

**THE DEVELOPMENT AND IMPLEMENTATION OF BUDGET IN SELECTED SECONDARY
SCHOOLS IN LIMPOPO PROVINCE, SOUTH AFRICA**

by

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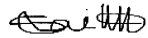
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DECLARATION

I, Maggie Mamotshabo Shai (56662157), declare that this research study: **The development and implementation of budget in selected secondary schools in Limpopo Province, South Africa** is my original work. All the citations used in the study have been acknowledged by me in the reference section.

Signature:



Date:

22/ 04/ 2024

DEDICATION

I am humbled to dedicate this dissertation to my children Mogau, Sean and Boikhutso. I further dedicate it to my niece Amogelang Sekiti and my mother Raisibe Sekiti for their unwavering love and inspiration during this tough academic journey. Special gratitude is bestowed upon my late father, Makgotlodiwe Hulabela Sekiti who cultivated a culture of hard work in everything I pursue. May his soul find eternal peace and tranquillity.

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ABSTRACT

The development and implementation of budget is a challenge in schools. The aim of the study was to assess the challenges of budget development and its implementation in selected schools in Sekhukhune East District in Limpopo Province, South Africa. The study explored qualitative research methodology to help the researcher to gather in-depth information on the challenges that public schools face when developing and implementing budget. It adopted a case study approach to understand the participants' perceptions of the phenomenon being studied. Participants consisted of schools' principals and schools' treasurers of selected schools. The District Deputy Chief Governance Officers (DCGOs) also participated.

The study employed purposive sampling in selection of participants. Semi-structured interviews were conducted to gather information from participants in their own setting. The information was analysed using thematic analysis where themes and sub-themes were created. The study found that there are various challenges in the development and implementation of the budget in selected schools. It pointed out lack of financial background knowledge and training on financial management as key to successful development and implementation of school budgets. It also found other factors such as poor understanding of legislative instruments, oversight financial controls and lack of transparency as having limiting effect on development and implementation of budgets in schools.

The researcher's recommendations customised financial training for SGB members training on annual basis in order to cover legislative framework and financial management to encourage members of the SGB to take decisive responsibilities in the development and implementation of budget. Implementation of effective financial controls is an important consideration in school financial management. The research articulates that lack of accountability and transparency can be attributed to lack of financial management. It highlighted monopoly of financial controls by some principals as the challenge that stems from poor financial background knowledge.

KEY WORDS

Deputy Chief Governance Officer, School Governing Body, financial management training.

LIST OF ABBREVIATIONS AND ACRONYMS

AGM	Annual General Meeting
DCGOs	Deputy Chief Governance Officers
DCGOX	Deputy Chief Governance Officer 1
DCGOY	Deputy Chief Governance Officer 2
ES	Education Sector
FB	Fixed Budgeting
FINCOM	Finance Committee
HOD	Head of Department
IB	Incremental Budgeting
LIB	Line-Item Budgeting
LDoBE	Limpopo Department of Basic Education
MEC	Member of the Executive Council
MST	Maths, Science and Technology
NNSSF	National Norms and Standards for School Funding
PBB	Performance based budgeting
PFMA	Public Finance Management Act
P010-P050	Principal 1-5
RSA	Republic of South Africa
SASA	South African School's Act
SFO	School Finance Officer
SGB	School Governing Body
SMC	School Management Committee

SMT	School Management Team
T001-T005	Treasurer 1-5
UNISA	University of South Africa
UPE	Universal Primary Education
ZBB	Zero Based Budgeting

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CHAPTER 1 OVERVIEW OF THE STUDY

1.1 INTRODUCTION

South Africa has introduced a funding model called ‘The National Norms and Standards for School Funding (NNSF) Policy (Republic of South Africa,1998)’ to redress the inequalities that prevail amongst public schools in the country. Due to racial division and socio-economic factors in South Africa, the policy made it possible to classify the schools in five categories called quintiles. This model categorises schools according to the availability of infrastructure, financial and physical resources, whereby schools with poor infrastructure, lack of financial and physical resources fall under quintiles 1 and 2 respectively (Mestry and Ndhlovu, 2014).

Schools classified in quintile 3 serve the middle range communities whereas quintiles 4 and 5 serve the most affluent class. The funding system is used to determine the amount of money allocated to each school based on their quintile rankings. Poor schools ranked quintiles 1 and 2 are given high allocation per learner as they are situated in poverty-stricken areas, followed by quintile 3 schools. According to Maistry and Africa (2020: 2) “no-fee schools receive all their funding from the state and are not allowed to charge user or school fees, thus giving them very little autonomy in the way in which they are able to operate”. Quintiles 4 and 5 schools receive less support from the government as they are better able to raise funds. Such schools are often well-resourced. The use of public fund requires accountability.

The Republic of South Africa (1996), South African School’s Act, No.84 of 1996, (SASA), provide for collaboration between schools’ principals and School Governing Bodies (SGBs) in terms of public funds accountability at school level (Basson and Mestry, 2019: 1). The inclusion of School Governing Bodies (SGBs) in the governance of schools has decentralised the powers traditionally vested in the school principals (DeMathews, 2014). South African Schools Act has delegated the financial functions, which includes budgeting, to the SGB as a way to monitor how funds are used. Mestry and Bischoff (2009: 220) describe budget as ‘a plan of income and expenditure for the next financial year and how resources will be executed to enhance the quality of education.’ There are, however, some sporadic power contestations between some principals and SGB members (Van Rooyen, 2013). There should be collaboration between the principal and SGB members in managing finances of the school.

1.2 ANALYSIS OF CONCEPTS RELATED TO BUDGETING

The budget development and implementation occur within the context of certain key concepts. Some of these concepts are discussed below:

1.2.1 Budgeting

The successful budget development and implementation requires skills and diligence as it is integral to effectiveness in public school financial management. Lewis (2003: 21) defined a budget as money that is allocated for a given purpose. The budget, therefore, serves as a planning tool to manage the financial resources of an institution by estimating the amount of money each budget item will cost and how much the school is expecting to receive. Oosthuizen (2002: 220) referred to budget as a comprehensive plan that elaborates on activities that must take place within a specified period. Budget is limited to a timeframe and must be executed within the prescribed period, usually a year.

Through budget development, an organisation can estimate income and expenditure and therefore proactively compile plans for the next fiscal year. (Long, 2018) posits that budget should reflect elements such plans, controls, commitments and amount of expected revenue and expenses for a particular institution for a given period. The controls encompass the bookkeeping systems that must be in place to effect proper accounting and reporting purposes. The schools are obliged to develop a budget and to develop a system to assist in tracking expenditure and reporting. It is crucial to ensure that budget is meant to guide management of school finances.

1.2.2 School budget

Every public school must develop budget to outline its position regarding income and expenditure. The school budget must contain a detailed financial commitment which must be met for the coming financial year. Mofolo and Mosala (2016) entailed school budget as a comprehensive plan in respect of the sources of income and expenditure trends in delivering school services. According to Heystek (2012: 70) school budgeting refers to a process of developing a budget for the school. The responsibility for developing school budget is by law

delegated to the SGB (Potgieter, 1997). The school budget gives the SGB a direction in terms of expenditure and accountability.

The public school receives an income from state allocations, school fees, donations and fund-raising activities. Each component in the school should compile its own financial plan for the submission to the SGB to consolidate into the main school budget. Kruger (2011) considered budget as appropriate to provide the SGB with the benchmark to measure and control its performance. The school budget is supposed to be the planning tool that outlines expected income and expenditure (Xaba and Ngubane, 2010). The implementation of school budget is designed to improve the efficient utilisation of the limited allocated resources.

1.2.3 Budget accountability

The money received from the government as allocation to the school and any donation raised for the purpose of augmenting school coffers must be accounted for. Accountability is an act of responsibility towards one's actions. In the school environment the SGB is directed to manage the finance of public schools and to account for expenditure. Spaul (2013) highlighted that to enhance efficiency in management of school resources there must be an increase in the way the school resources are managed and accounted for. According to Dossing (2011: 24) accountability reflects the perspective of individual and organisational accountability. Public schools are obliged to compile financial statement and report to both the community and respective authorities.

The principal of the school accounts to the SGB and the Head of Department (HOD) of the Department of Education. The accounting procedure is developed to explain the use of internal controls such as receipts books, invoices, cheque books, etc., to improve accountability. In concurring with other researchers, Van Wyk (2004) consolidated, as a matter of utmost importance, that the SGB must indeed provide financial statements to the authorities responsible for funding in terms of income and expenditure. The detailed report that explains the expenditure trends must be accompanied by substantive proof of payments in the form of receipts to support any transaction made. To account properly, Van Rooyen (2008) argued that there should be recording and reporting of any decision recommended during the budget deviation that reflect this reasoning in the accounting statements.

To ensure sustainability of the public schools, the SGB have the strict mandate to report on the financial position of the school to the respective authorities. An independent external auditor should be assigned to conduct audits and to ensure compliance with other relevant statutory requirements. Section 45 (5) of SASA states that “a governing body must submit to the Head of Department (HOD), within six months after the end of each financial year, a copy of the annual financial statements, audited or examined in terms of this section”. Van Rooyen (2012) further maintained that the SGB must make such financial report summaries to the parents and supports quarterly updates in this regard.

Section 43 (1) of SASA articulates the appointment of the auditor as a registered accountant and auditor in terms of the Public Accountants and Auditors Act, 1991 (Act No. 80 of 1991). To make reporting feasible, the school financial clerk must prepare the school financial report monthly which reflects accurate spending directions. Accountability, therefore, is a regulatory process that requires compliance with legislation, record keeping and reporting (Dubnick and Justice, 2004). The records in this regard must be available for perusal to test accountability in relation to budget implementation. The appointed auditor must compile compliance report at the end of the auditing process which must be submitted to the relevant authority for future reference and accounting.

1.2.4 Budget monitoring

Budget monitoring involves the act of comparing the incomes with expenditure. It is conducted to ascertain deviations from the budget so that corrective measures can be implemented. Budget monitoring is the process that provides a picture of how the allocated funds are utilised to identify variance from the plan and involves actions that seek to circumvent fraudulent activities and errors (Du Plessis, 2012). It seeks to ensure that activities outlined in the budget are prioritised without any surplus or deficit. In budget monitoring variance it is inevitable because of economic fluctuations or failure to consider implications of inflation in the next financial year. In line with the rationale to ensure proper monitoring of the budget, Van der Westhuizen (2002) stressed that budget adjustment should be properly recorded to reflect the reasons which justify decision for deviation.

To detect and alleviate constraints in budget implementation, monitoring should be conducted continuously. Kennedy (2011: 10) highlighted that a well-coordinated monitoring protocol

can identify actions which require immediate corrective actions to align expenditure to the budget plan. In terms of the public-school setting, the finance committee should conduct regular monitoring meetings to be up to date with budget performance. Arikawe (2009) also expressed support to monitoring as continuous and a tool to help embark on proactive intervention to address areas of concern. Poor monitoring of budget creates unnecessary pressure in the running of the school and leads to poor audit reports. This adversely affects future financial planning and allocation to the school.

1.2.5 Budget control

Budget control entails the comparison of the expenditure with the allocated revenue. It is the delegated responsibility of the SGB to implement effective budget control measures to achieve the planned financial targets of the school. Du Plessis (2012) asserted that an important measure of budget control is to have control. It certainly means that control measures should be executed both internally and externally by people who are delegated to control the finances. The study by Clarke (2007) supported the importance of internal and external control as effective means of financial management. Reporting is an essential component of budget control that ensures relevant stakeholders are provided with feedback in terms of procurement of goods and expenditure. Owego (2012) further expatiated on the role of the SGB in effecting proper controls and the intended aspiration to implement the budget accordingly. Budget control ensures effective development and proper implementation of budget.

1.3 PROBLEM STATEMENT

A significant number of schools face challenges in developing and implementing budgets. Gachithi (2010: 2) stated that “budget implementation has become a challenge to many institutions because public institutions are supposed to make correct estimation for implementation of certain developments within relevant economic parameters”. Schools find it difficult to work according to the budget they developed. This, therefore, leads to difficulties in its implementation. Most public schools find it difficult to manage finances through SGBs as adequate training about financial management was not done adequately (Mncube, 2012). South African Schools Act (SASA) has allocated financial functions to SGBs, financial

committees and school principals, but schools are still unable to solve financial challenges efficiently because of limited knowledge and skills (Spaull, 2013).

Adequate training is required to capacitate the stakeholders in financial management skills. Ndou (2012: 5) argued that principals and SGBs lack financial skills and display poor knowledge of procurement and legislative instruments. Poor financial control in schools is a matter of public interest. It is imperative that further studies be undertaken to assess and investigate challenges that constrain budget development and implementation in Sekhukhune District. Recommendations will be made to find solutions that can improve the situation.

1.4 PURPOSE OF THE STUDY

This research seeks to gain knowledge about the challenges that SGB members and school principals are faced with in relation to budget development and implementation. The outcome of the research is intended to influence policy review and open an opportunity to empower and strengthen the policies which will enable self-regulatory systems. The research potentially strengthens the policy to identify shortcomings. It will provide new platforms for research in the area of budget development and implementation. The findings may be applicable across other disciplines to improve their efficiencies.

1.5 RESEARCH PROBLEM STATEMENT

Management of school budgets is a subject of debate. Schools are obliged to develop and implement school budgets. Development and implementation of the budget is regulated. There are certain regulatory prescripts which must be followed. Limpopo Department of Education Finance Prescripts has been developed to assist schools to follow sound financial management practices. Each school must establish Finance Committee (Fincom) that is tasked with the responsibility to compile the school budget. This committee compiles a consolidated budget that reflects the departmental needs of the school. Therefore, the budget can also serve as a benchmark for the success of an organization in achieving the goals that have been set (Alfian and US, 2023; Febrian and Yuza, 2023). The main objective of this policy drive is to ensure that all schools follow uniform pattern in development and implementation of school budget.

Despite the concerted effort to streamline budget development and implementation, there are still inherent challenges. Budget development must be concluded prior to the commencement of the school programme. There are systematic problems in the allocation of school budget from Department of Education. Some schools receive budget allocation towards the end of the first term. This delay interferes with the implementation of activities. The delays cause budget deviations because certain items could not be run in line with the budget obligations. The study conducted by Ghias (2014) apportioned the blame in budget implementation to improper planning. Stakeholders have the duty to work together to eliminate inconsistencies in budget development and implementation.

Deviation creates accountability challenges. Some activities not initially on the budget will find their way into it. While some funds will be forced to relocate from one budget vote to another. Poor planning and improper training of stakeholders create inconsistencies in budget development and implementation. According to Xaba (2011: 207), planning, especially on the part of the SGB, is crucial to the success of the budget process. Deviations culminate in fruitless and wasteful expenditure. Poorly implemented school budget results in a loss of focus on the budget. It is, therefore, important that all stakeholders on budget planning put focus on proper planning and implementation.

Budget development and implementation is not a challenge that is entrenched in South Africa alone. Existing literature highlighted its propagation across the globe. The study conducted in Nigeria indicated that public schools encountered challenges regarding participation of key stakeholders in budget process (Akinfolarin, 2016). Akinfolarin (2016) indicated that some principals fail to properly engage relevant stakeholders during the development of the school budget. Stakeholders who feel deprived of an opportunity in the budget process may refuse to accept it. This would create challenges in the implementation phase. The situation highlights the importance of stakeholder participation and the limitation experienced when inclusion does not prevail.

Budget is meant to reflect in the overall performance of the school. According to Garcia and Munroe (2014) budget planning in Canada faced complex challenges because spending per pupil could not be reflected in student performance. Alahmadi and Tabrizi (2019) argued that expenditure of allocated funds is executed on items that did not add value. In this kind of situation, monopolization of budget expenditure breed nepotism and corruption. Ndou (2012: 5) described the failure by some school principals to follow procurement prescripts as the bone

of contention. Adherence to school financial policy is an obligation. Its failure renders school management ineffective and inefficient.

Improved budget development and implementation are key elements in sound school finance management. Failure to strictly adhere to proper procedures constitute transgression and must be dealt with appropriately. There are still challenges associated with reporting of such cases. However, on 16 March 2017, Corruption Watch reported 1400 cases of corruption in schools (Ground Up, 2017). Main cases involved misappropriation of school funds and gross mismanagement of school finances. On the grounds of challenges that are still being experienced regarding school financial management, this study is commissioned to explore the efficacy in the development and implementation of school budget in Sekhukhune East District in Limpopo Province.

1.6 MAIN RESEARCH QUESTION

- Which factors constrain budget development and implementation in selected secondary schools in Limpopo Province, South Africa?

1.7 SUB-QUESTIONS

- How do various factors constrain effective development and implementation of the budgets of selected secondary schools in Limpopo Province?
- What are the policy requirements for the schools' budget development and implementation in Limpopo Province?
- How can selected secondary schools ensure that they develop and implements budget effectively and efficiently?

1.8 AIM AND OBJECTIVES

1.8.1 Aim

The main aim of the study is to determine the challenges encountered in the development and implementation of school budget in selected secondary schools in Limpopo Province.

1.8.2 Objectives of the study

- To determine factors that constrain effective development and implementation of schools' budget in selected secondary schools in Sekhukhune East District, Limpopo Province.
- To determine which policy requirements, influence the development and implementation of budgets development in selected secondary schools in Sekhukhune East District, Limpopo Province.
- To suggest effective strategies for the development and implementation of budget in schools.

1.9 SIGNIFICANCE OF THE STUDY

The proposed study is intended to make a contribution into existing body of knowledge in the field of financial management by bringing new dimensions in the development and implementation of budget in selected secondary schools in Sekhukhune East District. The study will provide possible solutions to the challenges related to the development and implementation of schools' budget. It further aims to improve the current practice in terms of budget development and implementation. The outcomes will serve as the fundamental basis for scholars to conduct further research in development and implementation of school budgets. The study will add value in the improvement of school financial policies by virtue of consolidating the value of training for SGB members and other key stakeholders.

1.10 THE STUDY OUTLINE

Chapter 1: Introduction

This chapter consists of the introduction, purpose of the research, research problem statement, aims and objectives of the study. The introduction deals with the background information and makes comprehensive introduction to the study. The purpose of the study elaborates on the need and desirability to conduct the study. The problem statement is important to unpack what constitutes the problem to be studied. Aims and objectives provide the basis of what the study seeks to achieve.

Chapter 2: Literature Review

This chapter provided theoretical framework and discussed the bearing of existing literature on the study. Information review of literature of the study regarding the development and implementation of budget in selected public secondary schools.

Chapter 3: Methodology

This chapter provided information on the methodological designs that was adopted in the study, the approach and sampling. Attention was paid to, among others, data collection methods, sampling methods, limitations of the study, trustworthiness and credibility of the study and ethical considerations.

Chapter 4: Result presentation and Discussion

This chapter focused on data presentation, analysis and discussions of results.

Chapter 5: Summary of findings, Recommendations and Conclusion

The focus on this chapter was the summary of results, it provided an outline of recommendations of the study and conclusions about the research.

1.11 CHAPTER SUMMARY

Chapter 1 dealt with the introduction, problem statement, purpose of the study, the main aim, objectives as well as the main question and sub-questions. The division of chapter was provided to provide information on the chronology of the chapters in the research.

CHAPTER 2 LITERATURE REVIEW

2.1 INTRODUCTION

In South Africa the development and implementation of the school budget is a regulatory process in terms of the South African School Act (SASA), No. 84 of 1996. The school system promotes democratic governance which paves a way for the election of school governance structures with the delegated responsibility to develop, manage and implement school financial budget. The public-school budget is therefore an integral part of the school governance and financial management. However, some schools still experience challenges in both the development, management and implementation of the budgets. Gachithi (2010: 2) argued about the challenges of budget implementation to many institutions.

