:17). The principal of School A (PR1) expressed a similar sentiment, stating:

*Our school is doing very well and even fares better than high fee-paying schools. Our motto is brought to fruition, as we obtain brilliant results as contained in the annual NSC results.*

Both schools' control and monitor finances as set in the budget. School B had not been very successful in setting a proper budget for 2021, but still controls and monitors spending carefully. Controlling of funds was necessary to safeguard the school against fruitless and unauthorised expenditure. Monitoring and control measures were contended upon by Dibete (2015:77). He stated that it involved following the budget accordingly. It emerged clearly from the responses made by the chairperson (CH1) and treasurer (TR1) that monitoring was the task of finance committees to monitor our spending pattern. TR1 revealed:

*We spend carefully, as our internal auditor (accountant) cautions us when spending is out of hand.*

He explained further:

*Our monitoring and control take place mostly to check how much we have spent and whether our expenditure corresponds with the invoices.*

#### 4.5.2.3 Sub-theme 2.3: Conducting the internal audit

Internal auditing was an important exercise for both schools and was performed by finance committees. PR2 explained:

*We have an internal auditor or accountant who performs a monthly management of accounts. The fee is costly though” explains principal 2 (School B).*

B2 from School B disagreed and said:

*The accountant prepares monthly management of accounts and puts checks and balances in place. He also evaluates work done by the bursar: in my opinion the accountant is necessary to keep the school informed about potential pitfalls.*

The bursar of School A (B1) agreed and stated:

*We have an accountant who completes our monthly management of accounts. The exercise is very useful as the accountant keeps us on our toes.*

Internal financial audits had to be conducted to check on financial figures and prepare financial reports. Internal audits, thus, referred to policies, systems and procedures that safeguarded school resources by creating reliable financial reporting systems and promoting compliance with legislation (cf. par. 2.5.7).

##### 4.5.2.3.1 External audit

It was a legal requirement for the SGB to appoint an auditor to audit the school's financial records and statements, as referred to in Section 43 subsection 1 of SASA (RSA, 1996b) (cf. par. 2.5.7).

School A's bursar (B1) had this to say:

*We have our books audited annually and follow Department Regulations. We submit a fully audited financial statement to the Department annually.*

PR2 of School B, in agreement with B1 from School A, explained further:

*Financial records should be submitted for external auditing yearly. The audited financial statement should be submitted to the District Office on or before 30 June annually.*

The chairperson of School A (CH1) expressed concern regarding the practice of submitting financial statements annually. He lamented:

*In my view, regular checks on financial management would improve management of finances by school governing bodies.*

The statement made by CH1 was corroborated by Doussy and Doussy (2014:34), lamenting the lack of feedback from the education departments to schools. It can thus be questioned if assets are properly protected.

#### *4.5.2.4 Sub-theme 2.4: Collaboration between SGBs and SMTs in managing school finances*

Participating in collaborative financial management approaches allowed for financial management to happen at committee level, therefore participative approaches allowed for effective management. Ntsele (2014) avers that the effects of collaboration between the SGB and SMT could be enhanced by communicating regularly. In this regard, modern technology such as virtual meetings on platforms like ZOOM, MS Teams, and other social media platforms could be used for effective communication (cf. par. 2.5.8).

Both principals agreed that communication and clear responsibilities played a big role in enhancing collaboration. In this regard, the principal of School A (PR1) stated:

*We plan our meetings well in advance and allow the SGB to give input in person or even by phone or text messages. Our FinCom works well as everybody knows their responsibility and is committed to their tasks.*

The principal of School B (PR2) confirmed the views of PR1, and stated:

*Communication is key, as it can only benefit the managing of school finances.*

The SMT of each school was responsible for selecting, procuring, and managing learning and teaching support materials and determine physical resources needed in

their departments. These functions are closely aligned to school's finances (cf. par. 2.5.8).

Knight's model explored the relationship between resource inputs (financial resources) and the outputs which emerged from skills and knowledge acquired by the students. The outputs are sold by the school to the community as a service that had benefits for individual learners (cf. par. 2.3).

### **4.5.3 Theme 3: The impact of Covid-19**

The Covid-19 pandemic placed a severe strain on fee collection in fee paying schools (cf. par. 2.6.5). The loss of income was brought about by parents who could no longer afford payments due to job losses and a reduction in work hours, because of closure of non-essential businesses. Parents were encouraged to continue with paying school fees wherever possible, but many just ignored the call and a small percentage stepped forward to request a reduced fee, or requested a total exemption from paying. The concomitant financial strain that ensued caused strain, which required creative thinking on the side of SGBs. Schools had to budget down to survive the financial year.

#### *4.5.3.1 Sub-theme 3.1: Impact on the budget*

In terms of Section 40 of SASA, parents of learners in public schools were liable for school fees, but could be exempted (RSA,1996b) if they were unable to pay. CH1 explained the situation as follows:

*Because learners did not come to school on a full-time basis, parents took advantage of the situation.*

Our collection rate dropped to 68%. PR2 agreed and stated:

*It was a case of no school, no need to pay, and the collection rate at our school dropped to below 30%.*

CH2 reminded the team that:

*We should bear in mind that many parents lost their jobs though, as many work in the informal sector (like taxi drivers, waiters in restaurants).*

B2 agreed, stating:

*A small number of parents who were unemployed, or who took salary cuts requested exemptions and this put our budget under pressure.*

The major budgetary adjustments that ensued because of lower collection rates required consultation with the entire parent body. Involvement of the parent body in decision-making was likely to enhance trustworthiness of parents towards the school (cf. par. 2.6.1).

#### *4.5.3.2 Sub-theme 3.2: Reprioritizing the budget*

The strained fee collections had a rippling effect on many schools' budgets, as parents applied for additional reduced fees or total exemption from payment. Schools had to budget down and reprioritise spending for core business of teaching and learning (cf. par. 2.6.5.1).

The bursar of School B (B2) agreed with the above statement and stated the following:

*We had to collapse our budget completely and cater for the absolute essential line items like services and salaries.*

PR1 from School A could corroborate this statement and said:

*The devastating impact on the school coffers became a glaring fact. Our SGB had to come up with solid plans to balance the books. More and more parents requested reduced payments, or simply did not pay anymore. The impact of reduced fees required skilful work to retain the services of teachers, purchase sanitising liquids, install handwashing facilities and put-up signage to adhere to health protocols. Schools spent vast amounts of money to get the school ready as different grades returned to school gradually.*

The treasurer from School B (TR2) explained,

*I believe that the school has a high rate of applications for exemption, but my experience as treasurer since June 2021, made me aware of just how high the rate was as about 180 more exemptions was granted. We only declined 10 applications. The increased responsibility of having to ensure constant monitoring and controlling the budget, was highly important (cf. par. 2.6.5.2).*

Regarding spending on Personal Protective Equipment (PPE), the bursar from School A (B1) had the following to say:

*I could not believe how much money we had to spend in preparation for the return of learners to school. We never budgeted for a pandemic, but it is a good thing that we saved money for a rainy day.*

The Department issued sanitisers and cleaning material, but this was done slowly, and schools had to purchase their own cleaning material to prepare the school for reopening (cf. par. 2.6.5).

#### 4.5.3.3 Sub-theme 3.4: Covid-19 expenses

##### 4.5.3.3.1 Salary payments

Schools were urged to retain the services of teachers at all cost and to reassure staff of their positions, as good educators were the greatest asset in education. A new budget had to be drafted and funds had to be moved as spending was adjusted (cf. par. 2.6.5.2).

The bursar from School B (B2) had the following to say,

*We applied for the TERS, (Temporary Employer/Employee Relief Scheme) and managed to get 30–35% of each SGB paid employee's salary for the months of April and May 2020 (cf. par. 2.6.5.2).*

School A did not apply for the TERS payment, and the Treasurer (TR1) explained the school's strategy as follows:

*We transferred three large amounts from the school's Money Market-Linked Account specifically to pay salaries. Asking teachers to consider a salary cut was not an option for our school as teachers are our greatest resources. Instead, we involved teachers in executing the protocols to screen and sanitise learners upon entrance to the school, instead of hiring screeners. The Department employed Youth brigades from September 2020 only (cf. par. 2.6.5.2).*

The Gauteng Department of Education (PED) announced in October/November 2020 that schools could apply for funding to assist with salary payment for SGB employed staff. In this regard, School A's principal (PR1) stated the following:

*We made use of the offer provided by the Department to aid with the salary payment of SGB employed staff and it was a welcome relief.*

The bursar at School B (B2) agreed with PR1, and had this to say,

*We received an amount of R460 000,00 to assist the school with salary payments, and we received an amount of R270,000 for assistance with the services account. The costs of hiring additional staff are all factors that demand of the SGB to put in more effort in finance management (cf. par. 2.3).*

#### 4.5.3.3.2 Physical resources

Physical resources included learner/teacher support material, municipal services, as well as equipment and the maintenance of the physical infrastructure (cf. par. 2.3). The maintenance and improvement of school property, buildings, and grounds required a definite plan and must be listed in the School Development Plan and catered for in the annual budget (cf. par. 2.3).

At School A, the principal (PR1) lamented the impact of low fee collection on maintenance projects,

*Maintenance was severely compromised as health and safety was prioritised.*

The chairperson (CH1) agreed, stating,

*We had to suspend all CAPEX Projects planned for 2020. A change in the scale of financial resources has an immediate effect on the rest of the system, as problematic financial resources compound the internal environment (cf. par. 2.3.1).*

The classification of schools through SASA as Section 21 schools allowed for the funding allocation to be paid directly into the school account (cf. par. 2.5.7). The school must carry out procurement of relevant learner teacher support materials (LTSM) and was guided by policy on how to spend the money. The bursar at School B (B2) said:

*We worked within the boundaries of the allocation as it is ringfenced and ensured that sufficient textbooks were bought for learners in the FET phase (Grades 10-12).*



The principal (PR2) agreed and added the following:

*The procurement of textbooks in Grades 8 and 9 was delayed, and we printed study packs to assist learners in those grades during lockdown learning. The cost of printing sky-rocketed.*

The Covid-19 pandemic caused an unprecedented crisis in education when face to face classroom teaching was suspended (cf. par. 2.6.5.2.2). However, the pandemic offered initiatives by forcing education leadership to leap to digital platforms with or without technology (cf. par. 2.6.5.2.2). Despite the sharp financial constraints faced by schools, principals and circuit management teams had to be at the forefront of encouraging distance learning modalities through various platforms (cf. par. 2.6.5.2.2).

In this regard, the bursar at School B (B2) had the following to say:

*Our school has long been using electronic devices and wished to shift to online classes. But since the tablets are broken and insufficient, we had to abandon the idea.*

The treasurer (TR2) agreed with B2 and added:

*The number of exemptions granted, and defaulting on school-fee payment, prohibits us from pursuing online teaching and learning, as we simply cannot afford to foot the bill and thus abandoned the idea completely,*

The suggestion by experts to migrate to online platforms to combat massive learning losses was hampered by various factors and real-time lessons on virtual platforms became an additional expense, which was not affordable for schools with declining fee collection (cf. par. 2.6.5.2).

#### *4.5.3.4 Sub-theme 3.5: Balancing the budget*

The reduced fee collection highlighted the challenges for fee-paying schools and how it impacted the delivery of quality education (cf. par. 2.7). The need to renew strategies that hinged on foresight, readiness, and preparedness to develop competencies and skills to balance the budget was highly necessary. School fees generated a large chunk of fee-paying schools' budget, and the following sentiments were expressed from participants in School A, the chairperson made this input:

*We worked closely with the school accountant who gives us monthly reports on income and expenditure. He guided us to adopt a priority list and hold back on any CAPEX expenditure.*

The treasurer at School B (TR2) agreed with CH1:

*We collapsed our budgets to concentrate on salary payments and suspended maintenance projects, and channelled funds to the services bill and salary payments.*

The bursar from School B (B2) made a statement about engaging a debt collector to assist with recouping school-fee payments from parents who defaulted from paying without applying for an exemption. This statement was supported by the following quotation from the principal at School B:

*The long-term implications of parents who are unwilling to pay fees or apply for an exemption has dire consequences for the school. Really, I foresee major problems as they the parents spend money on various items and owe the school vast amounts of money. It has become highly necessary to pursue defaulters by engaging debt collectors.*

It emerged from the participants from School A and School B that they were unsure when responding on the compensation for exemptions granted. The principal from School A pointed out:

*I am unsure about how we are compensated for exemptions granted. In my opinion, I think that there is a pool of money available where compensations are granted from.*

In this regard the principal in School B said the following:

*We at least need to be compensated at the rate at which no-fee paying schools are funded.*

The treasurer from School A (TR1) agreed with the treasurer from School B (TR2), expressing the opinion that the amount given was not worth the effort that went into the application. (B2) disagreed:

*Every cent helps and in 2020 we received a much larger amount than in previous years. We received R95 000, which was a welcome change from the amount of R20 000 received in previous years.*

The chairperson from School B (CH2) expressed the following:

*Fee-paying schools needed that assistance from the Solidarity Fund, and whilst the small amount of money provided was welcomed, it was by far not enough (cf. par. 2.6.6.).*

The Covid-19 pandemic highlighted the need for school leadership to respond to the crisis. SGBs had to prioritise spending and find innovative ways to overcome the pressure from the budget. The pandemic further required leadership in the following aspects:

- To facilitate distance learning.
- To collaborate with network providers, facilitating public-private partnerships.
- Prioritise psychosocial and technical support for teachers and learners.

School budgets remained under pressure, and there was a call for greater collaboration between the education department, schools, and the community (cf. par. 2.6.6).

#### **4.6.4 Theme 4: Management approaches and strategies to improve financial management during the Covid-19 pandemic**

The hard work of any SGB in managing school finances could not be undermined. Controlling school funds safeguarded and forbade fruitless and unauthorised expenditure. The management approaches included budgeting, checking finance documents of how money was spent and linking the budget to the education objectives, and financial policy of the school (cf. par. 2.3.7).

It emerged from the responses by the participants that monitoring, and control of finances were the responsibility of the finance committees. The bursar at School A (B1) revealed:

*We use our vision and mission statement to guide us. Finance meetings are a standard feature on our year plan.*

PR1, in agreement with B1, contended:

*We have monthly finance committee meetings, and the commitment of members is commended.*

School B, on the other hand, had not monitored regularly since 2020, due to a change in management and strife amongst SGB members. The new SGB was only elected in June 2021 and the treasurer (TR2) explained:

*I had to revisit the budget and put measures in place to control expenditure to align our budget to educational outcomes.*

#### 4.6.4.1 Sub-theme 4.1: Conducting internal auditing (accountant)

Internal financial audits are conducted by the finance committee to check on the finance figures in their accounts and report to the SGB. Internal auditing has the objective to ensure compliance with legality, transparency, efficiency, and management economy (cf. par. 2.3.2).