South African School Act was promulgated to improve efficiency and accountability in management of school finances. The provisions of the Act strictly direct all public schools to have democratically elected SGBs. The SGBs must comprise of teachers, non-teaching staff, parents and learners and further delegate management and governance powers, including financial responsibility, to the SGB. Despite the enactment of this legislative requirement, Xaba (2011: 201) posited that the school governance in South Africa continues to encounter challenges. In view of the possible causes, Ndou (2012: 121) argued that school financial challenges are uniform and include lack of financial management skills and failure to understand the legislative mandate underlying the management of school finance.

This chapter, therefore, outlined the theory of collaboration to give effect to the theoretical framework that underpinned the study. Collaboration is a mutually beneficial and well-defined relationship entered into by two or more organisations to achieve common goals (Mattessich and Johnson, 2018). It also considered the key concepts in which school budget can be conceptualised, analysed and interpreted. It also outlined key legislative considerations that are important to understand the legal foundation of the school budget. The analysis of literature in developing and developed countries is covered in this chapter to provide an explicit global overview of the challenges related to the development and implementation of the school budgets.

2.2 THE PROCESS OF BUDGET PREPARATION

The development of the budget is an important activity in the public schools. The process of budget development results in the situation whereby educational objectives are expressed into a working plan of action for the following academic year. The budget should reflect proactive planning (Botha, 2013: 196). The SGB through its finance committee consults with the stakeholders to submit their educational needs to consolidate it into the actual school budget. Hashem (2014) concurred with other researchers to the effect that budget development involves estimates or projections to inform planning decisions. The stakeholders should be consulted in the budget preparation to ensure transparency in participation.

To prepare a budget does not only cover the allocation of resources but most importantly an understanding of the sources of such funding. Andrews and Hill (2003) argued that while budget preparation is not the only thing that should be taken into consideration, it still forms the foundation in making estimates or projections. The school budget must indicate how the money is going to be utilised to meet the educational development of the institution. While noting the importance of budget preparation, it is critical to understand that budget is subject to compliance with certain policies (Shah, 2007). In the public schools there are guidelines to allocate the percentages of money for norms and standards for each school and how much should be spent on every budget vote.

Therefore, this guideline is adopted by schools to determine what should be included in their school budgets and how much percentage must be allocated for each item. According to Section 19 of SASA (1996: 11) the Department of Education is obliged to subject newly elected SGB members to introductory training. While there are existing guidelines to help the schools in the preparation of the budget, there are challenges emanating from the interpretation which affect its implementation. The SGB require rigorous training in financial literacy to ensure sufficient capacity. The training programmes should consider the educational background of the recipients.

2.3 LEGAL FRAMEWORK INFLUENCING ISSUES RELATED TO THE SCHOOL BUDGET

The public-school financial management is informed by several legislative frameworks and some of the most relevant statutes which govern school finance are discussed below:

2.3.1 The Constitution of South Africa Act 108 of 1996.

The constitution of the country enshrines the right to learn and provides the legal framework to give effect to learning. Section 195 of the Constitution prescribes the basic values and principles governing public administration, while Section 195(1) promotes economical and efficient use of the resources and reinforces the need for public transparency through feedback by providing the public with timely, accessible and accurate information (RSA 1996a, 195(1) (b)).

2.3.2 South African Schools Act No. 84 of 1996 (SASA), (Republic of South Africa, 1996)

The Act addresses delegated financial responsibilities of a public school to the SGB. In terms of Section 36 the SGB members are assigned the mandate to take all reasonable measures to augment the resources allocated by the state in order to improve the quality of education (RSA 1996). The specific roles of the SGB are expanded to ensure that there is limited disruption to the academic calendar due to poor planning or misappropriations of funds. The provisions of Section 38 (I) give directive to the SGB in terms of the applicable timelines to prepare a school budget.

In addition to the annual budget, schools further have the mandate to develop school financial policy in alignment with the National and Provincial guidelines to manage public finance at school level. Hicks, Hicks and Maldonado (2016: 46-60) described a policy as a statement that reflects the intention of people who want to implement it as a procedure. It is the prerogative of the SGB to draw up the school finance policy that does not deviate from the provisions of the National and Provincial financial statutes such as the Public Finance Management Act (PFMA), National Treasury Regulations and Guidelines etc. Okpala (2014) argued that failure to link the policy to other relevant legislation can be disastrous. The legal framework plays a pivotal role in improving constancy in the implementation by various public schools.

2.3.3 Public Finance Management Act, Act 1 of 1999 (PFMA)

This Act directs the public institutions to perform the financial management within their budgets. It was promulgated to regulate financial management in the national and provincial governments and to ensure that all revenue, expenditure, assets and liabilities of those governments are managed effectively and efficiently. It compels persons who are entrusted

with the financial responsibility to take reasonable measures to promote effective financial administration.

2.3.4 The National Norms and Standards for School Funding (NNSF) of 2015

The National Norms and Standards for School Funding (NNSF) was designed to provide the legal basis for school funding which has resulted in classification of schools into those serving poor communities and those serving rich communities. The introduction of the Education Laws Amendment Act, No. 31 of 2007 provides a legal directive for the Minister of Education to establish quintile norms and minimum standards for the funding of public schools. Schools are divided into Quintiles 1 to 5. Quintile 1 and 2 schools are those generally situated in rural and township areas, Quintile 3 schools serve middle class communities, and these schools are declared no fee-paying schools, and Quintiles 4 and 5 schools are situated within affluent areas and are fee-paying schools.

2.3.5 Limpopo Financial Management Prescripts of 2011

The Limpopo Prescripts is a document that provides guidelines on how the public schools should manage the finances of schools in Limpopo Province. It contains the rules and regulations to guide SGB members on how to execute their financial management duties. It promotes effective management and administration of funds in public schools in Limpopo Province.

2.4 CHALLENGES OF THE DEVELOPMENT AND IMPLEMENTATION OF SCHOOL BUDGET

This subsection outlines challenges related to the development and implementation of budget in public schools.

2.4.1 Challenges experienced during budget development cycle.

The South African Schools Act (Act No.84 of 1996) mandates SGB members to prepare public school budget on an annual basis. The process of developing a public-school budget involves participation by relevant stakeholders. Mosala and Mofolo (2016: 393) stated that the process of financial budgeting should adhere to the inclusion of relevant stakeholders because its success is based on the outcome of the appropriate debate by participants. It is,

therefore, important to note that by virtue of the participants merely forming a quorum, it does not necessarily translate into critical ideas that inform the decision-making. Naidu *et al.*, (2008) highlighted the importance of effective participation in budget development and indicated the role of the SGB as to first distribute forms which allow the various stakeholders to outline their respective needs for incorporation into the main school budget as critically essential.

The budget programmes and activities must be informed by the financial resources allocated by the State through its funding model for public schools, as well as from donations and fundraising done by the school to augment the funds. Participation of all role players in budget development process is of paramount importance to ensure successful implementation. After consultation with the relevant stakeholders, Du Plessis (2012) emphasised that the principal and school finance committee must decide on priorities and allocate accordingly. This allows the Finance Committee after consulting with the stakeholders to consolidate the budget for approval by the parents in an Annual General Meeting (AGM).

Prior to budget approval a 30 days' notice must be granted for consideration and approval of majority of parents present at the meeting. Once approved, the budget serves as a working plan for the school in the coming financial year. However, in practice the research carried out by Motsamai, Jacobs and De Wet (2011) concluded that in general there is lack of participation in the school budget process. The challenge is aggravated by lack of interest by community members who possess financial management knowledge. Governing bodies of public schools require training in financial literacy to capacitate them in financial management. "The issue of illiteracy among School Governing Bodies (SGB) in particular, parent-governors has been regarded as a constraining factor for schools to successfully develop a sound budget (Xaba, 2011).

While trainings and workshops are identified as critical to provide requisite skills, programmes are not designed to consider the specific socio-economic circumstances of the members and thereby fail to produce the desired outcomes. The election of governing bodies, especially the parent component, disregards the scholastic level as an influence in understanding the prerogatives of their appointments. There are structural problems in the development of the budget. Lack of capacity constrains this function (Rangongo, 2016). It is expected that the budget be apportioned to schools at the time appropriate to its implementation which is expected to be at the beginning of the year. A study in Poland specifically explained the inequality of education budget policy between the central and the

local government whereas the central government imposes the education budget policies did not followed by the regulations and the standards of the implementation of education policy at the regional level, as a result the education budget policies were not properly implemented (Mitra, 2020). The budget inequalities do not only exist in South Africa, it is a global challenge.

2.4.2 Challenges experienced during the budget implementation process.

The main budget which reflects a consolidation of ideas from stakeholders must be able to be executed. Kasumba (2011: 34) described budget implementation as “the actual execution of the budget laid down on paper”. A good budget must indicate items which have been prioritised and be easy to implement. Clungston, Howell and Dorfman (2010) conceded that work teams which have the freedom to govern themselves are better positioned to implement the budget with success. The procurement personnel should be motivated to ensure only items appearing in the budget are procured. The budget is meant to be ready for implementation when the school programmes commence. Obani (2016: 45) acknowledged that there are challenges in budget implementation.

Stakeholders in public schools need to work together to minimise the challenges of budget implementation. Ghias (2014) attributed problems in budget implementation to improper planning. In some instances, funds are used for projects or activities that were not budgeted for, or some funds are taken from one budget vote to another without proper justification. Xaba (2011: 207) apports the inconsistencies in planning to SGB members. Budget deviation if not properly managed may culminate in a total loss of focus on the current budget. Under normal circumstances budget implementation is subject to regular review to establish areas of deviations. Regular feedback is essential to verify if budget plans are implemented accordingly.

Lack of feedback raises stakeholder concerns. The studies by Argawal, (2010), Kanter (2013), Kathryn (1999) and Igbaria and Barouchi (2015) in Kantooro (2017) concurred with the outcomes of previous research in that implementation of the budget relies on availability of sufficient resources, coupled with accountability and reporting. The internal controls ensure accountability as the records of transactions take place in the school will serve as proof of payments. Chukwu (2018) related lack of monitoring to delays in project implementation.

Constant review of the budget allows the school to evaluate performance and to act appropriately.

2.5 APPROACHES TO BUDGETING

Organisations adopt several methods of budgeting. The same applies to schools. As budgeting approaches have both advantages and disadvantages, there are several approaches which can be considered for implementation in public schools depending on the financial needs of schools. It is essential to consider that different schools can decide on the approach or combination based on the size and available financial resources. Comparatively, the educational needs of a small school cannot be the same as that of a big institution. This subsection addresses some of the different budgeting approaches which can be used.

2.5.1 Incremental budgeting (IB)

Incremental budgeting is regarded as the traditional system of budgeting which is utilised by many institutions. “When this budgeting technique is used, the amount spent on an item in the previous year is taken as the point of departure and added to an incremental formula” (Conradie, 2002: 142). Public schools also use this type of budgeting because it is easy and quick to prepare. It takes the current budget as the basis for preparing the new one. The amounts are added with an anticipated inflation rate or price increase in the coming year to determine the new budget. In addition, Lewis (2003) postulated that incremental budget is simple and quick. In most instances schools do not develop a totally new budget but instead build on the existing one to avoid instability caused by new things.

The disadvantage of incremental budgeting is that it does not allow innovation as the similar items are budgeted every year. IB assumes the previous year’s budget as having been implemented and justified (Linn, 2007). Schools get comfortable with the items they budget year by year, and do not see anything wrong in continuing with the current activities. It saves time and the trouble of trying new things. Mkhize (2021) further argued that such budget discourages creativity. Despite its advantages, this type of budgeting also has drawbacks. For an example, the problems of the previous years are inherited into the coming year. Most

schools feel safe with this budget system because it is tried and tested over years, and authorities have been approving it over the years.

2.5.2 Zero-based budgeting (ZBB)

With zero-based budgeting expenses are built from the scratch without historical basis of previous budget. All budget votes start from zero. Kennedy (2011: 6) asserted budgeting starts from a blank page. This method of budgeting is a good one because new activities are introduced to the budget and decisions are taken looking at the critical needs of the school that will bring transformation and improvement in performance. Du Plessis (2012) pointed out that zero-based budget invites new innovative items to be added onto the budget. Although this budget system is not popular because it is seen as a replacement to the common incremental budgeting system, it has proved to be successful as most managers do not prefer to venture into systems with unknown challenges.

Supervisors of different school departments can come up with their creative ideas without fear of rejection or criticism. Ibrahim (2013) maintained it is systematic consideration of all programmes and activities in conjunction with the formulation of budget requests and programme planning. This approach helps everyone in the institution to try new strategies to improve performance in their respective departments. The schools using ZBB are normally progressive as new strategies for improvement are given a chance, and people who budgeted for such projects will be active to make sure their ideas are implemented.

2.5.3 Performance-based budgeting (PBB)

With performance-based budgeting, programmes are funded based on the expected results that they are going to be achieved from that programme. This method is more focused on the output that will be realised rather than the inputs invested. Naidu (2008) and Conradie (2002) indicated that commitment to strategic plans ensure implementation of certain activities. For an example, the school can identify sports as a programme to focus on, with the aim of improving the morale of learners towards learning by giving them an opportunity to showcase their talent in sports while simultaneously learning.

In addition to the point expressed by other researchers, Du Plessis (2012) maintained that the outcomes will be evaluated to test achievement of the objectives. In essence, schools might invest more resources in programmes that will improve results at the expense of others. The Performance-based budgeting (PBB) primarily focuses on the final results while other processes are ignored. The problem with this budgeting approach is that other activities might suffer because attention is only given to the main goal and all resources are only channelled into one direction. In other cases, during times of fiscal stress at educational institutions, the PBB method produces inconsistent actual disbursement of resources, as compared to the budgeted formula in place (Barr and McClellan, 2010).

Most schools invest on the programme to improve results of certain subjects considered as key, such as Maths, Science and Technology (MST) and leave others. The results and careers linked to those subjects suffer because they still need to do well in other subjects as well. Other learners also feel isolated when selective school programmes are implemented. All programmes in a school are equally important and they should be given the same attention to acquire overall improvement for the institution as a whole and not partially.

2.5.4 Line-item budgeting (LIB)

Line-item budgeting is a method whereby expenses are put together under one category or cost centre then they are allocated money for that. According to Du Plessis (2012: 89), in a line budget, the name of each line item is set, for an example, training material as the amount of money that can be spent on each item. If there is a cost centre for maintenance, it means all the items that fall under maintenance will be budgeted under that cost centre. In the line-item budgeting system, funds can be moved from one cost centre to the other if shortages are incurred, but permission must be obtained from the SGB.

The authority to move money from one-line item to another must be granted by the SGB, for example, where funds are to be taken from the line of the training material and placed or made available for office supplies (Du Plessis, 2012). This approach might create a window for misappropriation of funds as finances are easily moved from one budget vote to another. Items not initially budgeted for can get a chance to be procured. The budget virement may occur in this system of budgeting as prices of budget lines may be different but permission to purchase can be granted.

2.5.5 Fixed budgeting (FB)

Fixed budgeting is a method of planning based on the anticipated revenue. The proposed expenditure remains unchanged in that financial year irrespective of whether the objectives are achieved or not. According to Van Rensburg *et al.*, (2008) a fixed budget represents a quantified plan for future revenues and costs. Fixed budget helps in the running of the institution as services that are budgeted under this static budgeting are not profit motive but are only running costs. In terms of its operation, Du Plessis (2012) argued that some priorities may not be implemented even if there is a dire need. Fixed budgeting means the budgeted amount for a particular programme does not change, irrespective of increase in sales or prices of other products, examples of such are rent, insurance, car etc.

2.6 PROCUREMENT PROCEDURES

The approach to procurement in schools involves the identification of the service providers who will supply goods and services that are being procured according to their budget. “Procurement means the process by which an organization buys the products or services required from other organizations” (Combley, 2011). In South Africa procurement is a policy used by public institutions to buy goods and services. It is both a strategic tool and a mechanism enabling the institutions to implement policies for socio-economic development and transformation (Turley and Perera, 2014). To address inconsistencies in implementation, the financial policy should stipulate the school’s procurement procedures before appointing a service provider. This is very important to eliminate nepotism and fraud.

Proper procurement channels should be followed consistently to avoid disputes. Heggstad (2010: 3) argued that procurement must be carried out in a transparent and accountable manner. Under normal circumstances schools make a request for three quotations from different suppliers so that they can compare the prices for a particular service or product without compromising quality. In addition, Bolton (2014) posited that it is essential for service providers to meet certain prescribed criteria. Only service providers who achieve prescribed score shall qualify for further evaluation. It is essential to follow procurement procedures, the SGBs must take the centre stage in the adjudication process.

Section 76 (4) (c) Public Finance Management Act, 1999 (Act 1 of 1999) delegates mandates to the National Treasury to develop regulations or issue instructions regarding the

determination of a framework for an appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost effective (Republic of South Africa 1999). The Act establishes a regulatory framework for Supply Chain Management, which includes procurement in National and Provincial Departments and state-owned enterprises. Schools are public institutions which should also follow the procurement procedures to buy goods or services. Procurement assists schools to procure services without deploying teachers to buy supplies for the school during working hours.

Though there are legislative frameworks and guidelines for proper procurement procedures, the process is characterised by a number of challenges in South Africa. Corruption and nepotism play a major role in awarding of such tenders as proper procedures are not followed. In contemplation of the procurement related challenges, Ndou (2012: 5) described the failure to follow proper procurement to poor understanding of legislative frameworks. This amounts to improper conduct and contravention of the enabling legislation. It hinders progress in the development and performance of schools, especially in rural areas, as compliance to legal frameworks is ignored. According to paragraph 8.6 of the Limpopo finance prescripts, (LDoBE, 2011), procurement process must strictly obtain three quotations from different service providers.

The procurements of goods and services above R30 000 must be submitted to the Circuit Manager. This is to ensure compliance with the applicable prescripts. An important provision is contained in paragraph 6.4 of the Limpopo finance prescripts, (LDoBE 2011), which imply that no-fee schools governing bodies are allowed to procure for the services using their allocated funds for norms and standards. SGBs should raise funds to augment the state allocation. Raising of fund can help to sustain resources allocation that must run for the entire academic period.

2.7 VIEWS OF INTERNATIONAL STUDIES ON BUDGET PROCESSES

The process of budget development and implementation affect many countries across the globe. This section discusses the challenges of schools' budget development and implementation in developing and developed countries. In developing countries particular attention was given to Kenya, Nigeria and Uganda while in developed countries United Kingdom and Canada. These countries were specifically selected because they have managed

to implement the school democratic governance structures in their school system and to provide insight into the study.

2.7.1 DEVELOPING COUNTRIES

Developing countries are characterised by low standards of living, low-income levels and high reliance on government. Choudhury and Argawal (2018) argued that in the developing countries, individuals have low income so uncertainty increases, revenue decreases and individuals will invest less in education, which will have negative long-term implications because individuals will be facing difficulties in finding work and having social integration problems. So, these challenges are likely to affect their school budgets. Below is a discussion of challenges facing developed and developing countries with respect to budget development and implementation.

2.7.1.1 The case of Nigeria

In Nigeria it is the responsibility of the principal to manage the school funds and prepare the school budget. Akinfolarin (2016) argued that the principal is the chief accounting officer in the school, entrusted with the fiscal task of ensuring accountability and efficiency in the management of financial resource for the attainment of school goals and objectives. Principals should acquire financial skills to manage and source funds to augment the allocation provided by the state. It is improper for the principal to manage school finances alone. Nigerian public schools, like most African schools, are also marred by challenges regarding participation of stakeholders in budget processes. Akinfolarin (2016: 5) indicated that some principals fail to properly engage relevant stakeholder during the development of the school budget.

Challenges related to financial mismanagement are prevalent in developing countries and render schools ineffective. Bua and Adzongo (2014: 95) argued about poor financial management as the main contributing factor to financial embezzlement. In addition to their statement, Bua and Adzongo (2014) argued in their study in Benue State in financial management in secondary schools that have not been given the desired attention over the years and therefore affecting secondary schools adversely. Intervention in Nigerian public schools addressed dominant malpractices such as single sourcing, tender issues, deviations, inflated

prices etc. (Musa, Success and Nwaorgu, 2014). Corrupt activities that take place in schools may compromise the provision of quality of teaching and learning.

2.7.1.2 The case of Uganda

Financial management in schools funding in Uganda is transferred from the central authority to Universal Primary Education Programme (UPE) under the supervision of the School Management Committee (SMC) and the District Council. The reform started in 1997 which gave rise to the introduction of Regulations to decentralize public procurement in 2001 and facilitated the enactment of the Public Procurement and Disposal of Public Assets Act in 2003. In 2014, Procurement Guidelines for Schools were developed to strengthen reforms by informing and guiding school tender committees on the procedures to be followed and the documentation to be used in sourcing, selecting and retaining providers for goods, services, and works (Komakech and Machyo, 2015). Schools can draw their budget and request grant from the UPE.

The request will be analysed and checked by the Minister of Education Sector (ES) as to whether it meets the guidelines provided under the Poverty Action Fund. Komakech and Machyo (2015: 6) recognise Uganda as the lead country in procurement regulations. The procurement practices are still marred by corruption, lack of transparency, inefficiencies and service delivery problems. Uganda, like other African countries, has a fair share of its challenges in financial management in schools. The lack of proper financial records, poor accountability and lack of proper procurement plans undermines the provision of quality education in schools.

2.7.1.3 The case of Ethiopia

In Ethiopia budgeting in public institutions is done by the executive body at the federal level and imposed down to the lower-level administrative bodies without consulting anyone. Sirna and Guluma (2020: 125) stated that countries like Ethiopia activities are not transparent. Schools are also public institutions. They receive budget to run their schools. However, schools find it difficult to implement the budget as there is inadequate stakeholder participation in the budget process. Sirna and Guluma (2020) further added that budgeting is

not transparent and participatory. However, in most cases the state technical teams plan and impose on the lower-level administrative organs without consulting the subjects.

Budgeting in Ethiopian public schools should undergo different stages so that it can be easily executed by all role players. According to Sirna and Guluma (2020) Ethiopia's budget follows four stages: preparation, approval, implementation and control. The stakeholders who prepare and approve the school budget should be part of every stage to eliminate discrepancies during implementation and control stages. Alemu (2015) in (Ngigi and Taniu, 2019: 18) concur that financial challenges in Ethiopia are caused by lack of capacity in financial management. The persons entrusted with finances should acquire financial skills to execute the financial duties with diligence and integrity.

2.7.1.4 The case of Kenya

Government in Kenya is responsible for allocating public schools with funds to run the schools. According to Ngigi and Tanui (2019: 15), government plays a fundamental role of providing funds to public secondary schools through annual budgetary allocation. Principals are given the financial responsibility to manage school finances and be accountable to the authorities on how the funds were utilized. In addition to their argument, Ngigi and Tanui (2019: 18) stated that secondary school setup of management of school funds lies solely on the principals. (Teachers Service Commission, 2007), principals are expected to play several roles such as budget preparation, procurement and enhancing transparency.

Involvement of stakeholders ensures proper implementation of the budget thus improve the performance of the school. Wango and Gatere (2016: 10) stressed the importance of the role of principals in delegated financial responsibility. Principals need support from the teachers, governing body and other role players to execute their financial duties successfully to achieve the educational objectives. Ngigi and Tanui (2019: 19) postulated that the ministry, on behalf of the government in Kenya, is tasked with tracking financial performance of schools on a regular basis to minimise fraud, misappropriation and wastes. Those assigned with regular checking of compliance with financial controls should do it regularly to encourage good financial reporting and practice. Regular auditing of school's financial records will enable good accountability among the stakeholders.

All source documents should be available to serve as proof of goods procured. Mungwe, Kimani and Ngugi (2016: 93) further posited that secondary schools in Kisumu East District in Kenya did not receive adequate audits by the school heads. Lack of internal auditing coupled with irregular auditing by district auditors created loopholes for poor financial management in the schools. The failure of schools to effectively manage their finances is not only embedded in the school themselves, but even the Ministry of Education encounters challenges. Poor financial control leads to many challenges because stakeholders will get away with financial mismanagement if there is no proper accountability on utilised funds.

2.7.2 DEVELOPED COUNTRIES

2.7.2.1 The case of United Kingdom

In England public education receives a high percentage of budget allocation after the department of health. Education is prioritised to accommodate every citizen. Britain has achieved in its public education the principles of free education for all (Dent, 2017). That gives learners equal chances to perform at their full potential to achieve their educational goals. According to Mahrouse (2020), every school has its own annual budgets which include salaries and maintenance. Schools draw their own budget and decide on how they will spend their allocation on their educational needs to improve learners' academic performance. This system of budgeting encourages hard work among schools as they are at liberty to procure items of interest.

Budget control is the responsibility of the stakeholders of the school so that they can be accountable to the authorities. Mahrouse (2020) further added that school structure, which is made up of parents, teachers and students, is accountable to budget expenditure. Good record keeping is implemented to monitor correct utilisation of public funds. Procurement process is flexible and allows public schools to procure goods and services (Perry, 2011). This method of procurement will empower schools to improve their performance by looking at the educational needs and challenges of the school and focus the resources on those priorities.

2.7.2.2 The case of Canada

The allocation of funds to schools in Ontario is done by the province and gives the financial management and decision making to school boards. Alahmadi and Tabrizi (2019: 279) noted that budgeting is done through the provincial funding formula, and it is based on the number of students in every school board. Most of the education funding is based on enrolment. In contrast to South Africa, funding model is based on the number of learners enrolled in a school. Alahmadi and Tabrizi (2019) further posited that the school board makes decisions on school budgets and establish criteria. However, at the school level, principals make decisions on internal expenses such as school maintenance, repair, and fundraised money. It is the responsibility of the school boards, in collaboration with the stakeholders, to draw a school budget on how the funds received from the provincial government will be utilised to achieve the objectives of the school.

Schools in Ontario are also faced with some challenges in implementation of school budget as the planning does not yield the envisaged results. According to Garcea and Munroe (2014: 159), Ontario budget planning is faced with various shortcomings since spending per pupil does not lead to improvement of the student performance. Alahmadi and Tabrizi (2019: 280) argued based on budget expenditure that allocation of funds is done on the non-important things leaving less money for books and payment of teachers' salaries. Funding for special education, for student achievement in the Learning Opportunities Grant, and for capital expenditures is enveloped and cannot be spent for other purposes (Alahmadi and Tabrizi, 2019: 280). School board members should know how to spend money allocated to them by prioritising important things.

2.8 THEORETICAL FRAMEWORK

The research adopted Collaboration theory to understand and investigate the research problem. Chaffee (2016: 1754) described collaboration as “familiar endeavour between or amongst many beings to execute task or purpose”. In collaborative setting the individuals with certain aptitudes are selected to address organisational issues (Cullen *et al.*, 2010). The budget process is a critical dimension in planning that requires the engagement of all relevant public-school stakeholders to work together to achieve common educational objectives. Monteil-Overall (2005) perceived collaboration as a kind of a setting where people who share the same

vision and have mutual trust develop a working relationship which involves the enhancement of a shared thinking, planning and creativity to deliver on a consolidated instruction.

The school is an organisation identified to deliver social obligations or goals. It consists of stakeholders who are elected and mandated to deliver services as per their mandate. The stakeholders that include the principal, School Management Team (SMT), teachers, parents and learners are expected to create a conducive environment for collaboration in drafting the school budget so that the outcome of the process incorporates their respective contributions. The budget that respects the opinions of other stakeholders stand a good chance to be accepted and be successfully implemented. This theory emphasises the importance of collaboration in taking decisions of common interests.

Implementation of the budget reflects a measure of willingness. Mestry and Govindasamy (2013) emphasised the importance of collaboration among SGBs as a means of sharing decision-making powers. The development and implementation of the budget is the delegated mandate of the SGBs. It is necessary that they are empowered to work together to improve decision-making power in public school financial management. In concurrence with other researchers, Gajda (2004) attested to the fact that through collaboration people are empowered to address multifaceted social concerns. The management of school finance is a social issue that attracts public interest.

The relevant stakeholders in the school platform can explore collaboration to combine requisite skills and expertise to address concerns related to budget development and implementation. This democratic approach encourages innovation and improvement in decision-making because it creates a flexible platform to resolve differences and inculcate a participatory culture whereby members can find common ground on diversified views (Shih and Susanto, 2016), while improving relationships among the members (Jamal and McDonald, 2011). A further advantage of collaborative engagement considers factors such as the ability of the members and their willingness to work as a collective in light of pursuing similar organizational obligations.

The SGB structure that can work together in harmony is better positioned to make sound financial commitments, and tackle knowledge gaps and deficiencies within the organization. Theoretically, collaboration is premised on the perspective that planning is about working together to attain a set of common objectives (Wil'en and Chapaux, 2011). To reap positive organizational goals, collaboration capacity should ensure the participation of all stakeholders (Shih and Susanto, 2016). In relation to governing bodies, it is essential to assess knowledge deficiencies regarding all members. An emphasis on offering capacity building to members of the SGB in financial management skills should be given a priority.

According to Nienhuis *et al.*, (2011: 98) the success of collaborative relationships is based on improved level of stakeholder participation, capacity building and narrowing the gap between social networks that operate within stakeholders and the allocated resources. However, to be effective in collaboration, the planning process should be managed purposefully to avoid the possibility of power inclinations among stakeholders. As noted by Wil'en and Chapaux (2011), few individuals may develop the attitude to undermine those who are deemed to be inferior in relation to other stakeholders. (Mwesigwa, 2015) argued that unless this phenomenon is anticipated and mitigated, the spirit of collaboration can be undermined and can intensify vulnerability of certain members within the organisational structure.

The school governing body is the legitimate structure that is elected to initiate, control and manage the budget development and implementation process. The manner in which the structure is composed allows for representation of relevant stakeholders in decision-making. The participation, according to Tello-Rozas *et al.*, (2015), is able to culminate in a complex network that collaborates or works on very difficult school financial matters. While this network is involved in ensuring that the financial responsibilities of the school are carried out according to the school budget, (Kovacic and Filzmoser, 2014) maintained that it is important to understand collaboration as specific behavior controlled by contractual obligations.

The performance of financial duties at the school does not happen in the vacuum. There are legislations such as SASA, Public Finance Management Act, etc. which direct the execution of the prescribed responsibilities. The process of public-school budgeting is complex and

depends on sound financial management skills and knowledge to achieve integrity in its implementation. The study conducted by Monteil-Overall (2005) supported that in collaboration people of different skills complement, communicate to create shared knowledge that contribute to the achievement of the desired outcome. The stakeholders in school budget participation combine different competencies and innovatively assess ideas which becomes necessary for the achievement of the shared budget responsibilities.

The purpose of collaboration in the context of school financial management derives from the fact that the school is a social institution in which many people have interest. The interaction of relevant stakeholders is essential to bring about the common understanding and delivery of common goals. So, the hypothesis of the challenges related to the development and implementation of the school budget finds a sound expression and manifestation in the collaboration theory. The researcher explored Collaboration Theory to draw an insight to answer the research questions and objectives.

2.9 CHAPTER SUMMARY

Literature review pertaining to developing and developed counties exhibit discrepancies in budget development and implementation. However, it stipulates similarities in terms of challenges in development and implementation of schools' budget. The research evidence reflects that major challenges are encountered in developing countries. There are various challenges that developing countries encounter, but the magnitude of these challenges is not severe in comparison to those from developing counties. The literature review indicates that there is a gap in the development and implementation of the school budget. The existing literature attempted to research on the challenges of development and implementation of school budget. This research will utilise this evidence as the backbone to gain insight that helps answer the research aims and objectives.

CHAPTER 3 RESEARCH METHODOLOGY

3.1 INTRODUCTION

The purpose of this study is to gain knowledge about the challenges in developing and implementing the school budget in selected secondary schools. The research will contribute to existing body of knowledge and policy review of financial management in public schools. Some schools face a myriad of challenges in implementing the budget they developed and as a result they receive bad audit reports. The study investigated such challenges and provided suggestions for improvement to ensure smooth running of schools, especially in Limpopo Province. Research methodology relates to the approach generally adopted to carry out a research project (Long, 2014: 428). It created the platform for the general approach to study a research topic and constitutes the framework that informs the strategy of a research.

This chapter covered the methodology that was adopted to influence the understanding of the challenges in developing and implementing school budget. It provided a clear description of the types and sources of data, the population sample and the sampling procedures. The chapter provides a plausible clarity in terms of how data was collected and analysed. The suitability of methods used in this study served as a guideline for collection and processing of information.

3.2 RESEARCH DESIGN AND METHODOLOGY

3.2.1 Research Paradigm

A paradigm can be understood as a set of ideas pertaining to a particular phenomenon. The assumptions, beliefs and experiences of the participants in the study helped in providing an understanding on the challenges in developing and implementing the school budget. Mertens (2015) perceived a research paradigm as a way of looking at the world. By virtue of looking at the world, certain philosophical assumptions are constructed which guide, channel and mould the way people think or act. According to Nieuwenhuis (2016) a paradigm represents a set of convictions about an existence or reality. This research was underlined by social constructivism paradigm because it supports the notion that knowledge is socially constructed by people who are active in the research process.

The construction of meaning underpins the value of life. Finnegan and Ginty (2019) viewed social constructivism as a process of constructing meanings from own experiences. The study explored the inputs of participants who are believed to hold particular beliefs, convictions, knowledge and experience of a phenomenon occurring in their environment and in this case, the challenges in developing and implementing the budget in selected secondary schools in Limpopo Province. The researcher employed the paradigm of social constructivism to better understand and interpret the views and experiences of the participants or phenomenon under study in their natural setting.

It is the responsibility of the researcher to understand the intricate world of lived experiences from the perspective of those who live it (Schwandt, 2000). There is a conviction that the society 's perception of a particular phenomenon embodies the important meaning attached to the society itself. So, the study attempts to understand the human experiences from the perspective of the people themselves and the meaning that such people attach to the situation (Ferreira, 2012). The researcher chose social constructivism to gather more knowledge and to understand the challenges faced by SGB, school principals and finance committees in developing and implementing their schools' budgets. Social constructivism gave the participants an opportunity to make meaning of their own experiences.

3.2.2 Research Approach

Research is a systematic investigation into a study of materials and sources to establish facts and reach new conclusions. Suri (2013: 83) defined research as process used to establish facts from which new concepts, theories or hypothesis can be developed. The study was undertaken through the adoption of qualitative research approach. McMillian and Schumacher (2014) espoused that in qualitative research a platform is created for the participants to be studied in their natural setting. The study explored the qualitative research approach to obtain an in-depth information from the relevant key participants.

The researcher was able to interact with the stakeholders to describe and analyse their perceptions regarding the complexities in developing and implementing schools' budget. Mavuso and Duku (2014: 456) stressed in qualitative research that researchers are concerned with understanding of the meaning which people attach to their experiences within their society. In qualitative research, the researchers are motivated by an in-depth inquiry to study a phenomenon (Marais and Meier, 2010). The approach helped the researcher to unlock

important information from participants and to understand the research problem through the participants' lived experiences and opinions.

3.2.3 Research Design

Research design is the strategy that the researcher has used to integrate the different components of the study in a logical way to effectively address the research problem. (Jowah 2015: 102) described a research design as “a plan or program of action showing the process that will be used by the researcher in response to a stated problem and research question”. This research has followed the case study design to gather an in-depth information about the challenges in developing and implementing the school budgets. Mouton (2001) postulated a case study as qualitative in nature because it provides an in-depth description of a small number of cases. While it is acknowledged that the public schools may not encounter similar problems, the case study research design has enabled the researcher to gather sufficient information about the phenomenon being studied.

The nature of case study has helped the researcher to gather the most meaningful information from participants about the challenges in developing and implementing the school budget in selected schools in Limpopo Province. Hamilton and Corbett-Whittier (2013) expressed support in the use of case study research design as the most appropriate in qualitative research because it promotes interaction between the researcher and the participants and to collect data directly from them in their natural setting. The participation of key stakeholders in school financial management has assisted the researcher in investigating the problem identified, namely the challenges in developing and implementing school budget.

Participants from different schools under the study shared their views according to their own settings and that assisted the researcher to understand the challenges that they encounter when developing and implementing budget in their respective schools. Schools are faced with different challenges which need different approaches when resolving them. Some schools experience a challenge of lack of knowledge about financial literacy, others lack cooperation between the SGB and the school's principal, whereas others experience poor participation by some of the SGB members.

3.4 DATA COLLECTION METHODS

Data collection is the process of gathering information on a specific study by means of several data collection tools. The following data collection methods were employed to gain insight into the objectives of the research problem:

3.4.1 Semi-structured interviews

The researcher has used interviews to collect information regarding the challenges in developing and implementing school budget. An interview is any formal conversation between two or more people with a specific purpose in mind on a specified date and time. Barifaijo, Basheka and Oonyu (2010) argued that interviews are used because they allow deeper probing of information on the subject matter. The researcher has utilised semi-structured interviews to collect information that led to the outcome of the study. Semi-structured interviews are series of open-ended questions based on the topic the researcher wants to investigate.

The researcher has used this data collection tool because it allows the researcher to explore participants' feelings, thoughts and experiences about the phenomenon. It allowed probing and clarification of answers from the participants. According to Doody and Noonan (2013), semi-structured interviews entail the use of scheduled questions which permit the researcher to seek clarity on questions that are not clear or confusing to the participants about the phenomena. A semi-structured interview was used to guide the discussion on the challenges related to school budget development and implementation. This exercise was undertaken with key participants in their natural environment. The key stakeholders who were interviewed included the 5 school principals, 5 school treasurers and 2 Deputy Chief Governance Officers (DCGOs).

3.4.2 Document analysis

Document analysis entails a system of analysing and interpreting data from checking documents and records relevant to a particular study to gain understanding of the topic under review. Document analysis is a systemic process of examining and evaluating documents, both in hard and soft copy (Glenn, 2009). In order to extract meaningful information through document analysis, the researcher had perused the Public Financial Management Act (1999), Limpopo Department of Education Prescripts on Finances (2011), finance policy developed by each school outlining the responsibilities of the SGB regarding management of schools funds,

which includes, among others, the receipt, withdrawal and recording of money, financial reporting, claiming and procurement procedures, and the school's budget for the current year.

The documents served as empirical evidence for research to make conclusions about the findings of the research and recommendations for improvement. Yin (2009: 103) argued that to gain deeper insight into the phenomenon, it is critical that the researcher peruse relevant documents such as agendas, announcements, minutes of meetings and other written reports of events as well as managerial brochures can be perused. Document assessment was conducted with the aim to understand the participants' actions and the meanings they attached to their actions (Mavuso and Duku, 2014). The availability of these documents for analysis and evaluation is critical to assist the researcher to compare the actual policy requirements and the actual performance in relation to the challenges in developing and implementing school budget.

The researcher has chosen the document analysis research method to analyse various types of school documents pertaining to school budget. (Morgan, 2022: 64) posits that document analysis is a valuable research method that has been used for many years, this method consists of analysing various types of documents including books, newspaper articles, academic journal articles, and institutional reports. Some researchers may avoid analysing documents because they are unaware of how valuable this approach can be (Merriam and Tisdell, 2016). This method enables the researchers to collect data using documents that contain valuable information for the research.