Both schools indicated that they used an internal auditor or an accountant to do monthly management of accounts. The bursar at School A(B1) indicated:

*I prepare the income and expenditure statement monthly and work closely with the accountant. I use it to prepare a monthly management of accounts statement.*

School B had the following to say through the principal (PR2):

*We have an internal auditor (accountant) who does management of accounts. The fee is costly and as we are looking at curbing expenses, it might be necessary to reconsider the services, since we already paying two finance officers.*

The bursar of School B (B2) was of a different view regarding the work of the accountant. She said:

*He prepares monthly management of accounts and puts checks and balances in place, as well as evaluate the work of the bursar. In my opinion the internal auditor or accountant is necessary to keep the school informed about potential pitfalls.*

School A's participants concurred with the need for an internal auditor. The chairperson (CH1) added:

*The appointment of an internal auditor or an accountant is mandatory. We follow departmental guidelines.*

Although both schools currently make use of the services of an internal auditor or accountant, one school's principal was not convinced about the necessity to have one. PR2 stated:

*It is an unnecessary expense since we already pay two people.*

#### 4.6.4.2 Sub-theme 4.2: External auditors

The external audit was conducted by individuals from outside the school system and could be government auditors or private firms of auditors contracted by the school. The auditor had to be appointed in terms of the *Auditors Act* 80 of 1991 and in the Gauteng Provincial government it was recommended that the auditor is registered with the Independent Regulatory Board for Auditors (IRBA). The financial records and financial statements of the school was referred to in subsections 42 and 43 of the *Schools Act* (RSA, 1996b) and Section 38(1), which stated that external monitoring and control of school finances should take place by the end of January of the next year (cf. par. 2.5.7).

Both schools indicated that they submitted their finance books to an external auditor. CH1 said:

*Submission of our books to an external auditor is a requirement by the Department.*

School B's bursar (B2) indicated:

*The appointment of an external auditor is mandatory.*

School A, in agreement with B2, made a submission through its treasurer (TR1):

*We submit our books for auditing between January and February.*

Both schools indicated that they submitted their audited financial to the district office for compliance purposes statements annually before 30 June.

CH1 said:

*The Department needs to receive our audited financial statements: they need to know how we manage the allocation and school fees.*

#### 4.6.4.3 Sub-theme 4.3: Financial policy

It was found that both schools have finance policies. The policies explained the role of the SGB finance committee (FinCom), financial planning and how financial irregularities should be addressed (Myende et al., 2018). Although both schools have

policies, there was a need to review the policies and bring it in line with Gauteng Department of Education (Circular 2 of 2021a). School A adopted their finance policy in 2013 and reviewed the policy annually. The policy as outlined in the document analysis was a legitimate working document and was used as a basis for all decisions taken.

My question to CH1 was as follows:

Does the school have a finance policy and why is it important?

Ch1 answered:

*The financial task given to the SGB requires adequate financial skills as well as an understanding of prescriptions outlined in SASA to exercise effective financial decision-making.*

The bursar (B2) of School B agreed and said:

*I agree, financial policy is imperative to put processes in place, avoid corruption and wasteful expenditure.*

School B's treasurer (TR2) explained:

*Our finance policy needs to be reviewed. We shall do so shortly to put rules and procedures in place to comply with regulations.*

#### 4.6.4.4 Evaluating the impact of the budget on educational outcomes

For schools to improve learner performance and attain desired education outcome, the SGB is required to prepare effective budgets (cf. par. 2.3.1).

The principal of School A (PR1) said:

*My role is to constantly remind everyone that the budget should be utilised to do justice to three of the nine focus areas, namely Curriculum Provisioning and Resources, Learner Achievement and Teacher Development and deployment.*

CH1 indicated:

*FinCom does a thorough analysis as it plans for the AGM to assess spending on each line item. We ideally look at income and expenditure monthly to compare the impact that the budget makes.*

Principal PR1 explained excitedly:

*Our school is focused on good results, therefore the lion share of the budget is utilised towards our educational goals.*

In the question:

How and when does the school evaluate the impact of the annual budget to assess the impact of the budget on educational objectives?

CH1 explained:

*It was necessary to evaluate whether our goals in decision-making have been reached, and therefore we evaluate the impact of the budget on educational goals reached after we receive the Grade 12 results.*

B2 indicated:

*The school uses results to evaluate the impact of the budget on educational goals. In that regard the SMT and SGB worked closely together to evaluate the impact of the budget.*

The principal (PR2) and treasurer (TR2) of School B agreed, saying:

*The need to evaluate the impact of the budget on educational outcomes was necessary. The school has not performed very well in the Grade 12 results over the past five years, and there is a need to correct the situation as poor results do not assist in obtaining sponsorships (cf. par. 2.5.7).*

#### *4.6.4.5 Collaboration between the SMT and SGB in financial management*

Collaboration and joint responsibility between the SGB and SMT were vital for effective financial management (cf. par. 2.5.8). The SMT and SGB should communicate regularly and must use modern technology and social media platforms to enrich communication. Clear responsibilities play an important role in enhancing collaboration.

In this regard PR1 stated:

*We plan our meetings well in advance, and allow FinCom members to make input in person, or telephonically. Our FinCom works well, as everybody knows their responsibility, and is committed to the task at hand.*

PR2 confirmed the view of PR1:

*Communication is very important and can only benefit the managing of finances.*

This aspect of collaboration must take place at committee level, but effective management lied in participative practices. Since the SMT was responsible for conducting the needs analysis for physical resources, procures it and manage resources it was reasonable to involve them in financial management (cf. par. 2.5.8).

School A had an established finance committee but does not indicate the role of SMT members clearly. School B indicated that each Head of Departmental gave input in the budget by providing a wish list.

#### **4.7 DOCUMENT ANALYSIS**

Triad (2016), explained that documents provide additional data and background information to give meaning to the research topic investigated. Document analysis for this study represented analysis of public documents in the form of text (cf. par. 3.5.2). The documents analysed for this study included financial management practices used by SGBs of two fee-paying secondary schools in the Gauteng Province. The researcher wished to determine from the documents the information that the authors of the documents wanted to communicate, as well as the information that could be learnt from the documents. Triangulation was used as a means of combining the focus group interview with findings from the document analysis, and literature to corroborate data collected and, thus reduce the impact of potential bias (cf. par. 3.5.2).

##### **4.7.1 Finance documents from schools**

The documents requested for analysis included finance policies, Section 21 Resource Allocation documents, school budgets and audited financial statements.

###### *4.7.1.1 Finance Policies*

Dibete (2015:115) contends that the SGB of each school had a responsibility to establish a finance subcommittee. Each FinCom (Finance committee) needed to draw up a finance policy that would guide the management of finances in the school. The finance committee ensured that the finance policy was monitored and implemented



for proper utilisation of school finances. According to the Gauteng Department of Education's Circular 2 of 2021a, the SGB's responsibility in relation to a school's financial policy included that the SGB must update the school's finance policy to act in the best interests of the school and promote a high degree of responsibility and accountability (Gauteng dept. of Education, Circular 2 of 2021a, par. 3: p. 7).

An answer from the chairperson of School A (CH1) on finance policy reflected his sentiments:

*Yes, we have a finance policy, as the financial task requires adequate financial skills as well as an understanding of prescriptions outlined in SASA to exercise effective financial decision-making (cf. par. 4.6.4.3).*

The legislative frameworks that were used to formulate the finance policies for School A and B were the *South African Schools Act* (1996b) and the National Norms and Standard for School Funding (NNSSF) as well as the public Finance Management Act (PFMA). Both schools used the Constitution of South Africa (Act 108 of 1996a).

The finance policy was adopted in 2013 for School A and had been in use since then. It was reviewed in the 2015–2018 cycle as well as the 2018–2021 cycle. Both policies were signed by the legitimate stakeholders as a legitimate document. The following quote was submitted by School B (B2) to support the finding:

*A finance policy is imperative to put processes in place and avoid corruption and wasteful expenditure, and the policy is guided by legislation in the SA Schools Act (cf. par. 4.6.4.3).*

Both schools were in the process of reviewing the finance policy in line with Circular 2 of 2021 issued by the Gauteng Department of Education (2021a). For now, both schools used the 'old document' as the finance policy was in the process of reviewal for 2021. The treasurer of School B (TR2) expressed the following sentiment:

*Our finance policy needs to be reviewed. We shall do so shortly, to put rules and procedures in place to comply with regulations (cf. par. 4.6.4.3).*

The policies have separated the responsibilities of members in terms of their key role and responsibilities, to ensure that finances are effectively monitored and controlled. The places reflected the names of the three signatories to sign cheques for petty cash purposes. Both schools made use of Electronic Funds Transfers (EFTs) since the

decision by banks to discontinue the use of cheques. Both schools used Debit Cards for petty cash payments, and EFTs for amounts more than R3 000,00 (three thousand Rands). Both schools used a system of internal controls which included the following:

- Authorisation of payments.
- Delegation to persons that are registered as users of banking channels.
- Security: users maintain the highest level of security and ensure that they protect the devices and login credentials.

In terms of separation of duties, beneficiaries were created prior to processing payments. The process was as follow:

The administrator (school finance officer) loaded payments, attached supporting documents, and requested physical signatures from two authorisers: the principal, treasurer, and chairperson.

- The administrators then loaded a batch of payments on to the system once requisitions were approved.
- The administrators printed out a batch of payment summary sheets and submitted the pack to the first and second approver for release
- The administrators checked accuracy regarding payment details (vendor name and banking details). Each authoriser followed his/her own checks and checked the batch summary against requisitions for accuracy of capturing, signing against each item as proof of check.
- Both schools allowed for authorisers to receive in-contact text as proof of payments. Both schools' finance policies stated that: parents pay fees and those parents who are unable to pay were exempted upon request. The policies made provision for collection, issuing of receipts, recording school monies paid into the school account, and the finance officer (bursar's) responsibilities. The finance policies of each school stated that it was the responsibility of the finance officer (bursar) and the principal to deposit money that was paid directly to the school.

In this regard the treasurer of School A (TR1) said the following:

*It is our duty to ensure that moneys received are receipted and banked regularly (cf. par. 4.2.2).*

Both schools outlined in their policies that the Section 21 allocation must be used for purposes per the requirements of the Department. In this regard, CH1 of School A said:

*There are binding rules that means that the allocation has to be used as prescribed: thus 12% for maintenance, 38% for services and 50% for Learner Teacher Support Material (LTSM). Schools are compelled to work within the boundaries of the allocation and ensure that allocation is spent (cf. par. 4.5.2.2).*

The finance policies of School A stated that the budget was prepared by a person duly authorised, who in turn presented the draft to the SGB for interrogation and adoption. At School B, each departmental head gave input in the budget by providing a wish list. Besides setting fees, both School A and B set fees to supplement the allocation provided by the PED. In this regard, B2 from School B said:

*We had a budget which was drafted by the SMT, however due to an inactive FinCom in 2020, the budget was not adopted properly by the SGB (cf. par. 4.5.2.2).*

The treasurer (T2) agreed and added:

*As newly elected treasurer, I had to revisit expenditure to date against income received to come up with a more realistic budget.*

SGBs are required through Section 36 of SASA (RSA, 1996b) to take all reasonable measures to raise funds in addition to the allocation granted. In this regard, School B raised funds through specific tenants that rent premises to erect electronic media boards on the premises, and sports clubs hired the school's facilities. School A normally raised additional funds through fun days, games days and tournaments, which are normal school fundraising initiatives. The extended lockdown and alert levels put in place by the Corona Virus Command Council prohibited the use of school facilities by external parties, and no school could host fundraising activities with stakeholders. The bursar of School B (B2) explained how compensation by the PED for exemptions granted in 2020 assisted the school. She had the following to say:

*In 2020 we received a much larger amount than in previous years. We received an amount of R95 000, which was a welcome change from the R20 000 received in previous years (cf. par. 4.5.3.4).*

The finance policy intended to address financial misappropriation by members and a reasonable procedurally fair administrative action was outlined, referred to as due process in Section 8 subsection 5 and Section 9 subsection 1 of SASA (RSA, 1996b). A procedurally fair hearing implied that both parties had a chance to present their own case before an objective and impartial person. The *School's Act* (RSA, 1996b) stipulated that every school is a juristic person with legal capacity to perform its function in terms of this act: which meant that the school could sue or be sued by the other juristic person.

#### *4.7.1.2 Resource allocation*

The requirements of the Gauteng Department of Education, Section 34, and subsection 2 of the *School's Act* (RSA, 1996b) stated that the PED must provide sufficient information regarding the funding that the state would provide to enable the schools to prepare their budget for the next financial year. Information about funding for all schools involved in this study was dispatched twice during the financial year – as an Indicative Resource Allocation, and then as Final Resource Allocation. The allocation documents revealed a budget as per the quintiles under which they were categorised. School A and B are categorised as Quintile 4 schools, but the differences in their allocation were brought about by the number of learners enrolled in each school. School B received a smaller financial allocation because of fewer learners enrolled. The following sentiment expressed by School A's principal (PR1) confirmed the above finding:

*Schools are graded into quintiles and receives funding from the state based on the number of learners enrolled at the school.*

The treasurer (TR1) confirmed the statement by adding:

*Our school is ranked as a Quintile 4 fee-paying school.*

PR2 from School B agreed by saying:

*Schools are graded into quintiles based on the area it is situated in. The Department avails funds proportional to the number of learners in the school (cf. 4.1).*

#### 4.7.1.3 School budgets

The governing body, especially the finance subcommittee, conformed with and worked as per the specifications in legislation regarding budgetary control and expenditure (Van Rooyen et al., 2013:68). The training module issued by the Gauteng Provincial government in the *Financial Management Training Module* on 11 September (2021b) described the budgeting process at schools as part of the process running the school and was therefore a direct responsibility of the SGB. A school budget was therefore a precise processing of the education programme in monetary terms. Both schools availed a budget to the researcher, although School B's budget for 2021 had not been rectified. The bursar from School B corroborated the statement in averring:

*The budget drafted by the SMT was not adopted properly due to strife amongst members of the SGB (cf. par. 4.5.2.2).*

School A could provide minutes of the Annual General Meeting where the SGB engaged parents in the budgeting process in November 2020. The chairperson (CH1) of School A confirmed the statement as follows:

*As a school, we determine the fees to be charged and collected per legislation. as resolved and adopted by most parents who attends the Annual General Meeting (cf. par. 4.5.2.2).*

Based on the date stamp appended on each budget it was revealed that the budget was drawn up as per the requirements of legislation. Both schools' quintiles were reflected in the budget.