3.5 SAMPLING PROCEDURE

A study sample constitutes a small number of people who participated in the research to provide information about the research topic. (Jowah, 2015: 126) defined sampling as “the process of identifying, selecting and separating a representative part of the population of the objects or individuals from which a survey will be conducted”. In this study 5 schools were sampled from selected schools Sekhukhune East District (Mabulane Circuit) in Limpopo Province to establish their perceptions on the challenges in developing and implementing school budget. The criteria for school sampling involved the consideration of socio-economic circumstances and pupil enrolment. This circuit was selected because it consists of schools which are situated in rural areas with poor economic backgrounds, such schools are categorised as quintile 1. Few schools are situated in the urban area with better facilities and are categorised as quintiles 4-5. The sample provides an opportunity to use representatives of a population whose contributions

will reveal more about the population (Maree, 2018). On this basis 5 schools from Sekhukhune East District in Limpopo Province were selected. The sampled schools deemed to generate deeper understanding regarding the challenges in developing and implementing school budget.

Purposive sampling was employed in this study. Purposive sample is a non-probability sampling selected based on population characteristics and research objective. This sampling method was chosen with a purpose of selecting information-rich cases to understand the phenomenon without generalising the findings. According to Leedy and Ormrod (2010: 147) purposive sampling entails that “the participants are selected according to some defining characteristics that make them the holder of the information required for the study”. Participants were selected with a purpose that they will provide information about their experiences regarding the challenges in developing and implementing the school budget.

In terms of purposive sampling, Englander (2012) argued that the participants ought to have the experience that the researcher is interested in. This view is supported by Ormrod (2014) who emphasised that the role players must have experienced the phenomenon under study and be able to relate their experience in a manner that helps the researcher to gain better insight of such experiences. In purposive sampling respective role players are deemed to have practical experience and that they can provide a detailed account of such experiences to help the researcher gain insight to respond to the research problem. Rahim (2020: 316) also stated that the selection of participants in purposive sampling is approached with a ‘purpose’ that is guided by prescribed factors such as work experience, roles, behaviour etc. This rationality applies to this research where the respondents should meet criteria in terms of knowledge on budget processes such as development, implementation, reporting, policies and regulations.

The selection of the population sample is premised on the knowledge of the population. Palinkas, Horwitz, Green, Wisdom, Duan and Hoagwood (2015: 534) posited that the criterion of purposive sampling of respondents should be drawn from organisations or systems which are an integral part of the implementation processes of the problem under study. In this study participants were selected on the premise that they have acquired knowledge and experience in budget processes and that they are deemed capable of making information-rich inputs in understanding of the research problem. The sampling had further taken cognisance of demographic representation. It is the intention of the researcher to have a sample of 12 participants which comprised of 6 males and 6 females over the age of 18 years. The participants have included 5 school treasures, 5 school principals and 2 Deputy Chief

Governance Officers (DCGOs). The rationale that underlines the selection of the participants are outlined as follows:

3.5.1 The School Principals

The principals are at the centre of the school financial budget and in charge of the budget planning, development and implementation. They are tasked with responsibility to advise other key stakeholders on the execution of respective delegated powers on budget operation. The school principals oversee budgets operation, account to the communities in which they serve and therefore experience and observe challenges related to budget processes. The knowledge and experiences of school principals in budget development and implementation can provide deeper understanding of the problem being studied.

3.5.2 The Deputy Chief Governance Officers (DCGOs)

These district-level officials assist the school principals in understanding and executing their mandate in terms of the requirements of the regulatory framework. Precisely, they are deemed to possess thorough knowledge of the Public Finance Management Act, Limpopo Education Finance Prescripts and other legislations necessary to effectively develop and implement school-based budget. Additionally, the DCGOs are very critical to this research because their knowledge and experience would assist in understanding how the Limpopo Department of Basic Education intends to develop and implement budget plans. The DCGOs' knowledge of the national and provincial legislative frameworks regarding budgetary processes is essential to help the researcher understand the basic requirements of effective development and implementation of the school budget.

3.5.3 The School Treasurers

The treasurers perform the daily activities relevant to the school budget. They deal with planning, execution, and reporting on the school budget. It is expected that these officials are appointed with the requisite qualifications, experience and knowledge of financial management. The participation of this category of participants in this research is also critical because it will help in providing basic and firsthand information regarding the budget development and implementation challenges.

3.6 DATA ANALYSIS

Data analysis refers to the process of examining and interpreting qualitative data to understand what it represents. The researcher has classified and categorised collected data to create meaning. McMillian and Schumacher (2014: 395) described qualitative data analysis as organised process of coding, categorising and interpreting collected raw data to understand a single phenomenon being studied. Thematic analysis was used in this study because it enabled the researcher to categorise the data to express it in units. Braun, Clarke, Hayfield, and Terry (2019: 844) in Rioux, Aita and Genest (2020) defined thematic analysis as “an umbrella term for different approaches aimed at identifying patterns across qualitative datasets”. The words and phrases provided by the participants were assigned labels and themes so that they could be easily organised. Data was labelled and organised to identify different themes, phrases and the relationships between them.

(Braun and Clarke 2021: 1398) identified the six-phase analytical process to help the researcher to facilitate the thematic analysis. Namely, phase one the familiarisation of data where the researcher read the data to familiarise themselves with it, phase two is generating the initial codes to assist the researcher to interpret the data items. Phase three is generating themes to better represent the data systematically, phase four entailed reviewing potential themes to find the best one. Phase five: defining and naming theme, this helped the researcher to assign names to different themes. Phase six: producing the report, the completion step where the researcher report on the whole process. The collected data was grouped to identify themes for easy analysis. Themes were generated and analysed to extract meaning from the collected data. This made it easier to interpret and capture participants’ responses which were then analysed and summarised.

3.7 TRUSTWORTHINESS OF THE STUDY

The research work must conform to a particular standard of quality. It is critical for the researcher to have confidence in the reality of the study thereby ensuring that the findings are consistent and could be repeated if the same research was to be conducted again. To improve the trustworthiness of qualitative research, it is important to consider aspects such as the depth of literature reviewed, the appropriate theoretical positioning of the argument, selection and deployment of the multiple data collection techniques and analytical procedures undertaken. To address the issue of trustworthiness the elements of reliability and validity of the research

are significant (Creswell, 2014). Validity addresses the researcher's deliberate act of checking the research for accuracy in respect of the findings.

On the other hand, validity seeks to address accuracy of the findings from the perspective of the researcher, the participants and the consumers of the research (Lincoln, Lynham and Guba, 2013). The information provided by the participants should represent the reality of what is taking place in the school. This happens by taking cognisance of certain procedures while reliability gives indication that the researcher's approach is consistent across different researchers. Specifically, it reflects the degree to which an analysis aligns with reality (Miles, Huberman and Saldana, 2014). Precisely, reliability therefore focuses on the soundness of the research in line with the selected methods and the manner of their application in the research. So, in a concerted effort to improve the trustworthiness, the study has incorporated the following reliability and validity techniques:

3.7.1 Credibility

Trustworthiness in qualitative research refers to the systematic rigour of the research design, the credibility of the researcher, the believability of the findings, and applicability of the research methods (Johnson and Parry, 2015). The aim of trustworthiness is to ensure that the quality of the study is credible. Scholars such as Creswell and Miller (2000) maintained that researchers should demonstrate that the research work is credible.

3.7.2 Member checking

Member checking is particularly important because it allows the researcher to anonymously share collected data that is presented in draft report to research participants thereby receiving their feedback about that process. Davis and Lachlan (2017) posited that "by allowing the participants to share their views on the draft, the researcher will be able to test the findings, interpretations and explanations within the scope of the study. The researcher has engaged with participants through interviews and emails to give participants an opportunity to decide to what extent preliminary codes, themes, texts and participant quotes represent their own sense of the phenomenon, because "data must be continually proven" (Caretta, 2016: 312). No further comments or objections were received. Member checking was found to be of utmost importance in validation of the results.

3.7.3 Critical reflexivity and subjective positionality

Interpretation of information is not immune to subjectivity. The research process is prone to assumptions (Miller, Grimwood and Arai, 2015; Stuart, 2017). The researcher has critically interrogated assumptions that emanated from the subjective nature of the collected data to eliminate the researcher's influence on aspects of the research process, such as methods, analysis and representation of the findings. In more constructive way, the researcher has applied proactive responsibility to identify and eliminate any element of partiality.

3.7.4 Searching for disconfirmation.

Inconsistencies in research do happen. To alleviate this problem, the researcher has critically searched for theories, data or any discrepancies that are not consistent with the themes and analysis embedded in the research. In increasing validity of the claim made in the study, the researcher has presented data and evidence that supported and contradicted the general perspective of a theme.

3.7.5 Peer debriefing

It is important to engage or collaborate with knowledgeable persons in terms of methodology and qualitative research to critically interrogate the methodological practices and the techniques of analysis evident in the study. In fact, Maxwell (2013) promoted validity checks with anyone familiar with the setting to receive feedback that can influence the credibility of the process involved in research. So, the researcher has explored peer debriefing to expand methodological competencies and support existing relationship between the researcher and the peer.

3.8 ETHICAL CONSIDERATIONS

Ethics refer to the moral principles that govern a person's behaviour when conducting research. It is important and necessary for researchers to be fully aware of ethical and legal principles when conducting research to protect the rights and welfare of participants (McMillian and Schumacher, 2014: 362). The researcher has obtained ethical clearance certificate from UNISA College of Education Ethics Review Committee. The ethical principles have adhered to the following elements:

3.8.1 Informed consent

The participants were handed consent forms which contained information about the study. The forms have provided details about what is expected of them and allowed them an opportunity to ask questions. Participants were required to sign a consent form to confirm their willingness to take part in the study. The consent forms have outlined the participants' right to withdraw from the study without any prejudice or obligation should they feel uncomfortable with further participation. Walliman (2009: 346) emphasised that written consent and the right to withdraw are essential requirements of ethical considerations. Furthermore, permission to conduct the study and to have access to official documents such as school budgets, financial records, and source of information relevant to inform that study have been obtained from the Department of Education in Limpopo Province. Participants were requested a permission to allow the researcher to record the interviews. The application has also outlined the purpose, objectives and methodology of the study.

3.8.2 Privacy and confidentiality

The participants were assured confidentiality of all information received and that their names and any personal details would be kept anonymous. According to Kumar (2020) there are ethical issues concerning research participants that need to be taken into consideration when conducting research. Anonymity and confidentiality of participants were protected by coding their responses and names. Final report was reviewed by the participants to ensure transparency. The researcher was transparent in arranging and agreeing to any meeting and has shown sensitivity to the cultural construct of the society and the schedule of the participants. All interviews were handled during the day in the venue that has been agreed upon in advance with the participants. The interview venue has considered the convenience of the participants and therefore attempted to take place at or in proximity of their workstations. Interviews have been done individually. The researcher has ensured that participants remained comfortable throughout the interview while paying attention to the data being collected.

3.8.3 Deception

The researcher has informed the participants about the true purpose of the study to avoid deception. According to Massoumi, Mills and Miller (2020: 137) it is the researcher's

responsibility to protect participants from harm as it is a core ethical principle of social scientific research. Participants did not suffer any emotional distress because of the information they provided in the research. The researcher gave feedback to participants at the end of the study to ensure that the facts represented what they had provided.

3.8.4 Benefits of the study

The participants were notified that participation in the study is voluntary and that no remuneration would be applicable by any means. The researcher has stressed that the contribution of participants in the study is valued as the outcome might be important to improve the perception of the development and implementation of school budget.

3.9 CHAPTER SUMMARY

This chapter dealt with the research methodology that was followed in the study. It covered the research paradigm, research approach, research design, data collection methods, sampling procedures, data analysis, ethical considerations and trustworthiness.

The next chapter focused on the presentation, analysis and the discussion of data collected from the participants.

CHAPTER 4 PRESENTATION, ANALYSIS AND DISCUSSION OF DATA

4.1 INTRODUCTION

The previous chapter dealt with exploration of the research design and methodology. This chapter will address the presentation, analysis and discussion of results. The purpose of this study was to investigate the development and implementation of budget in selected public secondary schools. The study was undertaken to contribute to the literature that makes recommendations for ways in which schools can better manage the development and implementation of budget.

This study employed a qualitative research methodology and data collection was conducted through interviews with the school treasurers, school principals and Deputy Chief Governance Officers (referred to as DCGOs for the sake of this study). Documents evaluated included the Public Financial Management Act, Limpopo Department of Education Finance Prescripts, Finance Policy developed by each school and the audited financial statements for the previous two years, requisitions/ claim forms as well as minutes of SGB meetings.

This chapter presents the study's findings, interpretation and their analysis, to highlight parallels and contrasts between this study and earlier studies and literature. The chapter incorporates selected verbatim quotations to convey the perspectives, viewpoints and personal experiences of the participants. According to Nordquist (2019: 2), verbatim quotation also known as direct quotation, refers to the faithful reproduction of the precise words uttered or written by an individual, whether it be an author, speaker, or presenter. The data was organised and grouped into themes, thereby facilitating a more streamlined interpretation process. According to McMillian and Schumacher (2001: 466) in Adjei, Tapp, Myers, Davidson (2015}, the interpretation of data necessitates its organisation and grouping. The responses of the participants were transcribed by the researcher to make it readable.

To maintain anonymity and confidentiality of participants the following codes are used, 'School A', 'School B', 'School C', 'School D' and 'School E' respectively. For the schools'

principals codes P010, P020, P030, P040 and P050 were utilised. The codes T001, T002, T003, T004 and T005 are used to transcribe the schools’ treasurers. Then code DCGOX and DCGOY are used to represent Deputy Chief Governance Officers. This chapter starts by outlining the demographic characteristics of the participants, then outlines the main findings of the study in the form of themes, then the discussion of the findings is outlined and the conclusion section which summarises the chapter is at the end.

4.2 THE DEMOGRAPHIC INFORMATION OF PARTICIPANTS

The study involved twelve participants and were sampled from five secondary schools. They are five school treasurers, five school principals and two Deputy Chief Governance Officers (DCGOs). Participants were chosen with a purpose to acquire their in-depth opinions, perceptions and insight regarding the inquiry. Wu and Liao (2019) describe demographic characteristics as the personal and social attributes of the research subjects, including age, gender, education and occupation.

The demographic information of the 12 participants of this study shows that there were nine males and three females only.

Demographic information of participants

PARTICIPANT	AGE RANGE	GENDER	EDUCATIONAL LEVEL	OCCUPATION
DCGOX	35-59	Male	University	Managerial
DCGOY	35-59	Male	University	Managerial
T001	35-59	Female	University	Managerial
P010	35-59	Male	Secondary	Managerial
T002	35-59	Female	College	Other
P020	35-59	Male	University	Managerial
T003	35-59	Male	University	Managerial
P030	35-59	Male	University	Managerial
T004	18-34	Male	University	Other
P040	35-59	Male	University	Managerial
T005	35-59	Female	University	Managerial
P050	35-59	Male	University	Managerial

Table 4.2.1

Table 4.2.1 above shows the demographic information of 12 participants who took part in the study. The ages of all participants range from 35-59 respectively. Participation of youth is not represented well in the study. Eleven of the participants have reached university level in terms of educational qualifications and only one has a college qualification. Out of twelve participants, ten hold managerial positions whereas two are not in the management.

4.3 PRESENTATION AND DISCUSSION OF THE FINDINGS

The researcher will focus on the presentation and discussion of the findings from data that was collected through the semi-structured interviews and document analysis. Maree (2016) posits that data presentation and discussion in this study was characterised based on an interpretative philosophy that was aimed at examining the meaningful and symbolic content of qualitative data. The researcher will present the results in the form of written words quoted from the participants' responses. The data will be organised into themes and sub-themes which are derived from the responses that participants said about their views, experiences and opinions regarding the development and implementation of schools' budget. Braun and Clarke (2022) espoused that each individual theme and sub-theme is to be expressed in relation to both the dataset and the research question(s). The three themes and sub-themes emerged from thematic analysis of the semi-structured interviews are discussed below:

- Theme 1 outlined the factors constraining the budget development and implementation in public secondary schools. The theme further articulated the challenges faced by schools regarding budget development and implementation.
- Theme 2 focused on the policy requirements influencing the development and implementation of budget in schools. The theme gave guidelines to schools about policies that govern the budget processes in schools and how they should be used.
- Theme 3 focused on ensuring that effective and efficient budget development and implementation in schools take place. It also suggested the strategies that contribute to effective and efficient budget development in schools.

The following themes and sub-themes have emerged from the responses of the participants:

4.3.1 Theme 1: Factors constraining budget development and implementation.

Schools are faced with challenges that prevent them from developing and implementing their budget successfully. Mutinda (2020: 5) espouse that the execution of the budget has become a problem for many organizations because public institutions are expected to make reliable

projections using economic metrics for the introduction of such services or for growth. SGB members who must develop and execute the school budget lack an understanding of legislative framework that governs budgeting. Therefore, this led to their reluctance to participate in budget development and implementation. Another challenge that emerged is the inadequate financial controls to monitor the use of financial resources which result in of accountability. One cannot account for something that they did not do.

The participants were asked about the various factors that constrain effective development and implementation of budgets of selected secondary schools. The views of the participants resulted in various subthemes emanating from the main theme namely, lack of understanding of legislative imperatives, poor participation of stakeholders, inadequate financial controls and lack of accountability and transparency. In each subtheme details of factors inhibiting schools' budget development and implementation in Sekhukhune East district of Limpopo province Mabalane circuit office are outlined.

4.3.1.1 Lack of understanding of legislative imperatives

Some members of the SGB find themselves having to execute the financial responsibilities whereas they do not understand the legal imperative governing school finances. Training on financial literacy is very important before they can carry out such responsibilities. The advent of South African schools Act 84 of 1996 and the Public Financial Management Acts (PFMA) (1999), provide guidance of how funds should be governed, to improve school governance by the SGBs, principals and department officials (Ngcobo, 2024). Therefore, SGB members need to be conversant with the contents of these legislations.

The first subtheme emerged from the participants' responses when they were asked about factors which prevent or constrain effective development and implementation of budgets in schools. The following were some of the views of the participants when asked this question:

Question: Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate:

DCGO X presented his view to agree with the above statement as follow:

“SGBs are indeed legitimately constituted but not all members understand their roles despite the number of trainings/ capacitation, poverty and levels of literacy completely affect their understanding, and as such, their legal mandate is compromised”.

DCGOY concurred with DCGOX by stating that:

“SGBs in Limpopo public schools are duly constituted following policy mandate in terms of eligibility and composition. All components are well-represented”.

The principals of school C and school D posited that:

P030: *“To a certain extent, it depends on the level of exposure and previous experience of the parents and how well and soon they respond to training”.*

P040: *“Through training and workshops they understand their roles”.*

The school treasurers T001 and T004 agreed that some SGB members are not sure about their legal mandate and stated that:

T001: *“Most SGBs are simply controlled by the school principals. They still lack confidence in their management skills and powers”.*

T004: *“Some parents are not workshopped about constitutional role of being SGB members, most of them absent themselves from supporting learner activities”.*

The participants show that the members of the SGB are legitimately constituted by teachers, non-teaching staff, parents and learners in a secondary school, but they do not properly understand their legal role. Beyers and Mohloana (2015) who found that SGBs do not have the necessary capacity to interpret and implement policies in schools. Participant T004 indicated that parents are not workshopped about their roles. This study’s demographic information found that the majority of the SGB members interviewed are learned, however in their respective schools, which are largely located in rural areas, have other SGB members who are not literate enough to understand the policies and regulations governing school management. The DCGOs and school principals agree that SGB members are legitimately constituted as trainings are conducted each year. The treasurers indicated that they do not understand their legal mandate as they are not workshopped.

4.3.1.2 Lack of involvement from stakeholders

Budget development requires collaboration and cooperation from all stakeholders to ensure its proper implementation. Mokoena (2011), outlined that budgeting involves collaborative decision-making and demands sound interpersonal skills. Therefore, the participation from school stakeholders is required during the budgeting process. It guarantees that no one's voice is ignored and that resources are dispersed in a manner that is both equitable and effective. Below are verbatim responses from the participants demonstrating that there is inadequate participation from stakeholders:

Question: What do you consider as the main contributing reason for poor participation of stakeholders in school budgetary process?