Both schools reflected that they were raising funds using fee payments and different strategies. The chairperson of School B reiterated:

*Fundraising is easy because of the school's prime location. We raise funds through the erection of electronic billboards rented out at a monthly fee and our sports facilities are also utilised by large soccer clubs who assist with the upkeep of facilities.*

School A's main source of income is raised through school fee collection. The principal (PR1) explained:

*We also raise funds by hosting fetes and sports tournaments, which are normal fundraising activities held annually (cf. par. 4.5.2.2).*

Money allocated to the schools followed a strict breakdown in terms of the allocation in line items such as LTSM, maintenance, and municipal services. Capital structures are handled centrally by the department. The school paid for telephones, consumables, toiletries, etc., and both schools reflected that any deviation from these allocated functions must be approved in writing by the District Director. Minutes of the budget meeting with parents of School A were attached to school budgets to serve as proof that parents were invited to interrogate, vote, and adopt the budget. CH1 submitted a response and stated:

*As a school, we determine fees to be charged and collected as resolved and adopted by most parents who attend the Annual General Meeting per legislation. We submit minutes, attendance registers and resolutions taken at the meeting to the district for compliance (cf. par. 4.5.2.2).*

School B indicated through the bursar (B2):

*The budget was not adopted properly due to strife between governors.*

#### *4.7.1.4 Submission of audited financial statements*

The audit reports of School A and School B released by the auditors reflected that their books were reviewed and audited. The statement was confirmed by B1, who stated:

*We have our books audited annually and follow Department Regulations and submit a fully audited statement to the Department annually.*

PR2 agreed and added,

*Financial statements should be submitted to the district office on or before 30 June annually (cf. par. 4.5.2.3).*

School A and B used independent consulting auditor's firms. Both auditing firms were IRBA registered as per Section 43(1) of SASA (RSA, 1996b) and the *Auditing*

*Profession Act* (RSA, 2005), therefore the firm was registered with the Independent Regulatory Board for Auditors (IRBA) RA, CA (SA) (cf. par. 2.5.7).

Both schools audited financial statements reflected two years' information and contained an audit opinion as unqualified. This implied that the auditors found that everything tested was in order. The schools, thus, managed their finances as per the requirements of financial legislation and policy frameworks (cf. par. 2.5.7). Unqualified financial reports suggested that both schools received clean audits, which meant that the schools spent funds and kept appropriate records as required by the PFMA (cf. par. 2.5.7).

#### **4.8 CONCLUSION**

Chapter 4 presented, explained, and analysed data collected through focus group interviews with participants and document analysis. A detailed description and analysis were presented of participants, as well as a document analysis in a quest to find an in-depth understanding of the research question. Based on the findings revealed from data collected, this chapter outlined recommendations for the Gauteng Department of Education and Department of Basic Education Districts in the Johannesburg Cluster and other districts within the Gauteng Province Circuit managers, school principals and School Governing Bodies. Chapter 5 summarised and reported the discussion of the findings from the research sub-questions on the implication of how SGB's implemented the NSSF policy in fee-paying public secondary schools of the Johannesburg East district. Recommendations were made on the sub-aims of the study. Suggestions for further study, contributions and limitations of the study, and concluding remarks were also unpacked in Chapter 5.

## **CHAPTER 5: SUMMARY, FINDINGS AND RECOMMENDATIONS**

### **5.1 INTRODUCTION**

In the previous chapter, the content analysis and identified categories were discussed. This chapter presented a summary of the most important aspects of the dissertation. A summary of the main research findings and limitations were discussed. The findings were discussed in line with the four sub-aims of the study, which were the following:

- Defined the meaning of equity in education.
- Explained how funding was managed by SGBs of fee-paying schools through the NNSSF policy.
- Explored factors that prevented SGBs from implementing the NNSSF policy in fee-paying public secondary schools.
- Offered recommendations on which financial management strategies could be implemented to manage the implementation of the NNSSF policy more effectively in fee-paying public secondary schools.

Recommendations were formulated resulting from the literature as well as the empirical investigation and the chapter was concluded with suggestions for further research.

### **5.2 SUMMARY OF THE STUDY**

The purpose of this section was to provide a summary of the most important aspects of the different chapters of this research. Chapter 1 sets out the introduction and background to the study (cf. par. 1.1). This chapter provided context that explains implementing a funding policy on education equity during the Covid-19 pandemic in Gauteng secondary schools. The researcher conducted this study to find recommendations that might serve as financial management strategies on implementing funding policy on education equity in Gauteng secondary schools during the Covid-19 pandemic. This formed the basis of the rationale of the study (cf. par. 1.2), which provided factors that prevent SGBs from exercising financial decision-making during the Covid-19 pandemic in Gauteng secondary schools. From the



information provided by the background of the study, as well as the research problem, the following main research question was phrased (cf. par. 1.3).

### **How is the funding policy on education equity implemented during the Covid-19 pandemic in Gauteng secondary schools?**

The research problem was discussed (cf. par. 1.3) with the aims and objectives (cf. 1.4).

The significance of the study presented an understanding, explanation, and critique of the implementation of a funding policy on education equity during the Covid-19 pandemic in Gauteng secondary schools (cf. par. 1.5). A brief discussion of the research paradigm (cf. par. 1.5.2), research approach (cf. par. 1.5.3), research design (cf. par. 1.5.4), population and sampling (cf. par. 1.5.5), instrumentation and data collection techniques (cf. par. 1.5.6) followed. Furthermore, this chapter discussed the research ethics (cf. par. 1.6), as well as limitations and delimitations of the study (cf. par. 1.7), and finally a definition of key concepts was clarified (cf. par. 1.8). These included Equity (cf. par. 1.8.1), Pandemic (cf. par. 1.8.2), Covid-19 (cf. par. 1.8.3), Financial Management (cf. par. 1.8.4), Accountability (cf. par. 1.8.5) and Public Schools (cf. par. 1.8.6).

Chapter 2 presented an overview of literature on existing and relevant knowledge that explored equity (cf. par. 2.2), the implication of law and policy (cf. par. 2.2.1.1), and funding norms (cf. par. 2.2.1.2). It also explored the theoretical framework for school financial management (cf. par. 2.3.1), which includes Knight's theory and four components, namely physical and human resources, time utilisation and the education process. The study encompassed global trends in school funding (cf. par. 2.4) and further explained the core legislation that impacts financial decision-making. These include quintile ranking (cf. par. 2.5.1), which determines the status of the school, linked to the allocation of funds granted by the state. The resource targeting list (cf. par. 2.5.2) is the list that is tabled annually to determine public spending on schools based on the needs of the poorest.

The following aspects were also discussed to explain factors that influence school funding:

Exemption policy (cf. par. 2.5.3): Criteria set to provide procedure to assist poor parents who cannot pay fees by exempting them from fee payment.

- Compensation of fees (cf. par. 2.5.4): The PED determines an allocation for compensation of fees exempted to fee-paying schools.
- Admission trends (cf. par. 2.5.5): Provincial legislation demarcates feeder areas to accommodate parental preferences to enrol their children at schools of their choice.
- Decentralisation (cf. par. 2.5.6): Rests on the principle of shared decision-making or self-management, which lies at the heart of SASA to make schools self-reliant.
- Section 21 status (cf. par. 2.5.7): The classification of schools by means of SASA, and how schools are granted self-management or self-reliant status.
- Internal and external auditing (cf. par. 2.5.8): Internal auditing relates to summarising the school's monthly income and expenditure.
- External auditing: relates to having the school's financial records audited by individuals outside of the school system and the collaboration between the SMT and SGB in financial management (cf. par. 2.5.10).

Collaboration between the SMT and SGB is vital for effective financial management, which allows the SMT and SGB to communicate regularly about financial issues at school.

Chapter 2 further outlined the impact of Covid-19 on education funding and policy implementation. It gave a global review of the impact of Covid-19 on education funding (cf. par. 2.2) with specific reference to the implications of Covid-19 on fee-paying schools in South Africa (cf. par. 2.2). Parental attitudes to fee-payment (cf. par. 2.2), the impact of Covid-19 on spending patterns on fee-paying schools. Reprioritisation of the budget and strategies employed by SGBs (cf. par. 2.2) were also explored. It was important to observe previous studies done in the field (cf. par. 2.2) (local studies), the impact of Covid-19 globally (cf. par. 2.2) and the impact of Covid-19 locally (cf. par. 2.2).

Chapter 3 provided the research design and methodology of the study. A case study research sign was the preferred roadmap (cf. par. 3.2) and the research paradigm used was the interpretivist paradigm (cf. par. 3.3). A qualitative research approach (cf. par. 3.3) was the pathway to this study, since it allowed the researcher to gain insightful knowledge from the participants in their natural setting. The population for this study included two public secondary schools from the Johannesburg East District of the Gauteng Province (cf. par. 3.4). Purposeful sampling was used to identify two secondary schools with common characteristics, where the researcher relied on her own judgement when choosing the population to participate in the study. Purposive sampling was used, explained, and justified. Instrumentation and data collection techniques (cf. par. 3.5.1), data analysis (cf. par. 3.6), data analysis techniques (cf. par. 3.6.1 to cf. par. 3.6.5), data interpretation and reporting procedures (cf. par. 3.6.6 to cf. par. 3.6.6) were explained. The very important aspect of trustworthiness of the study (cf. par. 3.7), which reflects credibility (cf. par. 3.7.1), transferability (cf. par. 3.7.2), dependability (cf. par. 3.7.3), and confirmability (cf. par. 3.7.4), was considered as strategies for improving trustworthiness to enhance ethical considerations (cf. par. 3.8). This included confidentiality and anonymity (cf. par. 3.8.1), securing data (cf. par. 3.8.1) and honesty and feedback (cf. par. 3.8.2). The limitations of the study were explored (cf. par. 3.9), whereafter a short conclusion of the study was provided.

Chapter 4 presented the findings from the data collected by means of focus group interviews and documents. The chapter firstly outlined biographical details of selected participants (cf. par. 4.2) and the Johannesburg East District as a study setting (cf. par. 4.3). The findings from the data collection processes through four main themes and sub-themes were discussed in detail (cf. par. 4.5), based on the data collected during the focus group interviews. These findings presented key aspects based on the views of the participants pertaining to the funding policy on education equity, during the Covid-19 pandemic. Throughout the discussion of the themes and sub-themes, literature was infused to confirm the empirical findings. The findings from the data collected through the analysis of documents (cf. par. 4.7), which included finance policies (cf. par. 4.7.1), resource allocation (cf. par. 4.7.2), school budgets (cf. par. 4.7.3) and audited financial statements (cf. par. 4.7.4), were discussed and triangulated with excerpts gained from the focus-group interviews. Data interpretation (cf. par. 3.6.1) was explored according to the four sub-aims.

### **5.3 FINDINGS FROM THE STUDY**

The findings that follow are made based on the literature review as well as the analysis of the empirical data collected. The findings of the study will consequently be discussed as per the four sub-aims raised above.

#### **5.3.1 Findings regarding research sub-aim one**

Research sub-aim one was to define the meaning of equity in education whilst implementing the NNSSF policy (cf. par. 1.2.1). From the interview data, it is apparent that equity is a social term, and a fundamental policy requirement, to redress imbalances from the past (cf. par. 4.5.1.1). Participants expressed concerns about the NNSSF policy and the quintile ranking of schools located in middle-class communities serving the needs of learners from poverty-stricken areas. It was found that the economic status of the community where the school is situated in, places the school in a higher quintile rank, which influences the insufficient resource allocation received from the state (cf. par. 4.1.2.5). The inability or unwillingness of parents to pay school fees is a new type of inequality, which means that equity cannot be realised in the public schools (cf. par. 2.5.3).

The inaccurate classification of schools into quintiles has dire consequences for school funding. The wide gap in the allocation between fee-paying and no-fee-paying schools is a challenge, as poor children who attend schools in middle-class communities are not rated amongst the poorest and are forced to pay fees (cf. par. 4.5.1.2).

Participants expressed frustration with the process of exemption (cf. par. 1.2.3). The study found anecdotal evidence that many parents do not apply for exemption due to the time-consuming process (cf. par. 2.5.3). Parents either abandon the process of applying or are found to be unwilling to provide the documents required for the application (cf. par. 4.5.1.3). It was revealed that approximately 25% of parent's default on payments at School A, whilst School B has a rate of 40% of parents seen as "unwilling to pay" (cf. par. 4. 1.2.3).

The process of applying for compensation on exemptions granted was regarded as cumbersome and the finance committees from both schools' realised that the fraction of compensation granted for fees lost was not worth the effort (cf. par. 2.5.4). Knight

(1993:1) refers in the model-secure theoretical framework to four components, including financial resources, which include all the necessary education funds available to be used for the benefit of the learners (cf. par. 2.3).

The system of school choice as regulated in the Amended Regulation for School Admissions in Gauteng Schools of 2019, causes a disjuncture, since many learners from neighbouring townships and informal settlements cannot afford to pay fees (cf. par. 4.1.2.5). Exemptions granted and the low fee collection prohibit the SGB from offering a better quality of education at a school perceived to be better resourced (cf. par. 2.2).

### **5.3.2 Findings regarding sub-aim two**

The findings discussed below emanates from the qualitative data collected during the study (Chapter 4). Research sub-aim two was to determine how school funding is managed by SGBs. The effective financial management of school funds is of the utmost importance for the long-term survival of the school. The capacity and efficiency of SGBs to exercise sound financial decisions are imperative at Section 21 schools, which require the ability to maintain financial records, and provide proper and transparent feedback to stakeholders. The appointment of a skilled internal auditor (accountant) emerged as a necessary requirement to assist the SGB to carry out their responsibilities and provide guidance in budgetary expectations and procurement procedures. They would also assist the school in preparing monthly income and expenditure statements (management of accounts) in preparation for the external audit. This will ensure that the PED receives accurate and timeous financial reports on the use of public funds (cf. par. 2.3.2).

It emerged from the focus group interviews that financial management capacity and human resource capacity were two essential aspects for self-managing schools to survive (cf. par. 4.5.2.1).

Financial management requires an understanding of how to budget and use the allocation that is ringfenced and highly restrictive in how it can be used, skilfully. The budget is a requirement of Section 38 of SASA (RSA, 1996b) and requires the involvement of all stakeholders in adopting the budget. Budget review is a reflective process. All attainments and failures should be reviewed regularly, and corrective

measures should be proposed and implemented (cf. par. 4.5.2.2). The participants revealed that traditional notions of leadership required modification and that educational objectives should be linked to financial planning (cf. par. 4.5.1.2). The assertion that leadership is embedded in and influenced by context as expressed by Chapter 2 is corroborated in the literature review (cf. par. 2.5.1). Participants indicated the need to control and monitor expenditure to safeguard the school against fruitless and unauthorised expenditure (cf. par. 4.5.2.3).

The process of appointing an internal auditor was found to be mandatory, as it is a policy requirement (cf. par. 4.5.2.3.1). The role of the internal auditor or accountant was found to ensure compliance with legality and to promote efficiency in the management of accounts, especially if finance committees did not have skilled financial managers (cf. par. 2.5.8). The process of appointing an external auditor as per Section 43 subsection 1 of SASA (RSA, 1996b) is a Departmental Regulatory Requirement (cf. par. 2.5.8). The external audit was found to be a legal requirement and financial records and statements, as referred to in Section 43 subsection 1 of SASA (RSA, 1996b) had to be submitted to the district annually on or before 30 June (cf. par. 2.5.7). It was revealed that participating in collaborative financial management approaches allows for the effective management of finances (cf. par. 4.5.2.4), since SMT members are responsible for procuring and managing learner/teacher support material and these functions are closely aligned to the school's finances. Participants agreed that communication and the outline of clear responsibilities play a big role in enhancing collaboration, but they did not explain clearly how the SMT was involved in financial decision-making. It was revealed that SMT members were responsible for selecting Learner Teacher Support Material (LTSM) (cf. par. 4.5.2.4).