The governance officers shared the same sentiments about lack of stakeholder involvement in budgeting by articulating that:

DCGOX: *“Governance that is not visionary because of the level of literacy of SGB among others preoccupation by poverty were SGB think of how they are going to benefit”*.

DCGOY: *“Low level of knowledge and understanding of roles and responsibilities, ignorance of roles and responsibilities and tendency to avoid accountability”*.

Principals concurred with the above by stating that:

P010: *“Lack of interest by stakeholders, especially parents in the education of their children”*.

P020: *“Poor participation by both stakeholders e.g. parents, staff, non-teaching staff including Representative Council of Learners”*.

P040: *“Stakeholders feel that they are not taken seriously by school administrators”*.

Treasurers also stated their opinions on the lack of stakeholders' involvement by positing that:

T001: *“If the treasurer has no financial management knowledge and skills”*.

T003: *“Lack of financial knowledge and information”*.

T004: *“Principals not recognising stakeholders, miscommunication between SGB and staff”*.

The responses of the participants above show that most stakeholders in the SGB do not participate in the budget process, despite it being in their legal mandate as SGB members. Stakeholder participation in the budget development has advantages for the school and

improves teaching and learning. Participation from stakeholders encourages responsibility, openness, and trust while also ensuring that all parties involved in budgeting are aware of their respective roles in the budgeting process. This finding is supported by Lumadi (2020) when arguing that most SGB members do not participate in the planning process, leaving this to principals and SMTs. The absence and lack of participation from the key stakeholders leads to the misuse and misdirection of funds since they end up being managed by a few people and this leaves other areas in the school not being financed.

4.3.1.3 Inadequate financial control

Financial controls play a crucial role in ensuring transparency, accountability, and effective management of financial resources in organisations. Herold and Magruder (2013) emphasise the significance of internal controls in preventing and detecting fraud, misappropriation of funds, and financial mismanagement in schools. These controls help establish checks and balances, safeguard assets, and ensure compliance with financial regulations and policies. In accordance with Ngcoba and Malefane (2017), internal controls provide accountability, efficacy, efficiency, and responsiveness to beneficiary demands. In SGBs, financial controls are crucial for effective budget development and implementation. SGBs are responsible for managing and allocating funds within schools and inadequate financial controls can hinder their ability to make sound financial decisions and ensure proper utilisation of resources. The following are the participants' responses that highlighted inadequate financial controls.

Question: In your opinion do you think adequate financial controls are implemented to access, prevent and mitigate fraud and corruption? Motivate:

One governance officer indicated this in response to inadequate financial controls:

DCGOY: "Reasonable measures are in place to mitigate forms of fraud and corruption. Schools are required to provide quarterly financial returns to the circuit offices. This is done to track records of income and expenditure. The measure might not be fruitful given low number of Governance Officers in place to enforce this mandate. In ratio, one officer is responsible for 3 circuits comprising of 28 schools. Control measures could not be effective under such circumstances".

The treasurers stated the following views to concur with the statement:

T001: *“No, as I said, only the principals have more knowledge than the SGB members, especially parent component, it is really difficult to control and know if there is corruption”.*

T004: *“It is fairly administered as the finance committee maintains that it uses finances accordingly, but stakeholders are not happy”.*

The responses from participants demonstrate how inadequate financial controls contribute to challenges in budget development and implementation. Without proper documentation and financial knowledge, SGBs face difficulties in effectively managing and allocating funds. This can result in budgetary inaccuracies, misappropriation of funds and inefficient resource allocation ultimately hindering the provision of quality education and limiting the potential for improvement. Furnishing SGB members with financial education and assistance to use internal controls will improve their knowledge in financial management. Through the implementation of financial controls, schools have the potential to improve accountability, transparency and financial management which will lead to a more efficient process of budget development and implementation.

4.3.1.4 Lack of accountability and transparency

Another major issue that the district's schools are facing during the budget implementation process is a lack of transparency and accountability as these are essential factors that significantly contribute to the efficient operation of SGBs, and the processes involved in budget development and implementation. Financial accountability relates to the provisions of information and disclosure on the activities and financial performance of local governments to those who are parties (Kewo, 2017). The impact of transparency and accountability on SGB processes is evident in the participant responses, which highlight how the lack of these principles hinders effective budget development and implementation:

Question: Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGB? Elaborate:

The governance officer indicated that the cause of the this is because of shortages of officers to ensure monitoring of accountability and transparency by stating that:

DCGOY: *“Schools to account in terms of how finances are managed. The SGB is well-placed to develop and implement the budget. The area that needs improvement relates to the filling of governance officers’ vacancies in circuits to ensure that the level of accountability is elevated”*.

Treasurers still maintain that they need training on the matter by indicating that:

T001: *“I would suggest that more workshops be held to develop our School Governing Bodies”*.

T005: *“It is not in a good place because they said SGB has power over finances whereas they said the principal must account on the action that is made by SGB”*.

One of the participants indicated that there is a conflict of interest as the principals are given responsibility to account on matters that are in the powers of SGB. This lack of transparency and accountability inhibits meaningful stakeholder engagement in the budgeting process as some members of the SGBs feel that they are excluded from decision making which leads to lack of trust and dissatisfaction. The participants’ responses also highlighted that more workshops are required to capacitate the SGB members on accountability and reporting on financial matters. There is a lack of education among SGB members about the proper execution of their jobs as outlined in the subtheme 4.3.1.1. The absence of transparency in the management of educational institutions can be ascribed to the SGB members' incapacity to fully comprehend and embrace their constitutional responsibilities. From this last subtheme of theme 1, there is need to incorporate the views and competencies of all the stakeholders for proper budget preparation and implementation, and to improve the state of financial management. This theme found that there are several challenges affecting budget creation and implementation in the province, and these findings align with past literature on this subject.

4.3.2 Theme 2: Policy requirements influencing the development and implementation of budgets in schools.

This theme focuses on the policies and guidelines that govern the budgeting process in South African schools. It scrutinises the key policy requirements that schools must adhere to when developing and implementing their budgets, including the Public Financial Management Act, Limpopo Department of Education Finance Prescripts, Finance Policy, and the school budget development process. In particular, the SASA promulgates the establishment of school governing bodies whose role includes budgeting, maintenance, application of policy and power over employment of teaching and non-teaching staff (Moorosi, Bantwini and Molale,

2020). The section investigates how these policy requirements influence budget development and implementation in the Sekhukhune East District and explores the participants' responses regarding their understanding and experience of these policy requirements. The responses shed light on the challenges and issues, and their impact on financial management. In addition, examination of the participants' responses leads the study to identify the obstacles and gaps in adherence to these policy requirements. The section also seeks to understand the extent to which schools are complying with the Public Financial Management Act, Limpopo Department of Education Finance Prescripts, Finance Policy and how this compliance impacts the effectiveness of budget development and implementation.

4.3.2.1 School budget development process

The process of budget development in schools involves various stages, including budget planning, resource allocation, budget formulation and budget presentation. This process requires adherence to relevant policies and guidelines. The purpose of budgeting is to give the targets and plans financial values, making the progress easily measurable and to transform the strategic ideas into understandable operative actions (Njeru, 2015). SGB is mandated to carry out this responsibility therefore they need to be equipped with knowledge about budget development process.

Question: Briefly explain the appropriate procedure that must be followed in budget development process.

The governance officers agree on the process by stating that:

DCGOX: *“Budget should be drawn in consultation with the role players initiated by the SGB and be ratified by the parents in a meeting organised a month before”.*

DCGOY: *“SGB meeting declaring the start of budget process. SGB chairperson hands over indicative allocation for the following academic year. Finance committee outlines budget process management plan. Finance committee distributes budget preparation forms to section heads. The latter convene formal meetings with respective subordinates for inputs. Fincom collects budget preparation forms from section heads. Fincom consolidates all sections’*

submissions into a draft budget. The latter is presented to SGB for ratification. The SGB presents the final draft to parents for approval”.

Treasurers also concurred by indicating that:

T003: *“Assess your financial resources the first step is to calculate how much money you have, coming every month”.*

The school principals also indicated that:

P010: *“Consult all departments to make submissions and discuss as SMT, finance officer to make estimates and make presentation to the Fincom. The SGB finally”.*

P030: *“Finance committee must draft the budget and present it to the SGB for ratification and thereafter presented to AGM for approval”.*

P040: *“List learners need which are in line with school vision and values. And also take a look at curriculum needs and resources relevant to school development”.*

The development of the budget is essential in schools. The process of budget development involves the transformation of educational objectives into an action plan for the forthcoming academic year. Botha (2013) argues that it is of utmost importance to meticulously formulate the budget in a proactive and methodical fashion, guaranteeing precision and comprehensibility, with the aim of efficiently attaining educational objectives. The School Governing Body (SGB) initiates consultations with various stakeholders by means of its finance committee with the intention of getting inputs pertaining to their educational needs. As posited by Hashem (2014), a consensus exists among scholars regarding the inclusion of estimates or projections within the framework of budget development, as these play a pivotal role in informing and guiding planning decisions. To ensure transparency in participation, it is very important that the various stakeholders engage in the process of budget development to ensure a successful implementation.

4.3.2.2 Budget development and implementation challenges related to these policies and frameworks.

There are several challenges that schools encounter relating to policies and frameworks governing budget development and implementation. (Mungai and Nasieku, 2015) carried out a study to identify the factors affecting the execution of budgets by county governments. These factors need to be addressed to give the stakeholders confidence to carry out their responsibilities.

The participants were asked if, in their views, the consistency in terms of how budget policies and relevant legislation is applied in school budget development and implementation in their respective schools, and the following responses emanated:

Question: What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

One governance officer posited his view about the challenges as follows:

DCGOX: *“Low literacy levels on parents’ components, poor coordination of processes, minimal stakeholder participation, poor record keeping and inconsistent reporting”*.

This participant supports the fact that challenges of budget development and implementation in relation to these policies and framework are due to low level of literacy on parent components which prevent the understanding of those policies.

P010: *“Late transfer of school funding from the Department of Education as well as division of funding by trenches, i.e., twice a year”*.

This participant, a school principal, indicates that the budget process is hindered by the late allocation of funds and in trenches by the department which delays the implementation process.

The SGB Treasurer’s response outlines that:

T001: *“Some of expenditures which are catered for, may sometimes not even be budgeted for but because of unexpected demand/ needs they might be addressed even if not included”*.

T003: *“I have experienced most challenges in the budget implementation the first one is the delay in approval process and weak institution”*.

T004: *“When it comes to budget implementation, principals and finance committee always find the way to bridge adopted budget by purchasing things which are not on budget”.*

These responses outline that the schools face budget development and implementation challenges because the principals are well-vested in the budget development process, but SGBs, who most parent members have low levels of literacy are left out. Bischoff and Thurlow (2021) agreed that there are several challenges faced by SGBs in the management of school finances. This finding supports most of the theme 1 findings like the lack of legal framework knowledge, lack of participation and lack of accountability. Late allocation of funds was also another hindrance factor on budget implementation as indicated by one treasurer and one principal. Another treasurer stated that schools buy items that are not budgeted for which creates another challenge of non-compliance and misappropriation of funds. These responses verify that SGB members need to be trained in financial management as outlined in the aforementioned policies and legal frameworks. The following theme outlines the strategies for improving the development and implementation of budgets in schools.

4.3.3 Theme 3: Ensuring effective and efficient budget development and implementation.

This theme investigates the key factors that contribute to effective and efficient budget development and implementation in South African schools, with a specific focus on the Sekhukhune East District, Limpopo Province. This section explored the ways that can be adopted by schools from the participants' responses to make the process of budget development and implementation effective. The present study has successfully highlighted several challenges encountered by schools in the process of developing and implementing budgets within the Sekhukhune East District. These challenges have been summarised in the study. One of the primary challenges identified was the participants' limited level of financial, legal knowledge as well as poor stakeholder participation. The participants' lack of financial management knowledge and skills was apparent, as evidenced by previous research conducted by (Basson and Mestry 2019) and (Dibete and Potokri 2018). The participants' literacy levels cannot be entirely blamed for their inadequate knowledge and skills in financial management; rather, the Departments' failure to adequately train them to fulfil their responsibilities also plays a significant role.

The observation made in this context was that the members of the SGB placed significant reliance on the assistance provided by school principals and other members of the SMT

(Mafora, 2018). The budget process has been observed to be influenced by undemocratic procedures within the SGBs, according to responses by one participant, the treasurer who stated that:

Question: What do you consider as the main contributing reason for poor participation of stakeholders in school budgetary process?

T004: *“Principals not recognising stakeholders, miscommunications between the SGB and staff”*. *“Principals as finance committee advisors not taking joint/ agreed decisions when it comes to spending”*.

This phenomenon arises from the reluctance of well-informed and influential individuals within the SGBs, such as school principals, who must share their knowledge and assume responsibility for their decisions, as mandated by the legal frameworks that control the process of budget development and implementation. Consequently, this phenomenon decreases an active engagement and diminishes confidence inside the SGBs thereby increasing the existing challenges. It has been observed that certain school principals have assumed the responsibilities of School Governing Bodies (SGBs), resulting in conflicts between the principals and the SGBs. The subthemes that arose from this study include, firstly, capacitation in financial literacy and stakeholder roles and responsibilities, and secondly, financial reporting and control as sub-themes to help address the challenges identified in the study. The following section explores the participants’ responses to determine what they said about ways to create effective and efficient budget development and implementation process.

4.3.3.1 Capacitation in financial literacy and stakeholder roles and responsibilities

The roles and responsibilities of stakeholders are critical in effective budget development and implementation. The challenges outlined in the section above showed that principals end up owning and dictating the budget process, because some members of the SGB do not know their roles and responsibilities. Participants revealed that they did not perform their roles effectively due to their illiteracy levels, limited understanding of financial management legislation, inadequate training, interference of the principals in the management of finances, poor consultation and communication (Sebidi, 2023). This weakens the financial management process. This subtheme explored participants’ responses of how the issue of capacitation in roles and responsibilities of stakeholders enhance the budget development process.

Question: How do you perceive efficacy training in improving the performance of School Governing Bodies (SGB) in terms of financial management?

DCGOY explained that:

DCGOY: *“Training impacts positively on many occasions. This is reality in schools where provision of report is mandatory. There are isolated incidents where attendees don’t provide feedback to other members as required. Principals are required to create a platform for all members to report back after attending a particular training on finances. In these incidences, there would be less efficacy of training”.*

This view shows that if the members of SGBs are capacitated and appraised about their duties and responsibilities, they would act more prudently to provide checks and balances in the school financial management. That would reduce corruption and fraud which usually arises in the budget development and implementation, ensuring that schools have the funds for operations. This is supported by another participant who outlined that:

P020: *“It is really important that every quarter the SGB should be trained in terms of financial management”.*

Another participant also added by stating that:

P030: *“Through training and workshop to understand the legislations”.*

The treasurers also added by indicating that:

T001: *“Our schools must have SGB members who are learned and who are easy to train”.*

T005: *“They must conduct workshops to assist schools that are not doing well”.*

The policy frameworks outline the procedures to be involved in budget development and implementation. DCGOs are responsible for overseeing the financial management of schools, ensuring compliance with regulations, and providing guidance to principals, treasurers as well other SGB members. Principals have the responsibility to advise SGB members to make budgetary decisions and ensure that the budget aligns with the school's vision and goals. Treasurers are tasked with keeping accurate financial records, managing income and expenditure and providing financial reports to stakeholders. Therefore, ongoing trainings must

be budgeted for and carried out to enhance the efficient functioning of SGBs in the budget development and its implementation.

These responses show that all stakeholders involved in the budget process should have the necessary skills and knowledge to develop and implement an effective and efficient budget. The literature on financial management in South African schools and SGBs supports this finding that a lack of clarity on roles and responsibilities, lack of training and weak financial controls are all common challenges to effective budget management in schools (Mestry, 2004). In the same breath, Xaba (2021) submits that some members of SGBs are not clear about their functions and responsibilities. This means that the Department of Basic Education must organise these trainings to give an ongoing training on legislative and financial management to all SGBs.

4.3.3.2 Financial reporting and controls

Financial controls are necessary to ensure that school funds are used efficiently and effectively, and that they are not misused. Financial reporting can be defined as a framework to promote governance by stakeholders (Martinez, 2016). Implementing strong financial controls is essential for effective budget development and implementation. Financial reporting can be a solution to improve accountability (Morros, 2016). These controls help to ensure that financial resources are allocated and utilised appropriately, minimising wastage and fraud. The following are the participants' responses that show that there is a need to tighten financial controls to enhance the budget development process positively.

Question: In your opinion do you think adequate financial controls are implemented to access, prevent and mitigate fraud and corruption? Motivate:

The governance officers supported the statement by positing that:

DCGOY: *"Reasonable measures are in place to mitigate forms of fraud and corruption. Schools are required to provide quarterly financial returns to the circuit offices. This is done to track records of income and expenditure. The measure might not be fruitful given low number of Governance Officers in place to enforce this mandate. In ratio, one officer is*

responsible for three circuits comprising of 28 schools each. Control measures could be effective under such circumstances ".

DCGOX: *"Financial controls are implemented but may not be adequate due to shortage of personnel"*.

Principals supported the DCGO by stating that:

P030: *"The audited financial statements are always unqualified which indicates that the procedures were followed"*.

P040: *"To a certain extent yes. Claim forms are completed before any money can be paid out. 3 quotations are sought before a service is procured. Books of finance are sent to auditors"*.

The treasurers indicated the following to agree with the above participants:

T003: *"All financial management processes are followed to the letter"*.

T002: *"Because all assets are recorded"*.

T005: *"Because the funds of the schools authorised by more than one person it means that there is division of duties."*

From the above responses the researcher found that the knowledgeable members of the SGBs agree on the need for financial controls. These responses show that the SGBs members know their roles and responsibilities in budget development processes. According to the above responses it is evident that financial controls are in place and implemented despite the shortage of governance personnel who must provide monitoring and support to ensure that financial controls are implementation to make sure that there is no misuse of funds. Owen (2016) asserts that having a solid financial understanding is a fundamental ability that all managers need to possess. Schools need to adopt sound financial controls to ensure that there is prevention of fraud and financial mismanagement. The internal control and financial management systems can also be used to give feedback to all stakeholders. This removes not only fund misuse, but it also enhances cooperation and participation in school management issues. These participants' responses outline their views on this:

DCGOY: “Every effort is made to ensure that the statements are presented in the language that parents could understand. Every school is required to present financial statement to parents every year by 31st March. The challenge is poor attendance by parents”.

P020: “Financial statements are presented to parents in the format that is easy to understand that reporting is consistent with the policy requirement”.

T004: “Parents are called to inform the parent meeting to examine the financial report”.

Regular and accurate reporting is essential for stakeholders to track the school's financial performance and to make informed decisions about how to manage the budget. Schools should have proper financial controls to report to the relevant authorities about how school funds and resources are used. From the above responses it shows that there is transparency as far as financial reporting is concerned. All participants agree that stakeholders are presented with financial reporting on monthly or quarterly basis depending on the agreement as per each school’s finance policy.

4.4 Document analysis findings

In addition to semi-structured interviews with the participants, documents analysis was conducted as another method of data collection. Documents were also evaluated to enhance the credibility of this study. Bowen (2009) posits that document analysis is elucidated as a qualitative research approach wherein the researcher undertakes the task of interpreting diverse documents with the aim of ascribing significance to them. The table below indicates the documents of five schools that are assessed and the results of the analysis. Schools are named as follows, school A, school B, school C, school D and school E respectively:

NAME OF SCHOOL	LIST OF DOCUMENTS ANALYSED AND FINDINGS
School A	<p style="text-align: center;"><u>Audited Financial Report for 2020</u></p> <p>The Signed Report of the independent auditor general outlining that all procedures were followed and there are no financial malpractices.</p>

School finance policy

The school shows that it has a modern and sophisticated finance management system where the SGB is fully in control, and there are intricate details of its operations and the roles and responsibilities of the SGB members and for every spending there are signatures from SGB members. From this detail and the findings of this section it shows that the school is likely an urban school.