### **5.3.3 Findings regarding sub-aim three**

The downturn of finances had a crippling effect on the school budget and SGBs had to be creative in dealing with the concomitant financial strain that ensued. (cf. par. 2.6.5). The Covid-19 pandemic initiated an extensive, sudden, and dramatic digital transformation in society (cf. par. 2.6.5.2). Education had to be transformed from traditional classroom practice to a remote digitalised one, to expedite recovery of learning losses. There was a need for principals and SGBs to provide teachers with equipment and the requisite skills to deal with effective remedial education to support

learners at home as new waves of infections emerged. The low fee collection led to teacher salaries and jobs coming under threat, and the stress of getting infected, periods of intermittent closure, required psychosocial support to limit burnout (cf. par. 2.6.5)

Parents lost their jobs or experienced salary cuts and had less money to spend on school fees (cf. par. 2.6.5.1). School budgets had to be trimmed and the budget was under severe pressure. Collection rates dropped further, and the major budgetary adjustments that ensued required consultation with the entire parent body to enhance trustworthiness (cf. par. 4.5.3.1). SGBs had to find innovative ways to reprioritise spending for the payment of salaries and services. The SGB had to come up with solid plans to balance the books and retain the services of teachers (cf. par. 4.5.3.2). SGBs had to purchase sanitisers and cleaning materials to prepare the school for reopening and to adhere to the required health protocols (cf. par. 2.6.2.5). Schools came up with innovative ways to pay salaries, as teachers are the greatest resources a school has (cf. par. 4.5.2.4). Applications for the Temporary Employer/Employee Rescue Fund (TERS) was one way to assist schools to pay  $\pm 35\%$  of salaries for a period of two months. School A used a Market-Linked Account to transfer money to pay salaries. (cf. par. 4.5.3.3.1). The Gauteng Department of Education indicated aid in November 2020 (Circular 16 of 2020), for schools to apply for a bailout to pay for salaries and services (cf. par. 4.5.3.3.1).

Low fee collection impacted on maintenance projects of the physical infrastructure, as health and safety were prioritised (cf. par. 4.5.3.3.2). The participants informed the researcher that the SGB worked within the boundaries of the allocation and ensured that sufficient textbooks were bought. Printing costs escalated to accommodate lockdown learning, as Grades 8 and 9 learners only returned to school in August and September 2020, respectively (cf. par. 4.5.3.3.2). Despite the sharp financial constraints faced by schools, distance learning modalities through various online platforms had to be explored (cf. par. 2.6.5.2). The Covid-19 pandemic forced education leadership to leap to digital platforms, with or without technology, to combat massive learning losses (cf. par. 2.6.5.2). SGBs were under pressure to balance the books. The financial management strategies adopted had to hinge on foresight and preparedness to develop new competencies and skills (cf. par. 4.5.3.4). Spending had to be reprioritised. Leadership was required to facilitate distance learning and

collaborate with network providers and telecommunication companies in facilitating public/private partnerships and technical support for learners and teachers (cf. par. 2.6.5.2).

#### **5.3.4 Findings regarding sub-aim four**

The findings discussed below arise from the qualitative (Chapter 4) data collected during the study. Research sub-aim four was to determine management approaches and strategies to improve financial management during the Covid-19 pandemic (cf. par. 4.6.4). The following main findings resulted from the data analysis.

The first reference made by participants to improve financial management was that monitoring and control of finances was the responsibility of the finance committees (cf. par. 4.6.4). It emerged that internal auditing has the objective to ensure compliance with legality, transparency, efficiency, and management economy. Some participants felt that internal auditors or accountants was a costly service and since the school was looking at curbing expenses it may be necessary to reconsider the services of an accountant. Other participants found the appointment of an internal auditor mandatory to advise and direct schools and keep the FinCom informed about potential pitfalls in expenditure. External auditors should be registered with the Independent Regulatory Board for Auditors (IRBA). Section 38(1) of SASA (RSA, 1996b) states that external monitoring and control of school finances should take place by the end of January of the following year (cf. par. 4.6.4.2). The submission of finance records to an external auditor is thus a legal requirement. It emerged that submission of the audited financial statement was mainly for compliance purposes.

It emerged that a financial policy was imperative to put financial management processes and procedures in place to comply with regulations (cf. par. 4.6.4.3). Financial policies need to be reviewed regularly to update the policy to act in the best interests of the school and to promote responsibility and accountability (cf. par. 4.7.1.1). The finance policy should be guided by policy and legislation like the *SA Schools Act* (RSA, 1996b), the National Norms and Standards for School Funding, the *Public Finance Management Act* (PFMA, 1999) as well as the Constitution of South Africa (RSA, 1996a). The policy should separate the responsibilities of members in terms of key role and responsibilities. The finance policy should address financial misappropriation and a reasonable procedural fair administration action regarding



misappropriation should be outlined. The need to apply for compensation for exemptions granted should be mentioned in the finance policy. The SGB is required to prepare effective budgets to improve learner performance and attain the desired education outcome. It is necessary to evaluate whether the goals in decision-making have been reached (cf. par. 4.6.4).

It emerged that collaboration and joint responsibility between the SGB and SMT for financial management (cf. par. 4.6.5) are vital for effective financial management. Regular communication in all possible ways, including using modern technology and social media platforms, is necessary. There should be clear responsibilities outlined to enhance collaboration. It is reasonable to involve SMT members in the financial committee, since they are responsible for conducting the needs analysis for physical resources, procures and managing the acquired resources. The study revealed that the two schools did not have a specific programme in place to involve the SMTs in financial management.

Recommendations regarding the findings of the study are made in the next section of the study.

## **5.4 RECOMMENDATIONS FROM THE STUDY**

The main objective of this study was to determine various financial management strategies to implement the funding policy on education equity at Gauteng secondary schools during the Covid-19 pandemic. The recommendations of this study are based on both the empirical investigation of this study and the literature study. The findings from this study may assist in focusing on the future development and improvement of financial management strategies to assist SGBs, circuits, and districts in the Gauteng Department of Education. The government's agenda of addressing equity has resulted in fee-paying schools receiving less subsidies and policy requirements like granting exemptions, give rise to disparities between education law and policy directives and school financial management.

### **5.4.1 Recommendations based on sub-aim one**

Research sub-aim one was to define the meaning of equity in implementing the NNSF (cf. par. 1.2.1). It was revealed through this study that equity is a social term

and a fundamental policy requirement to redress imbalances from the past (cf. par. 4.5.1.1). It should be considered to fund the learner and not the area in which a school is located. In short, the money should follow the learner. Learners whose parents apply for exemption should be compensated at the amount of R1610 per learner, which is the same amount that a school in the relevant quintile (e.g., Quintile 2) in the area where the learner reside, would receive. Schools serving the needs of learners from disadvantaged communities who invariably cannot afford to pay fees serve the needs of parents who do not have the financial resources to supplement the states income. The allocation should, thus, target various learners at different rates.

**Recommendation one:** The poverty score should capture the poverty level of the learner and not the area in which the school is situated.

**Recommendation two:** Workshops should be conducted by the Provincial Education Department (PED) with SGBs to understand the content implication of the NNSSF policy in Johannesburg East fee-paying public secondary schools. The impact of the NNSSF should be thoroughly explained to assist with the interpretation of policy and legislation.

**Recommendation three:** Instances have emerged where SGBs misused their power and enforced high school fees to exclude parents who are unable to pay fees. SGBs do not always publicise the parents' right to apply for an exemption, and they fail to aid parents who find it difficult to engage in the complex application process and appeal procedures. SGBs should do more to advise parents of their right to apply for exemption. The PED should advise SGBs on how they arrive at the amount given to reimburse schools with the fee exemption granted.

#### **5.4.2 Recommendations on sub-aim two**

Research sub-aim two was to explore factors preventing SGBs from implementing financial decision-making that affected implementing the NNSSF policy before the Covid-19 pandemic. It emerged from the focus group interviews that SGBs should undergo ongoing training sessions on comprehensive financial management practices. The pertinent role of SGBs in managing the school funding was emphasised, requiring budgeting, organizing, monitoring and control to attain excellent learner performance and education outcomes (cf. par. 2.3.1).

**Recommendation four:** The SGB needed to follow a collaborative approach and communicate financial decision-making plans with all stakeholders. Engaging internal auditors or accountants was mandatory, to promote transparency and efficiency. Internal auditors will reinforce their knowledge and understanding of proper financial management systems (cf. par. 4.5.2.3.1).

It also emerged that it was important for SGBs to engage an IRBA-registered auditor before the end of January of the following year and submit the audited financial statements. The need for the district to provide regular feedback on financial management strategies exercised was emphasised. The lack of feedback by the district office on financial statements submitted was questioned by one participant, and it raised questions whether assets are properly protected (cf. par. 4.5.2.3.2). It should be made compulsory for schools to include members of the SMT on the Finance Committee for greater collaboration between the SMT and SGB in terms of Finance management.

**Recommendation five:** The collaboration between the SGB and SMT in financial management is vital and an amendment of SASA (RSA, 1996b) may be necessary to enforce collaboration and create more transparency in financial decision-making. It should be compulsory for schools to include members of the SMT on the finance sub-committee to reinforce collaboration and transparency in financial decision-making.

### **5.4.3 Recommendations based on sub-aim three**

Research sub-aim 3 was to explore factors that prevented SGBs from implementing financial decision-making during the Covid-19 pandemic, that affected implementing the funding policy on education equity. One factor that hindered financial decision-making during the Covid-19 pandemic was parental attitudes. Schools require great levels of investment and strong leadership to withstand times of crisis, such as during the extended lockdown, where parents reacted negatively towards fee payment. The Covid-19 pandemic required of SGBs and principals to display strong leadership skills to work closely with the community and possible donors to overcome pressure on the budget. It was important to avoid job losses of teachers, as their salaries and the prospect of job losses created anxiety. There was a need to continuously engage teachers and prioritise the protection of health and socio-emotional support as

teachers faced stress by the prospects of getting infected, and the periods of intermittent closing caused more anxiety.

**Recommendation six:** SGBs and principals should work hard to guarantee continuous employment and contractual conditions of SGB paid teachers. It is also recommended that teachers should be empowered with the knowledge on how to deal with new waves of infections by engaging Employee Assistance Programmes to discuss strategies for teacher support through specialized counselling.

The SGB were required to collaborate with network providers and telecommunication companies to protect assistance in online learning. A need was expressed to upskill teachers in digitisation through short, blended courses and the SGB had to look at innovative ways to provide teachers with equipment to mitigate learning losses through online learning.

**Recommendation seven:** It is important to strengthen collaboration with local network providers and telecommunication companies to achieve an integrated education system focused on digitalisation to implement a hybrid form of learning. Strong private-public partnerships as negotiated between SGBs will allow schools to obtain a variety of resources needed to enable access to the internet and the ability to integrate digital tools into the learning and teaching practices.

#### **5.4.4 Recommendations based on sub-aim four**

The research aim was to explain financial management strategies and approaches from the selected schools that might serve as guidelines to improve financial management. The study found that one of the financial management approaches used was to monitor and control finances through the finance committee (cf. par. 4.6.4). Internal auditing emerged as a compulsory objective to ensure efficiency and transparency in the management economy (cf. par. 4.6.4).

**Recommendation eight:** The District office, or Provincial Education Department (PED) should appoint its own auditors to move from circuit to circuit to audit schools' books. This will capacitate schools in financial management practices, which will enable the PED to realistically evaluate school's financial performance.

It emerged that the external audit had to be conducted by an IRBA-registered auditor as a legal requirement. Financial policy was explained as an important tool where responsibilities should be separated. Financial misappropriation should be addressed and a reasonably fair procedure for administrative justice should be provided (cf. par. 4.6.4.3). It is a requirement for SGBs to have expert knowledge and skills in financial management aspects, to obtain excellent learner performance and educational outcomes. The budget should therefore address education outcomes as a prerequisite.

**Recommendation nine:** The Provincial Education Department should avail a database of credible auditors that can be recommended for auditing services to enable a reliable and realistic evaluation of the school's financial performance (cf. par. 2.5.8).

The PED is required to provide ongoing training and monitoring to empower SGBs to make good financial decisions for their schools. The most important initiative is for SGBs to embrace entrepreneurial skills and adopt collaboration strategies to work with all stakeholders and private-public partnerships to protect education. The role of the district in providing ongoing feedback to the SGB on financial management was emphasised for the enhancement of good finance management strategies.

**Recommendation 10:** School principals and SGB members require intensive training on their responsibilities as per SASA (RSA, 1996b). Monitoring and intervention should be conducted regularly to ensure compliance with proper financial management strategies. This will ensure compliance with management of budgets and procurement processes, develop internal control measures and financial policy, and outline separation of duties and roles and responsibilities of different members of the governance structures.

The following section briefly discussed the main outcome of the study.

## **5.5 CONTRIBUTION AND MAIN OUTCOMES OF THE STUDY**

All the participants contributed towards identifying effective management approaches to implement funding policy on education equity at Gauteng secondary schools, during the Covid-19 pandemic. The unique circumstances of each school amidst a downturn in financial resources available to the school further exacerbated social inequality,

inequity, and exclusion. The need to rethink education strategies to mitigate learning losses and enhance quality education provided by each school meant that priority had to be given to new methodologies. The planning, implementation, and management of digitalised education in secondary schools will contribute to the development of theory in practice. The leap to digital platforms will be discussed briefly.

### **5.5.1 Planning**

The Covid-19 pandemic initiated the sudden and dramatic digital transformation in teaching and learning practices. This leap required thorough planning from Principals, SGBs and Circuit teams in districts. Schools must do the following to plan how to equip teachers with equipment and software to use digital communication channels:

- Develop a vision to guide the strategy to implement a SMART or online policy that respond to the school's needs.
- In response to the vision, develop a policy that will strengthen online learning for learners, teachers, and parents.
- Acquire the best digital equipment and software based on the school's budget capacity and constraints.
- Apply for deviation of usage of LTSM allocation. Where schools have reached Universal Textbook coverage (each learner has the required textbooks), it is suggested that the 50% allocated to textbooks be revised to cover the acquisition of hardware, to enhance remote learning.

Principals, SGBs, and Circuit teams in districts must plan the deployment of distance learning modalities through various platforms. In this regard, collaborations with network providers and telecommunication companies will be necessary to promote the acquisition of mobile phones, tablets, or laptops to enhance remote learning. Network providers could assist parents by availing affordable deals to acquire data and equipment for learners to learn remotely.

Teachers could be assisted by registering them for the Gauteng Department of Education's, Teacher Development Data Management System, which provides data for online and onsite support training sessions. The LTSM budget could be utilised to

acquire hardware for teacher utilisation. A skills assessment of all teachers had to be conducted and a training plan had to be developed based on teacher needs.

### **5.5.2 Management**

Depending on the specific needs and budget of the school, the finance committee should form an E-learning, or ICT committee with representatives from the SMT, SGB, and the Learner Teacher Support Material Committee serving on the committee. Since the SMT is responsible for selecting, procuring, and managing learner teacher support material, their role in the finance committee is closely aligned to school finances. The ICT Committee should develop the vision to guide the implementation strategy. In response to the vision, roles and responsibilities need to be clarified, and the policy should strengthen the school, teachers, learners, and parents. The vision should also enable innovation for the educational technology user. Training sessions for learners and teachers as required, should be arranged to transfer knowledge and skills by providing capacity to support the vision. Donors should protect education and uphold their commitment to education by assisting schools with acquiring digital tools to promote the 4<sup>th</sup> Industrial revolution (4IR) and enhance digitalisation in education.

### **5.5.3 Implementation**

The implementation plan should give rise to the theoretical framework as contended by Knight (1993), which was discussed in Chapter 2. The sensible use of available school funds should be used to the benefit of the learners, which in turn will lead to a positive attitude towards the school, amongst parents and the community at large. The combination of the allocation from the state, school fees, fundraising initiatives, and additional parental contribution to enhance online learning should support the school's academic priorities and professional development. The ICT vision, policy and implementation plan should be discussed with parents to establish common ground to achieve the main outcome of the plan, which is implementing funding policy on education equity during the Covid-19 pandemic. The vision should enable innovation to achieve an integrated education system focused on learners and the staff. Regular feedback to parents regarding implementation, is essential. The inputs are the financial resources, and the outputs will emerge from the knowledge and skills

acquired by learners. The outputs will ultimately result in benefits for individual learners, as learning losses due to rotational attendance is mitigated.

#### **5.5.4 Review**

After the implementation of the E-learning plan, regular feedback from parents and teachers pertaining to the successes of the implementation plan is necessary. The implementation plan should be revised annually per the unique circumstances of the school. Feedback from parents can be received through online surveys or paper-based questionnaires. The analysis of the data should be done by the SGB and the outcome of the findings would determine how to deal with challenges (like learners who are orphans, and recipients of the childcare grant) and this will enable the SGB to approach donors for sponsorships and amend the funding policy of the school.

### **5.6 RECOMMENDATIONS FOR FUTURE RESEARCH**

The implementation of digitisation of education in Gauteng, and strategies to implement it and ensure that teaching and learning moves to be more experiential, is necessary. The research study contends that the Covid-19 pandemic offers initiatives by forcing education leadership to leap into digitisation of education.

The study highlighted the need for changes in SASA (RSA, 1996b) to enforce collaboration between the SMT and SGB. This will contribute significantly to transparency and continuity in financial management practices.

The literature review highlighted the important role that teachers played in the distance and onsite learning during Covid-19. Policy makers must prioritise the psycho-social support for teachers as a robust call to support teachers, in how to respond to the needs of learners. The challenges of poor fee collection and the inability of SGBs to manage fees optimally has been researched extensively. The implications of law and policy, and the impact of the Covid-19 pandemic require research that will assist in developing competencies and skills needed for tomorrow's society. The long-term economic impact of Covid-19 invokes interest to explore how the NNSSF needs to equip SGBs with the requisite knowledge and skill to manage finances.



It is anticipated that this study will build on an existing body of knowledge to deepen the understanding of implementing the NNSSF in Johannesburg East District fee-paying public secondary schools. The ICT vision to mitigate learning losses because of rotational attendance, will enable teachers to utilise ICT and provide quality learning in paperless classrooms for all schools. Integration of content with emphasis on Microsoft Teams for onsite and remote learning, to mitigate against the negative impact of Covid-19 on teaching and learning, requires in-depth research on feasibility regarding affordability, issues of inequality and inequity, as currently displayed in the funding policy on education equity.

Further research is needed to find perspective from policy makers, and other stakeholders, in how to reshape the NNSSF policy to address education in a post-Covid era.

## **5.7 LIMITATION OF THE STUDY**

The study was limited to two secondary schools. The study followed a case study approach with the convenience of purposive sampling and a focus group interview. Focus group interviews disallow participants to give their honest opinion on sensitive topics, which skewed the results to be biased. The small groups (especially where a school does not meet policy requirements of including the teacher component in the sub-committee) might not be a good presentation of the larger population and participants can feel the pressure to give similar answers.

- The group discussions were difficult to steer and control, so time was lost on irrelevant discussions. In focus group interviews, participants may digress, especially if predominant insights that emerge from individuals within the group does not reflect individual views. It was time consuming and may influence the report, as it is not feasible to report every individual's view voiced.
- Possible changes in behaviour initiated by participants in response to the research question may have elicited negative responses. Focus group interviews are about paying attention and being open to what other people say and remaining non-judgemental. It becomes imperative for the researcher to sometimes step out of the researcher role to intervene or to debrief participants when a view is either racist or discriminatory and could be construed as

endorsement of that view. The moderator should keep the discussion of sensitive topics at an appropriate level and avoid having to use their power to close off sensitive possibilities.

## **5.8 CONCLUSION**

The NNSF policy has not achieved its goal of redressing imbalances of the past in education and has also not succeeded in achieving equity. Provincial Heads of Education Departments restrict SGBs by sending out highly prescriptive circulars prescribing how funds should be utilised. The allocation is ringfenced and all schools, regardless of financial management acumen, are forced to adhere to the prescripts, even if universal textbook coverage for all learners has been achieved.

The current system of quintile ranking should be abandoned, and schools should be funded as per the needs of individual learners. Fee-paying schools set exorbitant fees and take a hard-line approach in granting exemptions to parents who have difficulty in paying fees. It is thus apparent that a dichotomy exists between the policy imperatives of gaining social justice and equity, which has resulted in tension at operational level.

The Covid-19 pandemic requires a SGB that is innovative in implementing the NNSF policy. Schools should adjust to digitisation, and act in the best interest of the learners in an uncertain environment. The impact of Covid-19 exposed the inequality in the South African education system further, and SGBs should find renewed strategies that hinge on foresight, readiness, and preparedness to develop skills for the post Covid-19 era.

Hopefully this study has highlighted some of the challenges SGBs encountered in implementing the NNSF policy in Johannesburg East District fee-paying public secondary schools. The solutions that they realised in response to the challenges, while leading the schools with integrity and financial acumen, responding through innovative strategies, could serve as guidelines for other schools in the Province to implement.

## REFERENCE LIST

- Adams, F., & Waghid, Y. 2005. In Defence of Deliberative Democracy: Challenging Less Democratic School Governing Body Practices. *South African Journal of Education* 25(1), 25-33
- Al Mansoori, H. 2020. Abu Dhabi Telecoms: UAE accomplishes Achievements in Smart Services, Digital Transformation: Hamad Al Mansoori. [online] <https://wam.ae/en/details/1395302837909> [Accessed 13 January 2021].
- Anti-Partey, P. 2021. COVID-19 and Education in Sub-Saharan Africa: 5 Actions for the Way Forward. [online] <https://www.globalpartnership.org/blog/covid-19-and-education-sub-saharan-africa-5-actions-way-forward> [Accessed 12 January 2021].
- Allen, M. 2017. Quantitative Research, Purpose of SAGE Research Methods. *The Sage Encyclopaedia of Communication Research Methods*. [online] <https://dx.doi.org/10.4135/9781483381411.n476>
- Al-Sammarrai, S.G., Malshee, G.P. & Priya 2020. The impact of COVID-19 on Education Financing. (World Bank) Pen Knowledge Repository. [online] <https://openknowledge.worldbank.org/handle/10986/33739?locale-attribute=es> [Accessed 7 January 2021].
- Amnesty International, South Africa. Economic, Social and Cultural Rights. 2020. South Africa: Broken and Unequal Education Perpetuating Poverty and Inequality. [online] <https://www.amnesty.org.za> [Accessed 11 February 2020].
- Aina, A.Y.& Bipath, K. 2020. School Financial Management: Insights for decision making in public primary schools. *South African Journal of Education*, 4(1):1-9.
- Atchinson, D. 2020. COVID-19 and the squeeze on state education budgets. Equity implications in New York State. Washington DC: American Institute of Research. [online] <https://www.epi.org/publication/the-consequences-of-covid-19-pandemic-for-education-performance-and-equity-in-the-united-states-what->

[can-be-learnt-from-pre-pandemic-research-to-inform-relief-recovery-and-rebuilding](#) [Accessed 7 January 2021].

- Baker, B.D., Di Carlo, M.W., Weber. 2020. The Adequacy and Fairness of State School Finance Systems. Key Findings from the School Finance Indicators Database. (2<sup>nd</sup> Edition) Albert Shanker Institute and Rutgers Graduate School of Education.
- Baloyi, F.T. 2015. The financial Management of Section 21 Schools in the Mopani District Limpopo Province. Unpublished Master of Education Management. Pretoria: University of South Africa.
- Basson, P. & Mestry, R. 2019. Collaboration between school management teams and governing bodies in effectively managing public primary school finances. *South African Journal of Education*, 39(2):1-11.
- Bender, L. 2020. Key message and actions for COVID-19 prevention and control in schools. [online] <https://www.who.int/docs/default-source/coronavirus/key-messages-and-actions-for-covid-19-preventionand-control-in-schools-march-2020.pdf?sfvrsn=bdf8/0/524> [Accessed 20 August 2020]..
- Bertram, C. & Christiansen, I. 2015. *Understanding research. An introduction to reading research*. Pretoria: Van Schaik.
- Bhandari, P. 2020. An introduction to Qualitative research. [online] <https://www.scribbr.com>qualitative-research/> [Accessed 30 December 2020].
- Bischoff, T. & Mestry, R. 2003. *Financial management explained*. Cape Town: Maskew Miller Longman.
- Blake, B.S. 2018. Parental Decision-making factors for School Choice. Unpublished doctoral thesis. Johannesburg: University of Johannesburg
- Bouma, G.D., Ling, R. & Wilkinson, L. 2012. The research processes. (2<sup>nd</sup> edition) Ontario: Oxford University Press
- Briggs, A.R.J., James, V. & Watling, R. 2012 Qualitative data analysis. In Briggs, A.R.J., Coleman, M.E. & Morrison, M. (eds). *Research methods in educational leadership & management* (3<sup>rd</sup> ed). London: Sag

- Bryman, A. 2012. Social research methods (4<sup>th</sup> edition) New York: Oxford University Press
- Burgess, S. & Sievertsen, H.H. 2020 Schools, skills and learning. The impact of Covid-19 on education. [online] <https://voxey.org/article-impact-covid-19-education> [Accessed 20 February 2021].
- Bush, T., & Glover, D.C. 2016. School leadership and management in South Africa. Findings from a systematic literature review. *International Journal of Education Management*. 30(2): 1-27
- Caldwell, B.J. 2008. Reconceptualizing the Self-managing School [Online]. *Educational Management Administration & Leadership*.36(2): 235-252
- CARES ACT (Coronavirus Aid, Relief, and Economic Security Act) USA 2020. Online. [https://www.en.wikipedia.org/wiki/CARES\\_Act](https://www.en.wikipedia.org/wiki/CARES_Act). [Accessed on 15 January 2021]
- Centre for Applied Studies 2021. Johannesburg: Aluminon
- Cresswell, J.W. 2014. Research design. Qualitative and quantitative approaches. California: Sage Publications Inc.
- Crossley, N., Skinner, I. & Naja, Y. 2020. UAE Ministerial Resolution No. 279 of 2020 Offers New Guidance for Employers. [online] <https://www.dlapiper.com/en/dubai/insights/publications/2020/04/bealert-ministerial-resolution-no-279-of-2020/> [Accessed 12 January 2021].
- Cruzes, D.S., Dyba, T., Runeson, P. & Host, M. 2015. Case studies synthesis: A thematic, cross-case, and narrative synthesis worked example. *Empirical Software Engineering*, 20:1634-1665.
- Darby, J.L., Fugate, B.S. & Murray, J.B. 2019. Interpretive research: A complementary approach to seeking knowledge in supply chain management. *The International Journal of Logistics Management*, 30(2):395-407.
- Das, J., Daniels, B. & Andrabi, T.2020. We have to protect the kids. Rise Insight. [online] <https://www.riseprogramme.org/sites/www.riseprogramme.org/files/publications/> [Accessed 15 January 2021].

- Dass, S., & Rinqest, A. 2017. School fees. In Veriava, F., Thom, A. & Hodgson, TF. (eds). *Basic Education Rights Handbook*, 140-159. Johannesburg: South Africa.
- Davies, H. 2012. *Legal framework for the funding in education in South African public schools*. Pretoria: Van Schaik.
- Deacon, J. 2020. The effect of COVID-19 on schools. Focus on core business- A practical approach. [online] <https://www.golegal.co.za/covid-19-school-effect-focus-on-core-business> [Accessed 20 August 2020].
- De Bruin, L. 2014. Budget control and monitoring challenges for School Governing Bodies. Unpublished Masters dissertation, Johannesburg: University of Johannesburg.
- Department of Education [DoE] 2005. Basic Education Laws Amendment Act 24 of 2005. *Government Gazette* 28426. Pretoria: Government Printers.
- Department of Education [DoE]. 2006. Amended National Norms and Standards for School Funding [NSSF] *Government Gazette* 29179(869) Pretoria: Government Printers.
- Department of Education [DoE] 2006b. Regulations Relating to the Exemptions of Parents from Payment of School Fees in Public Schools. *Government Gazette* 29311, *Government Notice* 1052, 18 October 2006. Pretoria: Government Printers.
- Department for Education: Government UK. 2017. National Funding Formulas for Schools and High Needs. London: UK Govt. Online: <https://www.gov.uk>publications> [Accessed on 20 January 2021]
- Department for Education: Government UK. 2020. School funding exceptional costs associated with coronavirus (COVID-19) for the period March to July 2020. Online <https://www.gov.uk.publications>. [Accessed 20 January 2021]
- Department of Basic Education [DBE] 2020. Basic Education and SABC launch Coronavirus COVID-19 TV and Radio Curriculum Support Programmes for Learners. [online] <https://www.gov.za/speeches/basic-education-and-sabc%C2%AOcoronavirus-COVID-19-tv-and-radio-curriculum-support> [Accessed 12 July 2020].

- Department of National Treasury. 2020. Economic Measures for COVID-19, National Treasury [online]  
<https://www.treasury.gov.za/comm.media/press2020/2020.o4.28-COVID>  
[Accessed 20 August 2020].
- De Vos, A., Strydom, H., Fourie, C, & Delport, O. 2011. Research at grassroots: For Social Sciences and Human Services Professionals. (3<sup>rd</sup> edition) Pretoria: Van Schaik Publishers
- Dibete, J.K. 2015. The role of school governing bodies in managing finances in No-Fee schools in the Maraba Circuit of Limpopo Province. Master of Education dissertation. Pretoria: University of South Africa.
- Dibete, K.J. & Potokri, O.C. 2018. Policy compliance of SGB members on their financial management roles in selected no-fee schools in Limpopo province of South Africa. *International Journal of Educational Management*, 32(5):799-812.
- Doussy, F. & Doussy, E. 2014. Financial Statements and the Discharging of Financial Accountability of Ordinary Public Schools in South Governance and Regulation. *Journal of Governance and Regulation*, 3(2):27-34.
- Du Plessis, A. 2019. School governance and Management decentralisation and school autonomy in the South African education system. Unpublished doctoral thesis. Potchefstroom: NWU.
- Du Plessis, P. 2016. Budgeting process. In J. van Rooyen (eds), *Financial management in Education in South Africa*, 77-96. Pretoria: Van Schaik.
- Du Plessis P. 2020. Implications of COVID-19 on the management of school financial resources in Quintile 5 public schools. *South African Journal of Education*, 40(4):1-9.
- Duncan-William, K. 2020. South Africa's digital divide detrimental to the youth. The Lancet Global Health *Mail & Guardian*, 19 April 2020 [online]  
<https://mg.co.za/article2020-04-19-south-africa's-digital-divide-detrimental-to-the-youth/editorial> [Accessed 15 January 2021].