Budget statement: 2022

The school has a detailed budget which shows their source of income and outline of all budgeted expenditure using the guidelines from the Limpopo Department of Education Finance Prescripts. The budget statement indicates that it was adopted by the parents and was duly signed by the principal and the chairperson of SGB in the previous year.

Requisition/ claim forms.

The school has records of requisition or claim forms made from the school funds by service providers, which are filled before a payment can be made. There are invoices from different service providers for all purchases that have been made from the school's funds. The claim is approved and signed by the SGB chairperson and principal before the payment.

Minutes of the SGB meeting

The school has minutes of the SGB meeting that was held on 11/ 11/ 2021 with an agenda showing budget draft as their main item of discussion for that day. The minutes were written in Sepedi language.

Limpopo Department of Education Finance Prescripts

The school also has this document which gives a directive for the management and administration of school funds in public schools. It helps in drafting of the budget to show how much percentage should be budgeted for any budget vote.

<p>School B</p>	<p style="text-align: center;"><u>Audited Financial Report for 2020</u></p> <p>School B has a financial report from an independent auditor which shows a good financial practice, it included, among other things, the statement of investments, amount owing as well as stock taking certificate. The report was signed by all stakeholders.</p> <p style="text-align: center;"><u>School finance policy</u></p> <p>The school has a comprehensive finance policy that outlines all the duties and responsibilities of stakeholders, it shows that finance committee as well as their functions. It shows that the SGB members are involved in the finance matters. From this detail and from the findings in this section, it shows that this school is likely an urban school.</p> <p style="text-align: center;"><u>Budget statement</u></p> <p>This showed that in terms of budget and financial management, school B is advanced. The budget was approved and signed by all stakeholders.</p> <p style="text-align: center;"><u>Requisition/ claim forms.</u></p> <p>The school has records of requisition forms which are filled before payments can be made to service providers. The claim is approved and signed by the SGB chairperson and principal before the payment.</p>
<p>School C</p>	<p style="text-align: center;"><u>Audited Financial Report for 2020</u></p> <p>School C has a signed report from an independent auditor which shows financial statements for the year 2020. The school has complied with Section 42 of SASA by keeping records of funds received and spent. The document does not show the signatures of the principal or the SGB chairperson.</p>

	<p style="text-align: center;"><u>Budget statement</u></p> <p>The school has a budget that was not approved by parents nor signed by any of the stakeholders in the spaces provided.</p> <p style="text-align: center;"><u>Requisition/ claim form</u></p> <p>The school has records of claims made from the school funds by service providers. The school also has proof of invoices for purchases that have been made from the school’s funds. The claim is approved and signed by the claimant, principal and SGB chairperson.</p>
<p>School D</p>	<p style="text-align: center;"><u>Audited Financial Report for 2020</u></p> <p>The school has a signed report by an independent auditor which shows financial statements for the year 2020. The school has complied with financial management practices. The report does not show the signatures of the principal or the SGB chairperson.</p> <p style="text-align: center;"><u>School finance policy</u></p> <p>The school has a finance policy that shows all the procedures that are going to be followed in managing the school’s funds. The policy is signed by the principal and the chairperson of SGB.</p> <p style="text-align: center;"><u>Budget statement</u></p> <p>The school has a budget that was approved by parents and signed by the treasurer and the principal.</p> <p style="text-align: center;"><u>Minutes of the SGB meeting</u></p> <p>The school has minutes of the finance committee meeting that was held on 02/ 02/ 2022 with an agenda and attendance register attached. The minutes were signed by the treasurer, secretary and principal.</p> <p style="text-align: center;"><u>Requisition/ claim form.</u></p> <p>The school has records of claim forms made from the school funds by service providers which are filled in before a payment can be made. An</p>

	<p>invoice that goes with the claim form is also attached. The claim is approved and signed by the claimant, SGB chairperson and the SGB treasurer.</p>
<p>School E</p>	<p style="text-align: center;"><u>Audited Financial Report for 2020</u></p> <p>School E has signed financial report of the independent auditor general outlining that all procedures were followed and there are no financial malpractices. The report was also signed by the SGB chairperson, SGB secretary and SGB treasurer.</p> <p style="text-align: center;"><u>School finance policy</u></p> <p>The school has a detailed finance policy which shows procedures on how to use school funds, it shows the composition of the financial committee and their duties. The policy was signed by the principal and SGB chairperson and SGB secretary.</p> <p style="text-align: center;"><u>Budget statement: 2022</u></p> <p>The school has a budget that outlines the income and expenditure using the guidelines from the Limpopo Department of Education Finance Prescripts. The budget statement was duly signed by the principal and the chairperson of SGB and the SGB secretary on 10/ 10/ 2022.</p> <p style="text-align: center;"><u>Receipt book.</u></p> <p>The school has a receipt book where they record all the money received by the school for textbooks lost.</p> <p style="text-align: center;"><u>Requisition/ claim forms.</u></p> <p>The school has records of claim forms made from the school funds by service providers which are filled before a payment can be made. Invoices are attached as proof of payment made on the claim. The claim is approved and signed by the SGB chairperson and principal before the payment.</p>

	<u>Minutes of the SGB meeting</u>
	The school has minutes of the SGB meeting that was held on 16/ 12/ 2021 with an agenda and attendance register signed by all attendees. The minutes were signed by the SGB chairperson and SGB deputy secretary. The minutes were written in Sepedi.

Table 4.4.1

The findings in the above table show that three of the five schools which were investigated in this study are well-vested in financial management, the SGB members are doing their work to ensure that school finances are managed properly.

Table 4.4.2 below shows the availability of documents to be analysed per school. It shows that School A, School D and School E managed to submit all the requested documents. Schools B and school C were unable to submit all the requested document. All schools submitted the audited financial statement (2020). Only one school did not submit their finance policy, all schools managed to submit the budget statement and requisition forms/ receipt book, and two schools did not submit the minutes of the SGB meeting.

RUBRIC FOR ASSESSING THE AVAILABILITY OF DOCUMENTS PER SCHOOL:

SCHOOL NAME	AUDITED FINANCIAL STATEMENT	SCHOOL FINANCE POLICY	BUDGET STATEMENT	REQUISITION FORM/RECEIPT	MINUTES OF SGB MEETING	TOTAL
SCHOOL A	Available	Available	Available	Available	Available	5/5
SCHOOL B	Available	Available	Available	Available	X	4/5
SCHOOL C	Available	X	Available	Available	X	3/5
SCHOOL D	Available	Available	Available	Available	Available	5/5
SCHOOL E	Available	Available	Available	Available	Available	5/5
TOTALS	5/5	4/5	5/5	5/5	3/5	

Table 4.4.2

The response from one treasurer shows much understanding of how school finances are managed according to the guidelines provided by Limpopo Department of Education Finance Prescripts on Finances.

Question: In your view, is there any consistency in terms of how budget policies and relevant registrations are applied in budget development and implementation? Kindly support your answer:

T003 explained that:

“Yes, they are directives for the management and administration of school funds in public schools”.

T004 added that:

“Yes, finance committee used to report to both staff and parents on quarterly and yearly basis”.

This investigation was necessary to give context to the findings of the study and to practically apply them. The document analysis showed that two schools are not doing well in terms of financial management, which can be noted from their financial management frameworks which are not only plain but lack detail. The responses from some treasurers indicated that lack of financial management skills is a hindrance to progress in budgeting.

T001 remarked that:

“No, those policies and legislations are not even known to SGB, the treasurer follows principal’s instructions as the custodian of knowledge”.

T005 added that:

“No, they don’t train the stakeholder on financial matters”.

From the above responses and the findings, some SGB members in schools lack financial knowledge. They need support in the form of training in financial skills from the department of education in Limpopo Province in Sekhukhune East District. Rangongo, Mohlakwana and Beckmann (2016) also found that a lack of financial management skills and proficiency, incomplete knowledge of policies, poor monitoring and control of funds, as well as a lack of honesty, openness and trustworthiness are the causes of most financial mismanagement in public schools. The findings also highlighted that SGBs lack knowledge of policies governing finances in schools.

The researcher identified the gap which exists between what the SGBs ought to know as far as financial management is concerned and what they know. Given this gap in the existing literature regarding financial management, further studies are imperative to close the gap regarding budget development and implementation. There should be a collaboration between stakeholders to ensure proper financial accountability in public schools. Heystek (2013) asserts that collaboration between the principal, SGB treasurer, and finance officer is essential for an effective and efficient finance committee. All these stakeholders should have the best interest of the school at heart to ensure its success.

4.5 Relating the study findings to the theoretical framework of this study.

The present study has successfully identified a few challenges encountered by public schools within the Sekhukhune East District regarding the development and implementation of school budgets. One of the obstacles encountered during this study is the lack of financial knowledge and skills by some of the SGB members. The participants' limited knowledge in financial management can be attributed to their inadequate participation levels, added by the Department's failure to provide them with sufficient training to effectively execute their assigned responsibilities. This study followed the collaboration theory. (Salvato et al, 2017: 963) describe collaboration as an “act of working together by two or more persons to accomplish something”. The members of the School Governing Body (SGB) relied upon the assistance and guidance provided by school principals and other members of the School Management Team (SMT).

The above-mentioned findings align with the collaboration theory, positing that the attainment of effective collaboration necessitates a collective comprehension to exchange knowledge and resources. This strategy entailed the inclusion of select individuals in the financial management processes, while simultaneously marginalising those who expressed their opinions and concerns in a vocal manner. Dlomo, Buthelezi and Mhlongo (2020) stated that it is very important that all the stakeholders who are responsible for the financial management of the school work collaboratively to exercise these skills. When it comes to the process of developing and implementing a school budget, it is imperative that the School Governing Bodies (SGBs), School Management Teams (SMTs), and school principals collaborate harmoniously to construct a budget that adequately caters to the school's requirements and is executed with utmost transparency and accountability. The principals and the SGBs have collaborative

activities that render smooth operations of school finance (Mestry, 2016). All the stakeholders need to work together towards achieving the school's objectives.

The findings from the documents analysed found that the SGB followed the guidelines provided by the department of education. They submitted audited financial statement from the external auditors, school finance policies are in place, requisition forms and receipts are available. The SGB held meetings where budget and other financial issues are discussed and the schools' budgets were approved by parents during an AGM. In addition, Beckham and Wills (2016:5) posited that the SGBs followed financial reporting policies when reporting to the Department of Education even though they lack financial training. Even though some participants complained about lack of proper training on financial literacy they still executed their responsibilities.

T001: *"If the treasurer has no financial management knowledge and skills"*.

T003: *"Lack of financial knowledge and information"*.

4.6 CHAPTER SUMMARY

The results of a study carried out in the South African province of Limpopo's Sekhukhune East District were presented in this chapter. The three main themes and their sub-themes that emerged from the interviews and document analysis. The opinions and experiences of twelve participants were captured. The responses of the participants were quoted using italics. Several documents were analysed per school to ensure credibility of the study. The findings show that there are various issues that prevent successful budget development and effective implementation in schools, and the requirements imposed by policy that have an impact on budget development and its implementation. It is evident that the Department of Education in Limpopo province has a responsibility of capacitating some SGB members in financial literacy to enable them to carry out their duties with confidence.

The study findings also revealed that it is more imperative that there should be collaboration amongst the schools' stakeholders to assist one another to ensure that the financial management is carried out according to policy and relevant legislative framework. Documents analysis also revealed that some schools comply with the policy requirements whereas other schools still lack compliance on certain financial documents. As a result, the researcher is tempted to argue

that the Department of Education in Limpopo Province in Sekhukhune East District still has more that needs to be done regarding budget development and implementation. The study's findings are related to the theory of collaboration. Therefore, all the stakeholders in the school, in the department of education and the community as a whole need to work together for the successful development and implementation of the schools' budget.

CHAPTER 5 SUMMARY OF THE KEY FINDINGS, RECOMMENDATIONS AND CONCLUSION

5.1 INTRODUCTION

This chapter placed a direct focus on the summary of findings, recommendations and conclusion. It further addressed chapter overview, it provided summary of key findings, it made recommendations and outlined the limitations of the study. The main objectives of this study are as follows:

- (a) To determine factors that constrain effective development and implementation of schools' budget in Sekhukhune East District, Limpopo Province.
- (b) To determine which policy requirements, influence the development and implementation of budgets in schools.
- (c) To suggest effective strategies for the development and implementation of budget in schools.

5.2 CHAPTER OVERVIEW

Chapter 1 dealt with an introduction to research, background to the problem and the purpose of the study. It also covered the research problem statement, the main research question, sub-questions, aims and objectives of the study.

Chapter 2 focused mainly on literature review, the underpinning theoretical framework, analysis of concepts related to budgeting, the process of budget preparation, the legal framework influencing issues related to school budget, challenges experienced during budget development, approaches to budgeting, procurement procedures and views of international studies in budgeting process in both developing and developed countries were discussed.

Chapter 3 dealt with research design and methodology, data collection methods, sampling procedure, data analysis, trustworthiness and credibility of the study, ethical consideration, delimitations of the study, significance of the study and definition of research concepts are critically addressed. Chapter 4 focused on presentation, analysis and discussion of research findings.

5.3 SUMMARY OF THE KEY FINDINGS

This study aimed to investigate the challenges of budget development and implementation in selected public schools in Sekhukhune East District, Limpopo Province. The key findings were categorised into three themes, namely factors constraining budget development and implementation, policy requirements influencing the development and implementation of budget in schools, ensuring effective and efficient budget development and implementation.

The study found that lack of knowledge and understanding of legislative imperative constrains budget development and implementation. This challenge persists despite concerted efforts by education authorities in providing capacity on financial management. The SGB and financial personnel receive consistent support in financial management to improve their knowledge. The school treasurers expressed the view that lack of knowledge is a limiting factor in budget development and implementation, and that providing training does not necessarily translate into effective assimilation of knowledge.

The training content and the education level of the officials being trained are important factors in knowledge development. The study further identified stakeholders' reluctance to fulfil their delegated roles and responsibilities due to limited knowledge. In this situation, principals and SMTs are obliged to develop and implement the budget. This perspective is against the legislation. It subjects the school management to scrutiny and accountability challenges.

Failure to implement adequate internal financial control measures affect effective school budget development and implementation. The prevalence of wasteful expenditure, fraud, deviations etc occur due to poor implementation of internal financial controls. Schools submit quarterly financial returns for compliance. The issue lies with the difficulty of reported content which does not reflect the correct financial situation of the school. Conclusive statement from the DCGOs indicated that the submitted financial controls did not effectively grant the required performance monitoring assessment due shortage of personnel. The SGB fails to influence effective financial reporting and therefore renders the school management vulnerable to corruption. Transparency and accountability are two factors that affect budget process, therefore the lack of knowledge from SGB members lead to corruption. The desired outcome of collaboration in budgetary development and implementation remains unrealistic.

On policy requirements, the study found that the process of budget development and implementation adheres to the requisite minimum requirements. However, other schools still experience challenges. Public Financial Management Act, Limpopo Department of Education

Finance Prescripts and finance policy for school are still difficult to be effectively translated into the budget development and implementation process by some schools. The outcome of the study agreed on the level of consultation during budget development process. It does, however, remains inconclusive on the part of the actual outcome of participation. In essence, the Finance Committee is tasked to compile the budget and submit to the Annual General Meeting (AGM) the draft budget that reflects the submission from all stakeholders.

Information gathered from document analysis indicated that most schools have all the documents required for managing finances properly. They all have audited financial report for the previous financial years signed by the independent auditor outlining that all procedures were followed without any financial malpractices. Each school has a school finance policy which describes the roles and responsibilities of SGB members as well as procedures to be followed when claims are to be processed.

The schools also have a budget statement for the current year which shows their sources of income and outlined all the budgeted expenditure by following the guidelines provided by Limpopo Department of Education Finance Prescripts. There is also the requisition or claim forms which show the records of claims made by the service providers from the schools' funds, invoices are also available as proof of purchases or payments made. Schools have evidence of minutes of the SGB meetings with an agenda showing the budget draft as the main item of discussion.

5.4 RECOMMENDATIONS OF THE STUDY

The study proposes the following recommendations to address the challenges associated with budget development and implementation in Sekhukhune East District in Limpopo Province:

- The study recommends that nomination of SGB members consider their educational level that can enable them to understand financial literacy and other forms of financial training to improve skills and knowledge in school financial management. People with requisite financial background knowledge will have an inspiration and confidence to participate in school financial matters.
- It recommends that the department of education adequately equip school-based and District level personnel with capacity to conduct and enforce financial compliance.

Such monitoring systems must display capacity in both technical and numerical sense because financial monitoring requires adequate personnel with skills to be effective. It further recommends timeous allocation of financial resources to expedite budgetary processes.

- To promote uniform conformity and consistency in budget development and implementation, it is recommended that Limpopo Department of Education implements frequent monitoring of budget procedures where they identify shortfalls and develop action plans for alignment and integration into policy.

5.5 LIMITATIONS OF THE STUDY

According to Creswell and Creswell (2018), a limitation is a factor that may have influenced the findings of the study and that may prevent the findings from being generalised in a meaningful way. For this study, examining the challenges associated with budget development and implementation in selected public secondary schools in Sekhukhune East District located in Limpopo Province presents several limitations, they are described below:

- The sample size of the study consists of only 12 participants. It is difficult to obtain representation of the entire population of schools in Sekhukhune East District. Participation mainly covered 5 secondary schools, with the principal of each school, 1 treasurer per school and 2 Deputy Chief Governance Officers (DCGOs). It is difficult to create a general conclusion based on the available data.

5.6 CONTRIBUTIONS OF THE STUDY

The research can make the following contributions:

- The findings of the study will provide an insight into the errors of budget development and implementation.
- An improved customised capacitation of SGB members in financial literacy which will improve their performance and ensure active participation in financial matters.
- Training in finance will boost SGB confidence in school financial management and gains in managing personal finances.

- It will lead to increase in body of knowledge around the subject of budget development and implementation. This can be utilised to improve school financial management across the education fraternity.
- Researchers can use the findings to support investigations into budget development and implementation in public schools.

5.7 RECOMMENDATIONS FOR FURTHER RESEARCH

The study covered 1 district and circuit office. Only 5 schools were selected. The researcher recommends that the study be expanded to embrace many districts and many schools in the whole province. This will assist in acquiring more insight into the challenges faced by all public schools regarding budget development and implementation. This will help schools to compare their challenges and share common practices to improve performance in this regard. The researcher further recommends that more studies be conducted on the topic in other provinces so that challenges on budget development and implementation can be compared and common solutions be adopted.

The researcher also recommends that these studies may use a quantitative approach to engage a larger number of participants such as parents, teachers and community members to understand their perspectives in the aspects of financial management. Another study may be conducted on how to improve the relations between the school principals and members of SGB to enhance understanding of roles and responsibilities in the general financial management. The study was conducted in secondary schools only; therefore, the researcher recommends that a similar study be conducted in public primary and private schools.

5.8 CONCLUSION

In exploring the challenges of budget development and implementation in selected secondary schools of Sekhukhune East District in Limpopo Province, the researcher used semi-structured interviews which allowed participants to provide an in-depth information about their experiences regarding the phenomenon. Documentary analysis was explored to gain insight into the subject. The research revealed that the process of school budgeting and implementation is impeded by various factors, *inter alia*, inadequate knowledge of financial management,

limited participation from stakeholders and insufficient funds. This study had also discovered that there are several measures in Sekhukhune East District, Limpopo Province that can be implemented to enhance the budgetary processes in public secondary schools.