- Du Preez, W.2018. The management of budgets in fee-paying public school: the implications for effective teaching and learning. Unpublished dissertation for master's in education. Johannesburg: University of Johannesburg
- Dzomira. 2017. Financial accountability & governance in an emerging country. *Corporate Ownership and Control Journal*,14(3):204-208.
- ECLAC UNICEF (Economic Commission for Latin America and Caribbean/United Nations Children's Fund, 2020. Education in the time of Covid-19. Santiago: United Nations, ECLAC,2020.
- Erfuth, M. & Ridge, N. 2020. The impact of COVID-19 on Education in the UAE. [online] <https://f.hubspotusercontent10.net/hubfs/5081768/AQF.Strategic%20Report%20Design.07.pdf> [Accessed 12 January 2021].
- Fink, A. 2020. Conducting research literature reviews: from the Internet to paper: (5<sup>th</sup> edition) Sage Publication.
- Fiske, E.B. & Ladd, H.F. 2005. *Elusive Equity: Education Reform in Post-Apartheid South Africa*. Washington DC: Brookings Institution Press.
- Foster, A. 2005. A Non-Linear Model of Information Seeking Behaviour. *Information Research: An International Electronic Journal*. 10(2): 2
- Fusch, P.I. & Ness, L.R. 2015. Are we there yet? Data saturation in qualitative research. *The Qualitative Report*, 20(9):1408-1416. [online] How to Article <https://www.nova.edu/ssss/QR/QR20/9fusch1.pdf> [Accessed 15 January 2021].
- Gallie, M. 2013. The Financing of education: a strategic management perspective. In J. van Rooyen (ed), *Financial management in education in South Africa*, 173-196. Pretoria: Van Schaik.
- Gamba, C.P. 2019. The effectiveness of direct school funding approach in primary schools in Tanzania: A case of Chalinze District. Unpublished mini-dissertation, MA-ED. Dar es Salaam: Mzumbe University
- Gauteng Department of Education. 2019. *Provincial Notice 268 of 2019. Gauteng Schools Education Act 1995. Amendments to Regulations Relating to the Admission of Learners to Public Schools 2019*. Johannesburg: Department of Education.



- Gauteng Department of Education. 2020. *Circular 6 of 2020*. Johannesburg: Department of Education.
- Gauteng Department of Education. 2020. Circular 16 of 2020. Johannesburg: Department of Education.
- Gauteng Department of Education, 2021a. *Circular 2 of 2021*. Johannesburg: Department of Education.
- Gauteng Department of Education, 2021b. *Financial Management Module: A training tool and guidelines for public ordinary schools and special schools in the Gauteng Province*. Johannesburg: Department of Education.
- Gay, L., Mills, G. & Airasian, P. 2013. *Educational research: competencies for analysis and applications* (10<sup>th</sup> ed). Florida: Pearson.
- Giese, S., Zide, H., Koch, R. & Hall, K. 2009. *A study on the Implementation and impact of the no-fee and exemptions policies*. Cape Town: Alliance for Children's Entitlement to Social Security.
- Gill, P. & Baillie, J. 2018. Interviews and Focus Groups on Qualitative Research: An Update for the Digital Age. *British Dental Journal*, 225(7):1-5.
- Ghayreb, O., Damodaran, P. & Vohra, P. 2011. Art of triangulation: an effective assessment validation strategy. *Global Journal of Engineering Education*, 13(3):96-101.
- Goodson, S.G., Mory, K.J. & Lapointe, R.J. 2012. *Supplemental guidance: The role of auditing in Public Sector Governance* (2<sup>nd</sup> ed). Springer: The Institute of Internal Auditors.
- Guest, G., Macqueen, K.M. & Namey, E.E. 2012. Introduction to applied thematic analysis. *Applied Thematic Analysis*, 3:20.
- Hancock, D.R., & Algozinne, B. 2011. *Doing case study research* (2<sup>nd</sup> edition) London: Teachers College Press.
- Hanushek, E., Piopiunk, M. & Wiederhold, S. 2019. The value of smarter teachers. International evidence on Teacher Cognitive Skills and Student Performance. *The Journal of Human Resources*, 54(4):857-89.

- Hennink, M., Hutter, I. & Bailey, A. 2011. *Qualitative research methods*. London: Sage Publications.
- Heystek, J. 2011. School Governing Bodies in South African schools under pressure to enhance democratization and Improve quality. [online] [https://www.researchgate.net/profile/Jan\\_Heystek2/publication/254089606-articlename-links/558ab31608aee99ca9ca/bfb/School-governing-bodies-under-pressure-to-enhance-democratization-and-improve-qualitypdf?origin=publication](https://www.researchgate.net/profile/Jan_Heystek2/publication/254089606-articlename-links/558ab31608aee99ca9ca/bfb/School-governing-bodies-under-pressure-to-enhance-democratization-and-improve-qualitypdf?origin=publication) [https://linkspringer.com/article/10\\_007s11125-020-09486-x](https://linkspringer.com/article/10_007s11125-020-09486-x) [Accessed 12 January 2021].
- Imchen, A. 2020. Addressing the Learning Crisis: An Urgent Need to Better Finance Education for the Poorest Children. 1-15. United Nations Children's Fund 2020. [online] <https://www.unicef.org> [Accessed 20 June 2021].
- Joshi, A. & Gaddis, I. (eds). 2015. *Preparing the next generation in Tanzania. Challenges and opportunities in education*. Washington DC.: The World Bank Group.
- Julius, J. & Sims, D. 2020. School's responses to COVID-19: Support for vulnerable pupils and children of keyworkers. [online] <https://www.nfer.ac.uk/schools-responses-to-covid-19-support-for-vulnerable-pupils-and-the-children-of-keyworkers>. National Foundation for Educational Research.
- Karagiozis, N.N. 2018. The complexities of the researcher's role in qualitative research. The power of reflexivity. *International Journal of Interdisciplinary Educational Studies*, 13(1):19-31.
- Kivunja, C. 2017. Understanding and Applying Research Paradigms in Educational Contexts. *International Journal of Higher Education*, 6(5):1-16. [online] <https://doi.org/10.5430/ijhe> [Accessed 17 March 2021].
- Knight, B. 1993. *Financial management for school: the thinking manager's guide*. Oxford: Heinemann Educational.
- Ladd, H.F., 2008. Reflections on Equity Adequacy and Weighted Student Funding. [Education Finance and Policy 3(4): 402-423

- Leedy, P.D., & Omrod, J.E. 2005. *Practical Research Planning and Design*. Prentice Hall, Upper State Saddle River, New Jersey.
- Levacic, R. 1998. School Financial Management (In Preedy, M., Glatter, R., and Levacic, R. (Eds) *Educational Management Strategy Quality and Resources*). Open University Press, 126-158.
- Lorelli, S., Nowell, J.M., White, D.E. & Moles, N.J. 2017 Thematic analysis: striving to meet the trustworthiness criteria. *International Journal of Qualitative Methods* 16(1):1-12.
- Majid, U. 2018. Appraising qualitative research. *URNCSI Journal*, 2(1) [online] <https://doi.org/10.26685/urncst.16> [Accessed 20 October 2020].
- Mansoor, Z. 2020. How is COVID-19 changing the UAE's educational landscape. [online] <https://gulfbusiness.com/how-is-covid-19-changing-the-uaes-educational-landscape> [Accessed 15 January 2021].
- Maree, K. & Van der Westhuizen, C. 2009. *Head Start in Designing Research Proposals in the Social Sciences*. Cape Town: Juta
- Marishane, R.N. 2013. Empowerment and accountability in implementing a “no-fee” school policy: a challenge for School Governing Bodies. *African Education Review* 10(2):224-237.
- Marshall, C. & Rossman, G.B. 2014. *Designing qualitative research method*. Singapore: Sage Publications.
- Massoud, M. 2018. Electronic interviews in qualitative research. *Iran Journal of Nursing* 31(112): 1-5.
- McCombes, S. 2020. *Professional Communication Library Guide: Literature Review*. UCT libraries Lib Guide.
- McDonald Z. 2020. COVID-19 exposes the underbelly of South Africa's education system. Accessed [online] [https://the conversation.com-amp/covid-19-exposes-the-underbelly-of-south-africa's-education-system](https://theconversation.com-amp/covid-19-exposes-the-underbelly-of-south-africa-s-education-system). Accessed on 15 January 2021.
- McGrath, S. & Whitty, J. 2018. Accountability and responsibility defined. *International Journal of Managing Projects in Business*, 11(3):687-707.

- Mc Millan, J.N. & Schumacher, S. 2010. *Research in education* (7<sup>th</sup> edition). Boston: Pearson.
- McMillan, J.N. & Schumacher, S. 2014. *Research in education* (7<sup>th</sup> ed). Boston: Pearson.
- Merriam, S.B. 1998. *Case study research in education a qualitative approach*. San Francisco: Jossey Bass Publishers.
- Merriam, S.B. & Tisdell, E.J. 2015. *Qualitative research. A guide to design and implementation*. San Francisco: John Wiley & Sons.
- Mestry, R. 2014. A critical analysis of the National Norms and Standards for School Funding Policy: Implications for Social Justice and Equity in South Africa. *Educational Management Administration & Leadership*, 42(6):851-867.
- Mestry, R. 2016. The management of user fees and other fundraising initiatives in self-managing public schools. *South African Journal of Education*, 36(2)
- Mestry, R. & Berry, B. 2016. The perceptions of stakeholders of the implementation of a state funding model in South African Public Schools. *Africa Education Review*, 13(2):82-95.
- Mestry, R. & Bischoff, T. 2009. *Financial management explained* (3<sup>rd</sup> ed). Cape Town: Pearson Education.
- Mestry, R. & Bodalina, K. 2016. The perceptions and experiences of SMT and Teachers on the management of physical resources in public schools. *Educational Management and Leadership*, 43(3):433-445.
- Mestry, R. & Ndhlovu, R. 2014. The implications of the NNSSF policy on equity in South African Schools. *South African Journal of Education*, 34(3):1-11.
- Mhlanga, D. & Moloi, T. 2020. COVID-19 and the digital transformation of education. What are we learning from 4IR in South Africa? [online] [https://res.mdpi.com/attachment/education-10-0180/article\\_deploy/education-10-00180.pdf](https://res.mdpi.com/attachment/education-10-0180/article_deploy/education-10-00180.pdf) [Accessed 20 August 2020].
- Mosala, G. & Mofolo, A. 2016. Effective use of budgeting as a tool towards financial management in schools in Lejweleputswa District. *Africa's Public Service Delivery & Performance Review*, 4(3):389-405.

- Motala, S., Sayed, Y. & Dieltens, V. (eds). 2015. Education for what – access to schooling in South Africa. Johannesburg: HSRC Press.
- Motala, S. & Carel, D. 2019. Educational funding and equity in South African Schools. In Spaull, N. & Jansen, J.D. (eds) South African Schooling: The enigma of inequality. 67-85. New York: Springer Nature.
- Motshekga, A. 2020. State of readiness for reopening schools. Department of Basic Education [online] <https://www.gov.za/speeches/minister-angie-motshekga-state-readiness-reopening-schools-7jun2020-0000> [Accessed 13 June 2020].
- Mouton, J. 2016. *How to succeed in your masters and doctoral studies*. Pretoria: Van Schaik Publishers.
- Mtasigazya, P. 2020. Administration of the Capitation grant and its repercussion on equity on primary education service delivery in Tanzania: the case of selected councils. *Journal of Research in Education Science and Technology*, 5(1):1-16.
- Mthethwa, A. 2020. Schools feel COVID-19 economic crunch. [online] <https://dailymaverick.co.za/article2020/07/20schools-feel-COVID-19-economic-crunch/amp> [Accessed 10 August 2020].
- Myende, P.E., Samuel, M., Pillay, A. Novice rural principals' successful leadership practices in financial management Multiple Accountabilities. *SA Journal of Education* 38(2)
- Naicker, I., Myende, P.E. & Ncokwana, Z.T. 2020. Responding to school funding challenges in no-fee and fee-paying schools: Lessons from South African Principals. *South African Journal of Education*, 40(4):1-19.
- Naidoo, P. & Mestry, R. 2017. The financial policy as monitoring tool for managing finances in public schools. *Journal of Social Sciences*, 52(1-3):92-104.
- Naidu, A., Joubert, R., Mestry, R., Mosoge, J. & Ngcobo, T. 2008. *Education Management and Leadership: A South African Perspective*. Cape Town: Oxford University Press.
- Neuman, N.L. 2014. *Social Research Methods Qualitative and Quantitative Approaches* (7<sup>th</sup> ed). USA: Pearson Education Limited.

- Ngubane, D.L. 2009. An investigation of financial accountability in schools. Unpublished M.Ed. Dissertation. Potchefstroom: North West University.
- Ntsele, C. 2014. Accountability and Transparency in managing school finances at primary schools in Johannesburg South. Unpublished MEd dissertation. Pretoria: University of South Africa.
- O'Sullivan, K. 2015. Bilingual Education: Mismatch Between Policy and Practice in the UAE. *International Journal of Arts & Sciences*, 8(7):425-438.
- Organisation for Economic Cooperation and Development [OECD]. 2017a. *Reviews of National Policies for Education: South Africa*. Paris: OECD.
- Organisation for Economic Co-Operation and Development [OECD]. 2017b. *The funding of School Education: Connecting Resources and Learning OECD Publishing*. Paris: OECD.
- Pandey, S.G. & Partnark, S. 2014. Establishing reliability and validity in qualitative inquiry. A critical examination Jharkhand *Journal of Development and Management Studies*, 12(1):5743-5753.
- Phaladi, B. 2015. Glenvistas fraudsters face criminal charges. *Citizen*, 11 August. [online] <http://citizen.co.za/44545a/glenvista.fraudsters.facecriminalcharges/> [Accessed 8 May 2016].
- Raab, E. 2010. Study of school-level implementation of the South African School Funding norms: perspectives of principals. [online] [https://www.academia.edu/1463329/Study\\_of\\_school\\_level\\_implementation\\_of\\_the\\_South\\_African\\_school\\_funding\\_norms\\_perspective\\_of\\_principals](https://www.academia.edu/1463329/Study_of_school_level_implementation_of_the_South_African_school_funding_norms_perspective_of_principals) [Accessed 19 February 2021]
- Rafeedali, E. 2017. Influence of self-concept and emotional maturity on leadership behaviour of secondary school heads in Kerala, India. *European Journal of Education Studies*, 3(1):295-309.
- Rashid, Y., Rashid, A., Warraich, M.A, Sabir, S.S. & Waseem, A. 2019. Case study method: A Step-by-Step Guide for Business Research. *Sage Journals* [online] <https://doi.org/10.1177/1609406919862424> [Accessed 21 March 2021].
- Republic of South Africa [RSA]. 1991. *Public Accountants and Auditors Act no. 80 Of 1991*. Pretoria: Government Printers.

- Republic of South Africa [RSA].1996a. *Constitution of the Republic of South Africa, Act108 of 1996*. Pretoria: Government Printer.
- Republic of South Africa [RSA]. 1996b. *South African Schools Act 84 of 1996*. Pretoria: Government Printers.
- Republic of South Africa [RSA]. 1996c. National Education Policy Act, Act 27 of 1996. Pretoria: Government Printers.
- Republic of South Africa [RSA]. 1998a. National Norms and Standards for School Funding. Pretoria: Government Printers.
- Republic of South Africa [RSA]. 1998b. Employment of Educators Act 76 of 1998. Pretoria: Government Printers
- Republic of South Africa [RSA]. 2020. *National Norms and Standards for School Funding*. Government Notice 43145. Pretoria: Government Printers.
- Republic of South Africa [RSA] 2020. COVID-19 Temporary Employee/Employer Relief Scheme. Government Gazette Notice 215 of 2020. Pretoria: Government Printers
- Richardson, I. 2003. Writing: a method of enquiry, in Denzin, N. K. & Lincoln, Y.S. (eds) *Collecting and interpreting qualitative material*. London. Sage.
- Riegler, A. 2012. Constructivism In L'Abate, L. (ED) 2012. Paradigms in theory construction. Brussels: Springer Science and Business Media 235-255.
- Rule, P., & John, V. 2011. Your guide to case study research. Pretoria: Van Schaik.
- Salmons, J. 2020. *Qualitative online interviews: strategies, design, and skills*. London: Sage Publications.
- Sayed, Y., Motala, S., Carel., D. & Ahmed, R. 2020. School governance and funding policy in South Africa: Towards social justice and equity in education policy. *South African Journal of Education* 40(4):1-12.
- Scheichler, A. 2020a. *Education at a Glance. OECD Indicators*. Paris: OECD Publishing.
- Scheichler, A. 2020b. *The impact of Covid-19 on education: Insight from education at a glance*. Paris: OECD Publishing.

- Schoonbee and others vs MEC for Education (2002) Mpumalanga Case no 33750/O1T
- Seidman, I. 2013. *Interviewing as qualitative research. A guide for researchers in education and social sciences*. New York: Teachers College Press.
- Shukia, R. 2020. Fee-Free Basic Education Policy Implementation in Tanzania. A Phenomenon worth Rethinking. *Huria Journal* 27(1): 1-24.
- Sim J. & Waterfield, J. 2019. Focus group methodology some ethical challenges. *Quality & Quantity* 53 :3003-3022. Open Access Springer UK.
- Snyder, K.E. 2018. How to become a more effective reviewer. *Gifted Child Quarterly*, 62(2):251-254.
- Soekoe, N. 2018. Untangling inequality in SA Schooling- Opinion Politics web. Accessed [online] <https://www.politicsweb.co.za/opinion/untangling-inequality-in-sa-schooling>.
- Soudien, C. 2020a. Complexities of difference and their significance for managing inequality in learning. Lessons from COVID-19 Crisis. *Prospects*, 49:59-67.
- South African Institute of Chartered Accountants [SAICA]. 2016 Guidelines for Preparation of Public-School Financial Statements. [online] <https://www.saicawebprstorage.blob.core.windows.net> [Accessed 8 January 2022].
- Spaull, N. & Jansen, J.D. (eds). 2019. *South African Schooling: The enigma of inequality*. New York: Springer.
- Spaull, N., Lilenstein, A., & Carel, D. 2020. The Race between Teacher Wages and the Budget. The case of South Africa between 2008 and 2018. Online <https://www.resep.sun.ac.za/wp-content/uploads/2020/06/spaull-lilenstein-carel-2020-the-race-between-teacher-wages-and-inflation-19jun20-1pdf> [Accessed on 20 July 2021]
- Staff Writer 2020. Concern in South Africa as job losses pile up. *BusinessTech*, 21 May. Available at <https://businesstech.co.za/news/banking/400307/concern-in-south-africa-as-job-losses-pile-up/>. Accessed 20 February 2021. [links]
- Stats SA. 2019. *General Household Survey*. Stats SA. Pretoria-Google Scholar.



- Strauss, V. 2020. 1.5 billion children around the globe affected by school closure. What countries are doing to keep kids learning during the pandemic. *The Washington Post*, 27 March 2020. [online] <https://www.google.za/ampswww.washingtonpost.com/education/2020/03/26/nearly-1.4-billion-children-around-globe-are-all-the-kids-learning-during-the-pandemic%3foutputType=amp> [Accessed 26 April 2020].
- Strutner, S. 2020. Financial Management Explained: Scope, Objectives and Importance. [online] <https://www.netsuite.com/portal/resource/articles/financial-management/financial-management.shtml> [Accessed 20 June 2021].
- Surico, P. & Galeotti, A. 2020. *The economics of a pandemic: the case of Covid-19*. London. London Business School.
- Sutton, J., & Austin, Z. 2015. Qualitative research, data collection analysis and management. *CJHP* 68(3): 226-231.
- Taylor, N. 2019. Inequalities in Teacher Knowledge in South Africa. In Spaul, N. & Jansen, J.D. (eds), *South African Schooling: The Enigma of Inequality*, 263-282. New York: Springer Nature.
- Theodorou, T. & Pashiardis, P. 2015. Exploring Partial School Autonomy. What does it Mean for the Cypriot School of the Future? *Educational Management Administration and Leadership Journal*, Advanced online publication doi:10.1177/1741/43214559227. [Accessed on 12 January 2021].
- Tobias, O., Wilson, N.K., Derrick, C.J. & Mukherjee, N. 2018. The use of focus group discussion methodology: Insights from two decades of application in conversation. *Methods in Ecology and Evolution*, 9(1):20-3
- Triad 2016. An introduction to document analysis. [online] Available at <https://lled500.trubox.ca/2016/244> [Accessed 15 September 2021]
- UNICEF. 2017. Education fact sheet, progress, challenges and what we want to achieve. [online] <https://www.unicef.org/tanzania/media/681/file/UNICEF-Tanzania-2017-Education-fact-sheet> [Accessed 12 January 2021].

- UNICEF 2020. Education response to COVID-19 pandemic, a special issue proposed by UNICEF: Editorial review. *International Journal of Educational Development*. [online] <https://www.unicef.org/10.1016/j.ijedudev.2021.102485>.
- UNISA.2021. Guidelines and Examples for CEDU REC Application. Unisa College of Education: SA, Unisa.
- URT 2001. ESDP: Primary Education Development Plan (2002-2006). Dar es Salaam: Basic Education Development Committee. MOEC.
- United States of America, 2020. Coronavirus Aid, Relief, and Economic Security Act. Public Law 116-136. Washington DC: Government. gov
- Vaismoradi, M., Jones, J., Turuman, H. & Snelgrove, S. 2016 Theme development in qualitative content analysis and thematic analysis. *Journal of Nursing Education and Practice*, 6(5):100-110.
- Van der Berg, S., Spaull, N., Wills, G., Gustafsson, M. & Kotze, J. 2016. Identifying Binding Constraints in Education. Synthesis Report for the Programme to Support Pro-Poor Policy Development (PSPPD) Research on Socio-Economic Policy. [online] <https://www.psppd.org.za>. [Accessed 13 January 2021].
- Van der Berg, S. & Gustafsson, M. 2019. Educational Outcomes in post-apartheid South Africa: signs of progress despite great inequality. In Spaull, N. & Jansen, J.D. (eds), *South African schooling: the enigma of inequality*, 25-45. New York: Springer Nature.
- Van Dyk, H. & White, C.J. 2019. Theory and Practice of Quintile ranking of schools in South Africa. A financial management perspective. *South African Journal of Education*, 39(1):1-19.
- Van Rooyen, J. (ed), Davis, E.H., Heystek, J.H., Du Plessis, P.J., Gallie, M.J., Conradie, J.J. & Thro, W.E. 2013. *Financial Management in South Africa*. Pretoria: Van Schaik.
- Van Schalkwyk, S. 2021. Flow Diagram of data Collection Order. Master of Education Dissertation. Pretoria: University of South Africa.

World Bank Group. 2020. The Impact of the Covid-19 pandemic on Education financing. [online] <http://pubdocs.worldbank.org/en/734541589314089887/Covid-and-Ed-finance-Final.pdf> [Accessed 9January 2021].

Yeasmin, S. & Rahman, K.F. 2012. Triangulation research method as a tool of social science research. *BuP Journal*, 1(1):154-163.

Yin, R.K. 2011. *Qualitative research from start to finish*. New York: Guilford Publication.

Yin, R., 2016. *Case study research and applications*. Sage Publications.

# ANNEXURE A

## UNISA ETHICS COMMITTEE REVIEW



### UNISA COLLEGE OF EDUCATION ETHICS REVIEW COMMITTEE

Date: 2021/08/11

Ref: **2021/08/11/6894453/37/AM**

Name: Mrs S Van Schalkwyk

Student No.: 6894453

Dear Mrs S Van Schalkwyk

**Decision:** Ethics Approval from  
2021/08/11 to 2024/08/11

**Researcher(s):** Name: Mrs S Van Schalkwyk  
E-mail address: 6894453@mylife.unisa.ac.za  
Telephone: 082 560 7649

**Supervisor(s):** Name: Dr P.K. Triegaardt  
E-mail address: paul.triegaardt@gmail.com  
Telephone: +971 50 729 9807

**Title of research:**

**Implementing funding policy on education equity during the COVID-19 Pandemic in Gauteng Secondary schools.**

**Qualification:** MEd 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 2021/08/11 to 2024/08/11.

*The low risk application was reviewed by the Ethics Review Committee on 2021/08/11 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:

1. The researcher will ensure that the research project adheres to the relevant guidelines set out in the Unisa Covid-19 position statement on research ethics attached.
2. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.




University of South Africa  
Pretorius 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](http://www.unisa.ac.za)

3. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the UNISA College of Education Ethics Review Committee.
4. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
5. 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.
6. 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.
7. 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.
8. No field work activities may continue after the expiry date **2024/08/11**. Submission of a completed research ethics progress report will constitute an application for renewal of Ethics Research Committee approval.

*Note:*

The reference number **2021/08/11/6894453/37/AM** should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.

Kind regards,



**Prof AT Motlhabane**  
**CHAIRPERSON: CEDU RERC**  
 motlhat@unisa.ac.za



**Prof PM Sebate**  
**EXECUTIVE DEAN**  
 Sebatpm@unisa.ac.za



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

# ANNEXURE B

## GDE RESEARCH APPROVAL LETTER



**GAUTENG PROVINCE**

Department: Education  
REPUBLIC OF SOUTH AFRICA

8/4/4/1/2

**GDE RESEARCH APPROVAL LETTER**

Date:	08 September 2021
Validity of Research Approval:	08 February 2021– 30 September 2021 2021/275
Name of Researcher:	Van Schalkwyk S
Address of Researcher:	40 Beryl Street Cyrildene Johannesburg
Telephone Number:	0825607649
Email address:	<a href="mailto:surayavs@icloud.com">surayavs@icloud.com</a>
Research Topic:	Implementing a Funding Policy on Education Equity during the COVID-19 Pandemic In Gauteng Secondary Schools
Type of qualification	Masters
Number and type of schools:	2 Secondary Schools
District/s/HO	Johannesburg East

**Re: Approval in Respect of Request to Conduct Research**

This letter serves to indicate that approval is hereby granted to the above-mentioned researcher to proceed with research in respect of the study indicated above. The onus rests with the researcher to negotiate appropriate and relevant time schedules with the school/s and/or offices involved to conduct the research. A separate copy of this letter must be presented to both the School (both Principal and SGB) and the District/Head Office Senior Manager confirming that permission has been granted for the research to be conducted.

*[Signature]* 09/09/2021

The following conditions apply to GDE research. The researcher may proceed with the above study subject to the conditions listed below being met. Approval may be withdrawn should any of the conditions listed below be flouted:

1. Letter that would indicate that the said researcher/s has/have been granted permission from the Gauteng Department of Education to conduct the research study.

1

*Making education a societal priority*

**Office of the Director: Education Research and Knowledge Management**

7<sup>th</sup> Floor, 17 Simmonds Street, Johannesburg, 2001  
Tel: (011) 355 0488  
Email: Faith.Tshabalala@gauteng.gov.za  
Website: www.education.gpg.gov.za

Open Rubric

2. *The District/Head Office Senior Manager/s must be approached separately, and in writing, for permission to involve District/Head Office Officials in the project.*
3. ***Because of COVID 19 pandemic researchers can ONLY collect data online, telephonically or may make arrangements for Zoom with the school Principal. Requests for such arrangements should be submitted to the GDE Education Research and Knowledge Management directorate. The approval letter will then indicate the type of arrangements that have been made with the school.***
4. ***The Researchers are advised to make arrangements with the schools via Fax, email or telephonically with the Principal.***
5. *A copy of this letter must be forwarded to the school principal and the chairperson of the School Governing Body (SGB) that would indicate that the researcher/s have been granted permission from the Gauteng Department of Education to conduct the research study.*
6. *A letter / document that outlines the purpose of the research and the anticipated outcomes of such research must be made available to the principals, SGBs and District/Head Office Senior Managers of the schools and districts/offices concerned, respectively.*
7. *The Researcher will make every effort obtain the goodwill and co-operation of all the GDE officials, principals, and chairpersons of the SGBs, teachers and learners involved. Persons who offer their co-operation will not receive additional remuneration from the Department while those that opt not to participate will not be penalised in any way.*
8. *Research may only be conducted after school hours so that the normal school programme is not interrupted. The Principal (if at a school) and/or Director (if at a district/head office) must be consulted about an appropriate time when the researcher/s may carry out their research at the sites that they manage.*
9. *Research may only commence from the second week of February and must be concluded before the beginning of the last quarter of the academic year. If incomplete, an amended Research Approval letter may be requested to conduct research in the following year.*
10. *Items 6 and 7 will not apply to any research effort being undertaken on behalf of the GDE. Such research will have been commissioned and be paid for by the Gauteng Department of Education.*
11. *It is the researcher's responsibility to obtain written parental consent of all learners that are expected to participate in the study.*
12. *The researcher is responsible for supplying and utilising his/her own research resources, such as stationery, photocopies, transport, faxes and telephones and should not depend on the goodwill of the institutions and/or the offices visited for supplying such resources.*
13. *The names of the GDE officials, schools, principals, parents, teachers and learners that participate in the study may not appear in the research report without the written consent of each of these individuals and/or organisations.*
14. *On completion of the study the researcher/s must supply the Director: Knowledge Management & Research with one Hard Cover bound and an electronic copy of the research.*
15. *The researcher may be expected to provide short presentations on the purpose, findings and recommendations of his/her research to both GDE officials and the schools concerned.*
16. *Should the researcher have been involved with research at a school and/or a district/head office level, the Director concerned must also be supplied with a brief summary of the purpose, findings and recommendations of the research study.*

The Gauteng Department of Education wishes you well in this important undertaking and looks forward to examining the findings of your research study.