The above-mentioned recommendations may be helpful if implemented. The adequate financial support will enable schools to acquire necessary resources for the development and implementation of school budget. This support includes the timeous resource allocation to schools from which the budget is drawn, to give confidence to the SGB members who have a responsibility in this regard, as well the funding towards staff developments to enhance the school's capacity in monitoring efficiency in their own budgeting and expenditure processes. It also acknowledges that some schools in the district can do their own budgeting processes and their implementation procedures.

Most SGB members were found to be significantly challenged by poor literacy background. Inadequate training of SGB members and finance officers on financial management prevents them from being effective in executing their roles and responsibilities. Limited resources and late allocation of funds impede the school's efficiency towards budgeting processes and thereby delaying the budget implementations processes. Poor monitoring and support of budgetary processes by authorities limits effective accountability and compliance to policies by stakeholders.

The researcher finds it befitting enough to close the gap which exists in this study, whereby most educational managers who participated in this study were either shy or unable to disclose. Participants acknowledged the existence of the legislative frameworks in the provincial Department of Education to guide school financial management. However, they could not mention anyone of them. Their failure to mention the legislative frameworks creates a doubt as to whether they know them or not. So, it is important for the researcher to recommend, *inter alia*, the usage of Public Finance Management Act 1 of 1991, Limpopo Provincial Finance Prescripts as well as chapter 4 (Section 38 (1) of South African Schools Act (84 of 1996) by the schools in their budget development processes and implementations.

Poor staff complements at district levels contribute to a lack of information on financial management issues amongst SGBs and some sampled group of school principals who

participated in this study. This is another reason for recommending a financial resourcing towards recruitment and development of employees to offer effective service in financial management. The other strategies to achieve efficient budgeting and its effective implementation will be sufficiently covered in the larger scale by the national legislative framework. The strategies mentioned above are not exhaustive and more can be explored in the further studies towards financial management.

The above information details success of this study in achieving its set objectives. Despite the afore-mentioned limitations, such as the hand-written responses to the research interview schedule by the sampled participants, and the limited number of the Deputy Chief Governance Officers within the district, which would have improved reliability of these research findings. This study provides important reasons to improve capacity-building and effective control measures to enhance the SGB's budgeting processes and development of efficient systemic resources, to improve the budget implementation among schools.

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APPENDIX A: Registration letter

UNISA



0003

SHAI M M MRS
LC 16 MARULA STREET
CULLINAN
1000

STUDENT NUMBER. 56662157

ENQUIRIES TEL. 0800 001 870

eMAIL • mandd@unisa.ac.za

2024-02-21

Dear Student

I hereby confirm that you have been registered for the current academic year as follows:

Proposed Qualification: MED (EDUC MANAGEMENT) {98405}

CODE	PAPER	S NAME OF STUDY UNIT	NOF crdts	LANG.	EXAM. DATE	PROVISIONAL EXAMINATION CENTRE
						(PLACE)

Study units registered without formal exams:

DFEDU95 MEd – Education Management
@ DFEDU95 MEd – Education Management
@ Exam transferred from previous academic year

You are referred to the "MyRegistration" brochure regarding fees that are forfeited on cancellation of any study units.

Your attention is drawn to University rules and regulations (www.unisa.ac.za/register).

please note the new requirements for reregistration and the number of credits per year which state that students registered for the first time from 2013, must complete 36 NQF credits in the first year of study, and thereafter must complete 48 NQF credits per year.

Students registered for the MBA, and DBL degrees must visit the SBL 's ESONline for study material and other important information.

Readmission rules for Honours: Note that in terms of the Unisa Admission Policy academic activity must be demonstrated to the satisfaction of the University during each year of study. If you fail to meet this requirement in the first year of study, you will be admitted to another year of study. After a second year of not demonstrating academic activity to the satisfaction of the University, you will not be re-admitted, except with the express approval of the Executive Dean of the College in which you are registered. Note too, that this study programme must be completed within three years. Non-compliance will result in your academic exclusion, and you will therefore not be allowed to re-register for a qualification at the same level on the National Qualifications Framework in the same College for a period of five years after such exclusion, after which you will have to re-apply for admission to any such qualification.

Readmission rules for M&D: Note that in terms of the Unisa Admission Policy, a candidate must complete a Master's qualification within three years. Under exceptional circumstances and on recommendation of the Executive Dean, a candidate may be allowed an extra (fourth) year to complete the qualification. For a Doctoral degree, a candidate must complete the study programme within six years. Under exceptional circumstances, and on recommendation by the

Executive Dean, a candidate may be allowed an extra (seventh) year to complete the qualification.

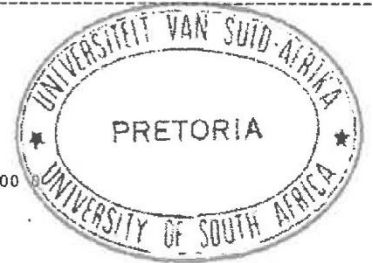
BALANCE ON STUDY ACCOUNT: 11965 .00

Payable on or before:

Immediately: 0.00	2024/03/31: 0.00	2024/05/15: 5947.00	2024/08/15: 6018.00
	2024/11/15: 0.00	2025/03/15: 0.00	

Yours faithfully,

Prof MM Sepota
Acting Registrar



of South Africa

City of Tshwane



0003 South Africa

+27 12 429 41 50

www.unisa.ac.za

University

Preller Street, Muckleneuk Ridge.

PO Box 392 UNISA

Telephone: +27 12 429 31 1 i Facsimile:

UNISA COLLEGE OF EDUCATION ETHICS REVIEW COMMITTEE

Date: 2021/09/08

Ref: **2021/09/08/56662157/14/AM**

Name: Mrs MM Shai

Student No.: 56662157

Dear Mrs MM Shai

Decision: Ethics Approval from
2021/09/08 to 2024/09/08

Researcher(s): Name: Mrs MM Shai
E-mail address: shaimaggiee@gmail.com
Telephone: 071 380 4215

Supervisor(s): Name: Prof SS Khumalo
E-mail address: ekhumass@unisa.ac.za
Telephone: 012 429 6839

Title of research:

Investigating the development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

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 2021/09/08 to 2024/09/08.

*The **low risk** application was reviewed by the Ethics Review Committee on 2021/09/08 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.

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 **2024/09/08**. Submission of a completed research ethics progress report will constitute an application for renewal of Ethics Research Committee approval.

Note:

*The reference number **2021/09/08/56662157/14/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

THE DISTRICT'S SENIOR MANAGER/ DIRECTOR

Request for permission to conduct research at Sekhukhune East District Office.

Title of the title of the research: The development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

Date: 19 November 2021

Name of the person to who you address the request: Makola SM

Department of the person: Education, Limpopo Province

Contact details of the person, Telephone number: 013 231 0100/ 082 878 5535

Email address: papigde@gmail.com

Dear Mr Makola

I, Maggie Mamotshabo Shai am doing research under supervision of Khumalo SS, a Professor in the Department of Educational Leadership and Management towards an M Ed at the University of South Africa. We are inviting you to participate in a study entitled: The development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

The aim of the study is to explore the challenges encountered by School Governing Bodies and principals of public secondary schools in the development and implementation of budget, Department of Education, Limpopo Province.

Your department has been selected because the schools which will participate in the study fall under your district as well as the Deputy Chief Governance Officers.

The study will entail the development and implementation of budget in selected secondary schools.

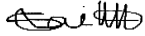
The benefits of this study are to gain understanding of the challenges that schools are facing with regard to development and implementation of school budget. To research possible solutions to the problem and improve the practice in schools. To improve the general performance in schools as a result of improvement in budget performance. To influence the policy review and enhance financial accountability in schools.

There is no potential risk involved in this study.

There will be no reimbursement or any incentives for participation in the research.

Feedback procedure will entail giving you the results about the findings and suggested recommendations in writing after the completion of the study.

Yours sincerely



Maggie Mamotshabo Shai

Teacher

**APPENDIX D: REQUEST FOR
PERMISSION TO CONDUCT RESEARCH
AT SCHOOLS FROM THE CIRCUIT**

THE CIRCUIT MANAGER

Request for permission to conduct research at Mabulane Circuit Office.

Title of the title of the research: The development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

Date: 19 November 2021

Name of the person to who you address the request: Lingwati SS

Department of the person: Education, Limpopo Province

Contact details of the person, Telephone number: 013 216 1097/ 1092

Email address: lingwatiss@gmail.com

Dear Mr Lingwati

I, Maggie Mamotshabo Shai am doing research under supervision of Khumalo SS, a Professor in the Department of Educational Leadership and Management towards an M Ed at the University of South Africa. We are inviting you to participate in a study entitled the development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

The aim of the study is to explore the challenges encountered by School Governing Bodies and principals of public secondary schools in the development and implementation of budget, Department of Education, Limpopo Province.

Your circuit has been selected because the schools which will participate in the study fall under your district as well as the Deputy Chief Governance Officers.

The study will entail the development and implementation of budget in selected secondary schools.

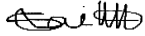
The benefits of this study are to gain understanding of the challenges that schools are facing with regard to development and implementation of school budget. To research possible solutions to the problem and improve the practice in schools. To improve the general performance in schools as a result of improvement in budget performance. To influence the policy review and enhance financial accountability in schools.

There is no potential risk involved in this study.

There will be no reimbursement or any incentives for participation in the research.

Feedback procedure will entail giving you the results about the findings and suggested recommendations in writing after the completion of the study.

Yours sincerely



Maggie Mamotshabo Shai

Teacher

THE SCHOOL GOVERNING BODY

Request for permission to conduct research at your school.

Title of the title of the research: The development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

Date: 19 November 2021

Name of the person to who you address the request: _____

Department of the person: _____

Contact details of the person, Telephone number: _____

Email address: _____

Dear _____

I, Maggie Mamotshabo Shai am doing research under supervision of Khumalo SS, a Professor in the Department of Educational Leadership and Management towards an M Ed at the University of South Africa. We are inviting you to participate in a study entitled the development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

The aim of the study is to explore the challenges encountered by SGBs and principals of public secondary schools in the development and implementation of budget, Department of Education, Limpopo Province.

Your school has been selected to participate in the study in Mabulane circuit, Sekhukhune East District to provide an understanding of the research topic.

The study will entail the development and implementation of budget in selected secondary schools in the district.

The benefits of this study are to gain understanding of the challenges that schools are facing with regard to development and implementation of school budget. To research possible solutions to the problem and improve the practice in schools. To improve the general performance in schools as a

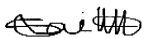
result of improvement in budget performance. To influence the policy review and enhance financial accountability in schools.

There is no potential risk involved in this study.

There will be no reimbursement or any incentives for participation in the research.

Feedback procedure will entail giving you the results about the findings and suggested recommendations in writing after the completion of the study.

Yours sincerely



Maggie Mamotshabo Shai

Teacher

**APPENDIX F: PERMISSION TO
CONDUCT RESEARCH AT SCHOOLS**



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF

EDUCATION

SEKHUKHUNE EAST DISTRICT

REF: 2/2/4 Enq: Langa SI

Tel: 013 231 0100

To: The Principal

FROM: DISTRICT DIRECTOR
SEKHUKHUNE EAST DISTRICT

SUBJECT: PERMISSION TO CONDUCT RESEARCH IN SCHOOLS WITHIN THE SEKHUKHUNE EAST DISTRICT

1. The above matter has refers.

Kindly be informed that SHAI MM a Master's degree student at the University of South Africa is granted a permission to conduct research at your school.

2. Condition attached to permission are:

- Participation is voluntary.
- Information collected will only be used for study and remain confidential
- No names should be written on questionnaire.
- Participants are free to withdraw anytime during the process.

NB: DATA COLLECTED AND ADMINISTRATION OF QUESTIONNAIRE MUST BE DONE ONLY DURING BREAKS AND AFTER TEACHING HOURS

3. The district Director wishes you well as you continue to assist her.

MAKOLA MS
DISTRICT

19/1/2022

DATE

DIRECTOR

Subject: Permission to conduct research in schools within Sekhukhune East District 83 Aloe Street, 2314 Extension4, Aloe Ridge West, BURGERSFORT, 1150, P/Bag X 9041, BU

BURGERSFORT, 1150 The *heartland of Southern Africa-development is about people!* Vision: Excellence is provisioning Innovative Quality Basic Education

**APPENDIX G: PARTICIPANTS
INVITATION TO PARTICIPATE IN
RESEARCH INTERVIEW, AND INFORMED
CONSENT FOR SCHOOL PRINCIPAL.**

THE SCHOOL PRINCIPAL

PARTICIPANT INFORMATION SHEET

Date: 19 November 2021

Title: The development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

DEAR PROSPECTIVE PARTICIPANT

My name is Maggie Mamotshabo Shai and I am doing research under the supervision of Khumalo SS, a Professor in the Department of Educational Leadership and Management towards an M Ed at the University of South Africa. We are inviting you to participate in a study entitled: Investigating the development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

WHAT IS THE PURPOSE OF THE STUDY?

This study is expected to collect important information that could assist in gaining an understanding of the challenges that schools are facing with regard to development and implementation of school budget. To research possible solutions to the problem and improve the practice in schools. To improve the general performance in schools as a result of improvement in budget performance. To influence the policy review and enhance financial accountability in schools.

WHY AM I BEING INVITED TO PARTICIPATE?

You are invited because as the school principal you are tasked with the financial responsibilities of the school therefore your knowledge and experience in budget development and implementation can provide deeper understanding of the problem under study.

I obtained your contact details from Mabulane circuit management as we also requested their permission to conduct the research at your school. Indicate the approximate number of participants:

The research will require only two participants from your school which include yourself and the school's treasurer.

WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?

Describe the participant's actual role in the study.

The study involves semi-structured interview schedule. It consists of questions which will assist in gathering important information about the study. Indicate what sort of questions will be asked or show the questions in this document.

The following examples of questions will be used:

- A) What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?
- B) What are the key elements of the school budget which must be considered during the budget development?
- C) Briefly explain the appropriate procedure that must be followed in budget development process.
- D) Which factors prevent/ constrain effective and efficient development and implementation of budget in schools?
- E) What do you consider as the main contributing reasons for poor participation of stakeholders in school budgetary processes?

These interview questions will take only 30 minutes to answer and your participation is highly appreciated.

CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?

Participating in this study is voluntary and you are under no obligation to consent to participation. If you do decide to take part, you will be given this information sheet to keep and be asked to sign a written consent form. You are free to withdraw at any time and without giving a reason. But if you answered and submitted the interview questions it will not be possible to withdraw because your names will not be indicated on the questions sheet.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

Describe the presence or absence of possible benefits for the participant:

This inquiry seeks to gain knowledge about the challenges that SGBs and school principals are faced with in relation to budget development and its implementation. The inquiry can influence policy review and open opportunity to empower and strengthen the policies which will enable self-regulatory systems. The research will enhance the financial accountability in schools and improve the general performance of learners.

ARE THERE ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?

Describe any potential level of inconvenience and/or discomfort to the participant.

Participation in this study will not cause any harm or injury to you and there is no need for protection.

WILL THE INFORMATION THAT I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL?

You have the right to insist that your name will not be recorded anywhere and that no one, apart from the researcher and identified members of the research team, will know about your involvement in this research. Your name will not be recorded anywhere and no one will be able to connect you to the answers you give. Your answers will be given a code number or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings. This research will be done by the main researcher only; no other external transcriber will be involved.

Your answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber, external coder, and members of the Research Ethics Review Committee. Otherwise, records that identify you will be available only to people working on the study, unless you give permission for other people to see the records.

Your participation in the study will be kept anonymous and the data may be used for other purposes such as research reports, journal articles and conference proceedings. A report of the study might be submitted for publication but the privacy of your information will always be protected.

HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?

Hard copies of your answers will be stored by the researcher for a period of five years in a locked cupboard/filing cabinet at researcher's place in Eerstegeluk, Steelpoort. For future research or academic purposes, electronic information will be stored on a password protected computer. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Indicate how information will be destroyed if necessary. Hard copies of interview questions will be shredded, and hard copies will be permanently deleted from the hard drive of my laptop through the use of relevant software programme.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

There will be no form of payment or reward offered, either financial or otherwise for participating in the study. Participants will not incur any financial cost when participating in the study.

HAS THE STUDY RECEIVED ETHICS APPROVAL?

This study has received written approval from the Research Ethics Review Committee of the **CEDU REC**, Unisa. A copy of the approval letter can be obtained from the researcher if you so wish.

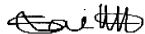
HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?

If you would like to be informed of the final research findings, please contact Maggie Mamotshabo Shai on 071380 4215 or email: shaimaggiee@gmail.com. The findings are accessible for five years.

Should you have concerns about the way in which the research has been conducted, you may contact Professor Khumalo SS at 0124296839 email address ekhumass@unisa.ac.za.

Thank you for taking time to read this information sheet and for participating in this study.

Thank you.



Maggie

Shai

ASSENT TO PARTICIPATE IN THIS STUDY (Return slip)

I, _____ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty (if applicable).

I am aware that the findings of this 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 the filling in of the semi-structured interview schedule.

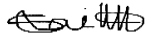
I have received a signed copy of the informed consent agreement.

Participant Name & Surname (please print) : _____

Participant Signature

Date

Researcher's Name & Surname (please print): Maggie Shai



19-11-2021

Researcher's signature

Date

**APPENDIX H: PARTICIPANTS INVITATION
TO PARTICIPATE IN RESEARCH
INTERVIEW, AND INFORMED CONSENT
FOR SCHOOL TREASURER.**

THE SCHOOL'S TREASURER

PARTICIPANT INFORMATION SHEET

Date: 19 November 2021

Title: The development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

DEAR PROSPECTIVE PARTICIPANT

My name is Maggie Mamotshabo Shai and I am doing research under the supervision of Khumalo SS, a Professor in the Department of Educational Leadership and Management towards an M Ed at the University of South Africa. We are inviting you to participate in a study entitled: Investigating the development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

WHAT IS THE PURPOSE OF THE STUDY?

This study is expected to collect important information that could assist in gaining an understanding of the challenges that schools are facing with regard to development and implementation of school budget. To research possible solutions to the problem and improve the practice in schools. To improve the general performance in schools as a result of improvement in budget performance. To influence the policy review and enhance financial accountability in schools.

WHY AM I BEING INVITED TO PARTICIPATE?

You are invited as the school's treasurer on the basis that you perform the daily activities relevant to the school's budget. Your participation in the research is critical because it will provide first-hand information regarding the development and implementation processes of the budget. The information will assist in finding relevant answers to the research questions.

I obtained your contact details from Mabulane circuit management as I also requested their permission to conduct the research at your school. The research will require two participants from your school which include yourself and the school's principal.

WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?

Describe the participant's actual role in the study.

The study involves semi-structured interview schedule. It consists of questions which will assist in gathering important information about the study. Indicate what sort of questions will be asked or show the questions in this document.

The following examples of questions will be used:

- A) What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?
- B) What are the key elements of the school budget which must be considered during the budget development?
- C) Briefly explain the appropriate procedure that must be followed in budget development process.
- D) Which factors prevent/ constrain effective and efficient development and implementation of budget in schools?
- E) What do you consider as the main contributing reasons for poor participation of stakeholders in school budgetary processes?

These interview questions will take only 30 minutes to answer and your participation is highly appreciated.

CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?

Participating in this study is voluntary and you are under no obligation to consent to participation. If you do decide to take part, you will be given this information sheet to keep and be asked to sign a written consent form. You are free to withdraw at any time and without giving a reason. But if you answered and submitted the interview questions it will not be possible to withdraw because your names will not be indicated on the questions sheet.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

Describe the presence or absence of possible benefits for the participant:

This inquiry seeks to gain knowledge about the challenges that SGBs and school principals are faced with in relation to budget development and its implementation. The inquiry can influence policy review and open opportunity to empower and strengthen the policies which will enable self-regulatory systems. The research will enhance the financial accountability in schools and improve the general performance of learners.