Kind regards



.....  
Mr Gumani Mukatuni  
Acting CES: Education Research and Knowledge Management

DATE: 09/09/2021 .....

**Office of the Director: Education Research and Knowledge Management**

7<sup>th</sup> Floor, 17 Simmonds Street, Johannesburg, 2001

Tel: (011) 355 0488

Email: Faith.Tshabalala@gauteng.gov.za

Website: www.education.gog.gov.za

## ANNEXURE C TURNITIN REPORT

### SGBs implementing the NNSSF policy in Johannesburg East District fee-paying public secondary schools

#### ORIGINALITY REPORT

<b>23%</b> SIMILARITY INDEX	<b>23%</b> INTERNET SOURCES	<b>3%</b> PUBLICATIONS	<b>5%</b> STUDENT PAPERS
--------------------------------	--------------------------------	---------------------------	-----------------------------

#### PRIMARY SOURCES

<b>1</b>	<b>uir.unisa.ac.za</b> Internet Source	<b>8%</b>
<b>2</b>	<b>hdl.handle.net</b> Internet Source	<b>4%</b>
<b>3</b>	<b>ujcontent.uj.ac.za</b> Internet Source	<b>2%</b>
<b>4</b>	<b>www.scielo.org.za</b> Internet Source	<b>1%</b>
<b>5</b>	<b>Submitted to University of South Africa</b> Student Paper	<b>1%</b>
<b>6</b>	<b>journals.sagepub.com</b> Internet Source	<b>&lt;1%</b>
<b>7</b>	<b>allafrica.com</b> Internet Source	<b>&lt;1%</b>
<b>8</b>	<b>www.clydeco.com</b> Internet Source	<b>&lt;1%</b>
<b>9</b>	<b>researchspace.ukzn.ac.za</b> Internet Source	<b>&lt;1%</b>



**ANNEXURE D**  
**LANGUAGE EDITING CERTIFICATE**

**CHANÉ SMITH**  
**PROOFREADING AND EDITING**

Member of the Professional Editors' Guild

**CERTIFICATE OF EDITING**



To Whom It May Concern,

This letter serves to confirm that in May 2022, I completed the proofreading and language editing for the dissertation of

**Suraya van Schalkwyk**

**Student number: 6894453**

**Title of dissertation: SGBs implementing the NNSSF policy in Johannesburg East District fee-paying secondary schools.**

This document is being submitted in the fulfilment of the requirements for the degree

**Master of Education in Education Management**

in

**The College of Education**

at

**The University of South Africa**

I have proofread and edited the entire dissertation, including the introductory pages, the list of references and the appendices. This editing involved proofreading, language, style, grammar, and technical editing. I used track changes in WORD to make comments and note changes. The document was returned to the author, who was responsible for making the necessary changes. Please note that this confirmation refers only to editing of work done up to the date of this letter and does not include any changes which the author or the supervisor may make later.

Sincerely,

**Chané Smith**

**BEd, Hons. (Ed.), MEd, Dip. Proofedit**

**16 May 2022**



071 440 6154

csproofreading.editing@gmail.com

## **ANNEXURE E**

### **COVERING LETTER FOR RESEARCH PARTICIPANTS**

Suraya van Schalkwyk  
40 Beryl Street  
Cyrildene  
Johannesburg  
2198  
(C) 082 560 7649  
(E) [6894453@mylife.unisa.ac.za](mailto:6894453@mylife.unisa.ac.za)

**Title of Research Study: Implementing Funding Policy on Education Equity During the Covid-19 Pandemic in Gauteng Secondary Schools**

Dear Sir/Madam

I, Suraya van Schalkwyk, am doing research under the supervision of Dr P.K. Triegaardt, a lecturer in the Department of Education Management and Leadership, towards a Master's degree at the University of South Africa.

I would like to hereby request your school to participate in a study entitled: "The implementation of the funding norms on education equity during the Covid-19 pandemic in Gauteng Secondary Schools"

The aims of the study are

To determine the implementation for the funding policy on education equity during the Covid-19 pandemic in Gauteng secondary schools.

The sub-aims and objectives that will serve as primary focus areas to explore the implications for the funding policy on education equity during the Covid-19 pandemic at Gauteng secondary schools are:

- 1) What is the meaning of equity within education?
- 2) How is school funding managed by the SGB in a fee-paying school?
- 3) Which factors prevent SGBs from exercising financial management during the Covid-19 pandemic?
- 4) Which financial management strategies could be offered as recommendations to manage school finances during the Covid-19 pandemic?

As previously stated, the study will entail research at two selected Secondary Schools in the Johannesburg East District. I would like to interview five members of each

school's finance sub-committee of the School Governing Body, comprising of the principal, chairperson, treasurer, a teacher representative and the school finance officer serving on the SGB. The interviews will be done on the Microsoft Teams platform, due to the impact of the Covid-19 pandemic, which limits human contact. The study will entail the following steps to ensure a high level of professionalism:

- Each focus group interview with the participants will be approximately 40 to 60 minutes long.
- The study involves taking part in an online interview through MS Teams due to the impact of Covid-19, which limits human contact. If you agree, I would like to voice record the discussion digitally to ensure accuracy when transcribing content.
- Interviews will be conducted after school hours so that the normal teaching and learning process is not interrupted and to accommodate participants who work in the private sector.
- Each school, as well as each participant, will be assigned an alpha-numeric pseudonym. This will be done to ensure and secure anonymity. Hence, no participant will be identifiable in any way from the results of the research.
- Participation in this study is strictly voluntary and participants may withdraw without any consequence.
- The benefits of this study will include a thorough investigation into the understanding of funding norms on equity during a pandemic, financial management strategies implemented by Quintile 4 schools to ensure quality education at the school. In this way, other Quintile 4 schools will be exposed to strategies that will improve financial management strategies to enhance quality education. As a researcher, I will develop concepts and arrive at conclusions based on patterns and themes that will be identified in the collected data from the individual interviews.
- No risks are involved in this study. Furthermore, no injury is anticipated and in the case of emotional harm, the District Social worker involved with Employee Assistance will be informed. Additionally, there will be no reimbursement or any incentives for participating in the research study.

The feedback procedure will entail the following:

After I have completed the interview and processed the data, I will e-mail a copy of his/her individual transcript to each participant for them to verify the accuracy of the details. Thus, they will be allowed to give their views on the interpretations of their interview. Each participant will be given the golden opportunity to confirm the trustworthiness and credibility of their expressions in this study, which deals with the impact of the funding norms on equity during a pandemic in Gauteng secondary schools.

Thank you for your support. I kindly await your response in connection with my request.

Yours sincerely



UNISA MEd Student

\_\_\_\_\_  
Dr P.K. Triegaardt

Supervisor

### RETURN SLIP BY PARTICIPANTS

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 this participation.

I have read (and it has been explained to me) and understood the study as explained in information provided in the information sheet.

I have had sufficient opportunity to ask questions and I am prepared to participate in this study.

I understand that my participation is voluntary and that I am free to withdraw at any time without a penalty (if applicable).

I am aware that the findings of my study will be processed into a research report, journal, publications and or conference proceedings, but that my participation will be kept confidential unless otherwise specified.

I agree to a voice recording of the interview.

I have received a signed copy of the informed consent agreement.

\_\_\_\_\_  
Participants Name & Surname

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**ANNEXURE F**  
**LETTER OBTAINING PERMISSION FROM THE GAUTENG**  
**DEPARTMENT OF EDUCATION TO CONDUCT THE RESEARCH**

Suraya van Schalkwyk  
40 Beryl Street  
Cyrildene  
Johannesburg  
2198  
(C) 082 560 7649  
(E) [6894453@mylife.unisa.ac.za](mailto:6894453@mylife.unisa.ac.za)

Gauteng Department of Education  
Gumani Mukatuni  
7th Floor, 6 Hollard building  
Main & Simmonds Street  
Johannesburg

**Title of Research Study: Implementing a Funding Policy on education equity during the Covid-19 pandemic in Gauteng Secondary Schools?**

Dear Madam

I, Suraya van Schalkwyk, am doing research under the supervision of Dr P.K. Triegaardt, a lecturer in the Department of Education Management and Leadership, towards a Master's degree at the University of South Africa.

We are inviting 2 Secondary schools in circuits of the Johannesburg East District to participate in the study entitled: "The funding policy on equity in education during a pandemic in Gauteng secondary schools." The aims of the research project are:

To determine the implementation of the funding policy on education equity during the Covid-19 Pandemic in Gauteng secondary schools.

The sub-aims and objectives that will serve as primary focus areas to explore the implications for the funding policy on equity in education during a pandemic at Gauteng secondary schools are:

- 1) What is the meaning of equity in education?

- 2) How is school funding managed by SGBs in a fee-paying school?
- 3) Which factors prevent the SGB from exercising financial management during the Covid-19 pandemic?
- 4) Which financial management strategies could be offered as recommendation to manage school finances during the Covid-19 pandemic?

As previously stated, the study will entail research at two selected Secondary Schools in the Johannesburg East District. I would like to interview five members of each school's finance sub-committee of the School Governing Body, comprising the principal, chairperson, treasurer, a teacher representative and the school finance officer serving on the SGB. The interviews will be done on the Microsoft Teams platform, due to the impact of the Covid-19 pandemic, which limits human contact. The study will entail the following steps to ensure a high level of professionalism:

- Each interview with individual participants will be approximately 20 to 30 minutes long.
- The study involves taking part in an online interview through MS Teams due to the impact of Covid-19, which limits human contact. If you agree, I would like to digitally voice record the discussion to ensure accuracy when transcribing content.
- Interviews will be conducted after school hours so that normal teaching and learning process is not interrupted and to accommodate participants who work in the private sector.
- Each school as well as each participant will be assigned an alpha-numeric pseudonym. This will be done to ensure and secure anonymity. Hence, each participant will not be identifiable in any way from the results of the research.
- Participation in this study is strictly voluntary and participants may withdraw without any consequence.
- The benefits of this study will include a thorough investigation into the understanding of funding norms on equity during a pandemic, financial management strategies implemented by Quintile 5 schools to ensure quality education at the school. In this way, other Quintile 5 schools will be exposed to

strategies that will improve financial management strategies to enhance quality education. As a researcher, I will develop concepts and arrive at conclusions based on patterns and themes that will be identified in the collected data from the individual interviews.

- No risks are involved in this study. Furthermore, no injury is anticipated and in the case of emotional harm, the District Social worker involved with Employee Assistance will be informed. Additionally, there will be no reimbursement or any incentives for participating in the research study.
- The feedback procedure will entail the following:

After I have completed the interview and processed the data, I will email a copy of individual transcript to each participant for them to verify the accuracy of the details. Thus, they will be allowed to give their views on the interpretations of their interview. Each participant will therefore be given the golden opportunity to confirm the trustworthiness and credibility of their expressions in this study, which deals with the impact of the funding norms on equity during a pandemic in Gauteng secondary schools.

Thank you for your support. I kindly await your response in connection with my request.

Yours sincerely



S. van Schalkwyk  
UNISA Med Student

---

Dr P.K. Triegaardt  
Supervisor

## **APPENDIX G**

### **FOCUS GROUP INTERVIEW**

**QUESTION 1: WHAT IS YOUR UNDERSTANDING OF THE FUNDING NORMS ON EQUITY IN EDUCATION?**

- 1.1 What is your understanding of the funding norms according to the NATIONAL NORMS AND STANDARDS OF SCHOOL FUNDING policy?
- 1.2 Do you understand the difference between equity and equality in education?
- 1.3 How does the school quintile rank impact funding at the school?
- 1.4 Does the school receive the same amount of funding as other schools in the district?
- 1.5 Is your school placed in the correct quintile?
- 1.6 Does money equal better education?

**QUESTION 2: WHICH FACTORS PREVENT SGBs FROM EXERCISING CONDUCTIVE FINANCIAL MANAGEMENT?**

- 2.1 Does the school have parents who are unwilling to pay fees or apply for an exemption from fee-payment?
- 2.2 How does total exemptions granted impact on the quality of education at the school?
- 2.3 How does the school link budget planning to educational objectives?
- 2.4 How does the school deal with parents unwilling to pay fees or apply for an exemption?
- 2.5 How and when does the school evaluate the impact of the annual budget to see if it has reached its goals of exercising financial decision-making conducive for a fee-paying school?



### QUESTION 3: HOW IS SCHOOL FUNDING MANAGED BY SGBs IN FEE-PAYING SCHOOLS DURING THE COVID-19 PANDEMIC?

- 3.1 Does the school have parents who are unwilling to pay school-fees or apply for an exemption during the Covid-19 pandemic?
- 3.2 What were the reactions of parents paying fees during the lockdown period of Covid-19 pandemic?
- 3.3 What plans were put in place to balance the budget for the resultant shortfall due to non- payment of fees?
- 3.4 How did the Covid-19 pandemic impact school resources and salary payments of SGB paid staff?
- 3.5 How was the school budget influenced by Covid-19?

### QUESTION 4: WHICH FINANCIAL MANAGEMENT STRATEGIES FROM FEE-PAYMENT SECONDARY SCHOOLS COULD BE IMPLEMENTED TO MANAGE SCHOOL FINANCES DURING THE COVID-19 PANDEMIC?

- 4.1 Does the school have a finance policy and why is it important to have one in place?
- 4.2 How does the school link financial planning to educational objectives?
- 4.3 Which processes was followed to grant additional exemptions from fee-payment during the Covid-19 pandemic?
- 4.4 Did the school apply for compensation for exemptions granted from the Provincial Department? Why or Why Not?
- 4.5 Does the school have an Internal auditor and how did the go about appointing an external auditor?
- 4.6 How and when does the school evaluate the impact of the annual budget to see if it has reached its goals in exercising financial decision-making for fee paying school during the Covid-19 pandemic?

## APPENDIX H

### DOCUMENT ANALYSIS

DOCUMENT ANALYSIS	ISSUE	RECORDS	COMMENTS ON DOCUMENTS
FINANCIAL POLICY	DOES THE SCHOOL HAVE A FINANCIAL POLICY?		
SCHOOL BUDGET	<p>Who drafted the school budget?</p> <p>Has the budget been adopted through various resolutions?</p> <p>Does the school adhere to the budget when expenditures occur?</p> <p>Does the policy comply with legal prescriptions regulating financial management?</p>		
RESOURCE ALLOCATION	Does the school use the Resource Allocation for its intended purpose?		
ANNUAL FINANCIAL STATEMENT	<p>Is the AFS drafted by a registered auditor?</p> <p>What was the main findings of the audit?</p>		