ARE THERE ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?

Describe any potential level of inconvenience and/or discomfort to the participant.

Participation in this study will not cause any harm or injury to you and there is no need for protection.

WILL THE INFORMATION THAT I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL?

You have the right to insist that your name will not be recorded anywhere and that no one, apart from the researcher and identified members of the research team, will know about your involvement in this research. Your name will not be recorded anywhere and no one will be able to connect you to the answers you give. Your answers will be given a code number or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings. This research will be done by the main researcher only; no other external transcriber will be involved.

Your answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber, external coder, and members of the Research Ethics Review Committee. Otherwise, records that identify you will be available only to people working on the study, unless you give permission for other people to see the records.

Your participation in the study will be kept anonymous and the data may be used for other purposes such as research reports, journal articles and conference proceedings. A report of the study might be submitted for publication but the privacy of your information will always be protected.

HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?

Hard copies of your answers will be stored by the researcher for a period of five years in a locked cupboard/filing cabinet at researcher's place in Eerstegeluk, Steelpoort. For future research or academic purposes; electronic information will be stored on a password protected computer. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Indicate how information will be destroyed if necessary. Hard copies of interview questions will be shredded and hard copies will be permanently deleted from the hard drive of my laptop through the use of relevant software programme.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

There will be no form of payment or reward offered, either financial or otherwise for participating in the study. Participants will not incur any financial cost when participating in the study.

HAS THE STUDY RECEIVED ETHICS APPROVAL?

This study has received written approval from the Research Ethics Review Committee of the **CEDU REC**, Unisa. A copy of the approval letter can be obtained from the researcher if you so wish.

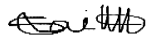
HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?

If you would like to be informed of the final research findings, please contact Maggie Mamotshabo Shai on 071380 4215 or email: shaimaggiee@gmail.com. The findings are accessible for five years.

Should you have concerns about the way in which the research has been conducted, you may contact Professor Khumalo SS at 0124296839 email address ekhumass@unisa.ac.za.

Thank you for taking time to read this information sheet and for participating in this study.

Thank you.



Maggie

Shai

ASSENT TO PARTICIPATE IN THIS STUDY (Return slip)

I, _____ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty (if applicable).

I am aware that the findings of this 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 the filling in of the semi-structured interview schedule.

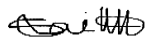
I have received a signed copy of the informed consent agreement.

Participant Name & Surname (please print) : _____

Participant Signature

Date

Researcher's Name & Surname (please print): Maggie Shai



19-11-2021

Researcher's signature

Date

APPENDIX I: PARTICIPANTS INVITATION TO PARTICIPATE IN RESEARCH INTERVIEW, AND INFORMED CONSENT FOR SCHOOL DCGOs.



THE DEPUTY CHIEF GOVERNANCE OFFICER

PARTICIPANT INFORMATION SHEET

Date: 19 November 2021

Title: The development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

DEAR PROSPECTIVE PARTICIPANT

My name is Maggie Mamotshabo Shai and I am doing research under the supervision of Khumalo SS, a Professor in the Department of Educational Leadership and Management towards an M Ed at the University of South Africa. We are inviting you to participate in a study entitled: The development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

WHAT IS THE PURPOSE OF THE STUDY?

This study is expected to collect important information that could assist in gaining an understanding of the challenges that schools are facing with regard to development and implementation of school budget. To research possible solutions to the problem and improve the practice in schools. To improve the general performance in schools as a result of improvement in budget performance. To influence the policy review and enhance financial accountability in schools.

WHY AM I BEING INVITED TO PARTICIPATE?

You are invited because as the Deputy Chief Governance Officer you assist the school principals in understanding and executing their mandate in terms of the requirements of the regulatory framework. You are purposefully selected to provide an in-depth information from legislative framework.

I obtained your contact details from Mabulane circuit management as we also requested their permission to conduct the research in selected secondary schools. Indicate the approximate number

of participants: You will be the only participant from the district office as most of the participants are from the selected schools that will participate in the study.

WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?

Describe the participant's actual role in the study.

The study involves semi-structured interview schedule. It consists of questions which will assist in gathering important information about the study. Indicate what sort of questions will be asked or show the questions in this document.

The following examples of questions will be used:

- A) What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?
- B) What are the key elements of the school budget which must be considered during the budget development?
- C) Briefly explain the appropriate procedure that must be followed in budget development process?
- D) Which factors prevent/ constrain effective and efficient development and implementation of budget in schools?
- E) What do you consider as the main contributing reasons for poor participation of stakeholders in school budgetary processes?

These interview questions will take only 30 minutes to answer and your participation is highly appreciated.

CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?

Participating in this study is voluntary and you are under no obligation to consent to participation. If you do decide to take part, you will be given this information sheet to keep and be asked to sign a written consent form. You are free to withdraw at any time and without giving a reason. But if you answered and submitted the interview questions it will not be possible to withdraw because your names will not be indicated on the questions sheet.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

Describe the presence or absence of possible benefits for the participant:

This inquiry seeks to gain knowledge about the challenges that SGBs and school principals are faced with in relation to budget development and its implementation. The inquiry can influence policy

review and open opportunity to empower and strengthen the policies which will enable self-regulatory systems. The research will enhance the financial accountability in schools and improve the general performance of learners.

ARE THERE ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?

Describe any potential level of inconvenience and/or discomfort to the participant.

Participation in this study will not cause any harm or injury to you and there is no need for protection.

WILL THE INFORMATION THAT I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL?

You have the right to insist that your name will not be recorded anywhere and that no one, apart from the researcher and identified members of the research team, will know about your involvement in this research. Your name will not be recorded anywhere and no one will be able to connect you to the answers you give. Your answers will be given a code number or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings. This research will be done by the main researcher only; no other external transcriber will be involved.

Your answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber, external coder, and members of the Research Ethics Review Committee. Otherwise, records that identify you will be available only to people working on the study, unless you give permission for other people to see the records.

Your participation in the study will be kept anonymous and the data may be used for other purposes such as research reports, journal articles and conference proceedings. A report of the study might be submitted for publication but the privacy of your information will always be protected.

HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?

Hard copies of your answers will be stored by the researcher for a period of five years in a locked cupboard/filing cabinet at researcher's place in Eerstegeluk, Steelpoort. For future research or academic purposes, electronic information will be stored on a password protected computer. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Indicate how information will be destroyed if necessary. Hard copies of interview questions will be shredded and hard copies will be permanently deleted from the hard drive of my laptop through the use of relevant software programme.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

There will be no form of payment or reward offered, either financial or otherwise for participating in the study. Participants will not incur any financial cost when participating in the study.

HAS THE STUDY RECEIVED ETHICS APPROVAL?

This study has received written approval from the Research Ethics Review Committee of the **CEDU REC**, Unisa. A copy of the approval letter can be obtained from the researcher if you so wish.

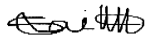
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If you would like to be informed of the final research findings, please contact Maggie Mamotshabo Shai on 071380 4215 or email: shaimaggiee@gmail.com. The findings are accessible for five years.

Should you have concerns about the way in which the research has been conducted, you may contact Professor Khumalo SS at 0124296839 email address ekhumass@unisa.ac.za.

Thank you for taking time to read this information sheet and for participating in this study.

Thank you.



Maggie

Shai

ASSENT TO PARTICIPATE IN THIS STUDY (Return slip)

I, _____ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty (if applicable).

I am aware that the findings of this 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 the filling in of the semi-structured interview schedule.

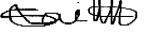
I have received a signed copy of the informed consent agreement.

Participant Name & Surname (please print) : _____

Participant Signature

Date

Researcher's Name & Surname (please print): Maggie Shai


Researcher's signature

19-11-2021
Date

SEMI-STRUCTURED INTERVIEW SCHEDULE

TOPIC: The development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

This study is being conducted through the University of South Africa (Unisa). The purpose of the study is to investigate the challenges of the development and implementation the budget in selected schools in Limpopo Province, South Africa. You are therefore requested to participate in the study. The information provided will not be published nor passed to any official. You must not write your name, your institution nor anything that will suggest that you participated in this study.

You are assured that all answers you provide will be kept in the strictest confidentiality.

1. Kindly respond to all questions.
2. The interview schedule consists of two sections.
3. Mark with an "X" where relevant.

SECTION 1

DEMOGRAPHICAL DATA

1.1 Gender

Male	
Female	

1.2 Age groups

18 – 35	
36 - 59	
60+	

1.3 Educational level

Never attended school	
Primary	
Secondary	
College	
University	
Other (Specify)	

1.4 Professional experience/orientation

Occupation	Category	
	Unemployed	
	Self-employed	
	Supervisory	
	Managerial	
	Other, specify	

SECTION 2

INTERVIEW QUESTIONS FOR SCHOOL PRINCIPALS

Please answer the following questions comprehensively:

THE DEVELOPMENT AND IMPLEMENTATION OF SCHOOL BUDGET IN SELECTED SCHOOLS IN LIMPOPO PROVINCE, SOUTH AFRICA	
2.1	Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate.....

	<p>.....</p> <p>.....</p>
2.2	<p>What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?</p> <p>.....</p> <p>.....</p> <p>.....</p>
2.3	<p>What are the key elements of the school budget which must be considered during the budget development?.....</p> <p>.....</p> <p>.....</p>
2.4	<p>Briefly explain the appropriate procedure that must be followed in budget development process.</p> <p>.....</p> <p>.....</p> <p>.....</p>
2.5	<p>Which factors prevent/ constrain effective and efficient development and implementation of budget in schools?</p> <p>.....</p> <p>.....</p>
2.6	<p>What do you consider as the main contributing reasons for poor participation of stakeholders in school budgetary processes?</p> <p>.....</p> <p>.....</p>
2.7	<p>What are your personal experiences or challenges in the SGB with regard to budget development?</p> <p>.....</p> <p>.....</p>

2.8	<p>In the budget development and implementation processes, do you think Principals, Treasurers and Deputy Chief Governance Officers fully understand their roles and comply with the relevant procedures, policies and legislation?</p> <p>Elaborate.....</p> <p>.....</p> <p>.....</p>
2.9	<p>Based on your experience, do you think parents are involved in the budget approval?</p> <p>Elaborate.....</p> <p>.....</p> <p>.....</p>
2.10	<p>What is the appropriate procedure which should be followed during budget development and implementation?</p> <p>Elaborate:.....</p> <p>.....</p> <p>.....</p>
2.11	<p>Do you think there is proper reporting of budget variance during budget implementation?</p> <p>Provide motivation for your answer:.....</p> <p>.....</p> <p>.....</p>
2.12	<p>How do you perceive the efficacy of training in improving the performance of School Governing Bodies (SGBs) in terms of financial management?</p> <p>.....</p> <p>.....</p> <p>.....</p>

2.13	<p>In your opinion, do you think adequate financial controls are implemented to assess, prevent and mitigate fraud and corruption?</p> <p>Motivate:.....</p> <p>.....</p> <p>.....</p>
2.14	<p>Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements?</p> <p>Motivate your answer:.....</p> <p>.....</p> <p>.....</p>
2.15	<p>In your view, is there any consistency in terms of how budget policies and relevant legislation are applied in budget development and implementation?</p> <p>Kindly support your answer:.....</p> <p>.....</p> <p>.....</p>
2.16	<p>Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGBs?</p> <p>Elaborate:.....</p> <p>.....</p> <p>.....</p>

Thank you for participating in this exercise!

SEMI-STRUCTURED INTERVIEW SCHEDULE

TOPIC: The development and implementation of budget in selected secondary schools in Limpopo Province, South Africa.

This study is being conducted through the University of South Africa (Unisa). The purpose of the study is to investigate the challenges of the development and implementation the budget in selected schools in Limpopo Province, South Africa. You are therefore requested to participate in the study. The information provided will not be published nor passed to any official. You must not write your name, your institution nor anything that will suggest that you participated in this study.

You are assured that all answers you provide will be kept in the strictest confidentiality.

1. Kindly respond to all questions.
2. The interview schedule consists of two sections.
3. Mark with an "X" where relevant.

SECTION 1

DEMOGRAPHICAL DATA

1.1 GENDER

Male	
Female	

1.2 AGE GROUPS

18 – 35	
36 - 59	
60+	

1.3 EDUCATIONAL LEVEL

Never attended school	
Primary	
Secondary	
College	
University	
Other (Specify)	

1.4 PROFESSIONAL EXPERIENCE/ORIENTATION

Occupation	Category	
	Unemployed	
	Self-employed	
	Supervisory	
	Managerial	
	Other, specify	

SECTION 2

INTERVIEW QUESTIONS FOR SCHOOL TREASURERS

Please answer the following questions comprehensively:

	INVESTIGATING THE DEVELOPMENT AND IMPLEMENTATION OF SCHOOL BUDGET IN SELECTED SCHOOLS IN LIMPOPO PROVINCE, SOUTH AFRICA
2.1	Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate?

	<p>Motivate.....</p> <p>.....</p> <p>.....</p>
2.2	<p>What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?</p> <p>.....</p> <p>.....</p> <p>.....</p>
2.3	<p>What are the key elements of the school budget which must be considered during the budget development?.....</p> <p>.....</p> <p>.....</p>
2.4	<p>Briefly explain the appropriate procedure that must be followed in budget development process.</p> <p>.....</p> <p>.....</p> <p>.....</p>
2.5	<p>Which factors prevent/ constrain effective and efficient development and implementation of budget in schools?</p> <p>.....</p> <p>.....</p>
2.6	<p>What do you consider as the main contributing reasons for poor participation of stakeholders in school budgetary processes?</p> <p>.....</p> <p>.....</p>
2.7	<p>What are your personal experiences or challenges in the SGB with regard to budget development?</p> <p>.....</p>

	<p>.....</p> <p>.....</p>
2.8	<p>In the budget development and implementation processes, do you think Principals, Treasurers and Deputy Chief Governance Officers fully understand their roles and comply with the relevant procedures, policies and legislation?</p> <p>Elaborate.....</p> <p>.....</p> <p>.....</p>
2.9	<p>Based on your experience, do you think parents are involved in the budget approval?</p> <p>Elaborate.....</p> <p>.....</p> <p>.....</p>
2.10	<p>What is the appropriate procedure which should be followed during budget development and implementation?</p> <p>Elaborate.....</p> <p>.....</p> <p>.....</p>
2.11	<p>Do you think there is proper reporting of budget variance during budget implementation?</p> <p>Provide motivation for your answer.....</p> <p>.....</p> <p>.....</p>
2.12	<p>How do you perceive the efficacy of training in improving the performance of School Governing Bodies (SGBs) in terms of financial management?</p> <p>.....</p> <p>.....</p> <p>.....</p>

2.13	<p>In your opinion, do you think adequate financial controls are implemented to assess, prevent and mitigate fraud and corruption?</p> <p>Motivate.....</p> <p>.....</p> <p>.....</p>
2.14	<p>Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements?</p> <p>Motivate your answer.....</p> <p>.....</p> <p>.....</p>
2.15	<p>In your view, is there any consistency in terms of how budget policies and relevant legislation are applied in budget development and implementation?</p> <p>Kindly support your answer.....</p> <p>.....</p> <p>.....</p>
2.16	<p>Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGBs?</p> <p>Elaborate.....</p> <p>.....</p> <p>.....</p>

Thank you for participating in this exercise!

SEMI-STRUCTURED INTERVIEW SCHEDULE

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DEMOGRAPHICAL DATA

1.1 GENDER

Male	
Female	

1.2 AGE GROUPS

18 – 35	
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60+	

1.3 EDUCATIONAL LEVEL

Never attended school	
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College	
University	
Other (Specify)	

1.4 PROFESSIONAL EXPERIENCE/ORIENTATION

Occupation	Category	
	Unemployed	
	Self-employed	
	Supervisory	
	Managerial	
	Other, specify	

SECTION 2

INTERVIEW QUESTIONS FOR DEPUTY CHIEF GOVERNANCE OFFICERS

Please answer the following questions comprehensively:

	INVESTIGATING THE DEVELOPMENT AND IMPLEMENTATION OF SCHOOL BUDGET IN SELECTED SCHOOLS IN LIMPOPO PROVINCE, SOUTH AFRICA
2.1	Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate?

	Motivate.....
2.2	What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?
2.3	What are the key elements of the school budget which must be considered during the budget development?.....
2.4	Briefly explain the appropriate procedure that must be followed in budget development process.
2.5	Which factors prevent/ constrain effective and efficient development and implementation of budget in schools?
2.6	What do you consider as the main contributing reasons for poor participation of stakeholders in school budgetary processes?
2.7	In the budget development and implementation processes, do you think Principals, Treasurers and Deputy Chief Governance Officers fully understand their roles and comply with the relevant procedures, policies

	<p>and legislation?</p> <p>Elaborate.....</p> <p>.....</p> <p>.....</p>
2.8	<p>Based on your experience, do you think parents are involved in the budget approval?</p> <p>Elaborate.....</p> <p>.....</p> <p>.....</p>
2.9	<p>What is the appropriate procedure which should be followed during budget development and implementation?</p> <p>Elaborate.....</p> <p>.....</p> <p>.....</p>
2.10	<p>Do you think there is proper reporting of budget variance during budget implementation?</p> <p>Provide motivation for your answer.....</p> <p>.....</p> <p>.....</p>
2.11	<p>How do you perceive the efficacy of training in improving the performance of School Governing Bodies (SGBs) in terms of financial management?</p> <p>.....</p> <p>.....</p> <p>.....</p>
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2.13	<p>Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements?</p> <p>Motivate your answer.....</p> <p>.....</p> <p>.....</p>
2.14	<p>In your view, is there any consistency in terms of how budget policies and relevant legislation are applied in budget development and implementation?</p> <p>Kindly support your answer.....</p> <p>.....</p> <p>.....</p>
2.15	<p>Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGBs?</p> <p>Elaborate.....</p> <p>.....</p>

Thank you for participating in this exercise!

**APPENDICES M1-M12:
RESEARCH INTERVIEWS
TRANSCRIPTS**

Interviewees: 12 participants took place in the study

Interviewer: Maggie Mamotshabo Shai

Period of interviews: January - February 2022

Transcribed by: Maggie Mamotshabo Shai

APPENDIX M1: SCHOOL PRINCIPAL 1 INTERVIEW TRANSCRIPT

1. Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate:

P010: Yes, I am. After intensive and ongoing workshops for at least a period of six months they are able to discharge their work.

2. What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

P010: Late transfer of school funding from department as well as division of funding by trenches i.e. twice in a year.

3. What are the key elements of the school budget which must be considered during the budget development?

P010: Distribution in terms of school main element to be budget for e.g. curriculum, sport maintenance, projects etc.

4. Briefly explain the appropriate procedure that must be followed in budget development process?

P010: Consult all departments to make submissions and discuss as SMT, finance officer to make estimate and make presentation to the Fincom. The SGB finally draw together the comprehensive budget and presented in AGM for approval.

5. Which factors prevent/constrain effective and efficient development and implementation of budget in schools?

P010: Lack of transparency and lack of consultation.

6. What do you consider as the main contributing reason for poor participation of

stakeholders in school budgetary process?

P010: Lack of interest by many stakeholders especially parents in the education of their children.

7. What are your personal experiences or challenges in the SGB with regard to budget development?

P010: Literacy and not understanding figures in accounting processes.

8. In the budget development and implementation process, do you think principles, treasurers and Deputy Chief Governance offices fully understand their roles and comply with the relevant procedures, policies and legislation? Elaborate:

P010: Yes, up to now all these stakeholders understand what to be done and not, and are able to comply and confirm with legislation.

9. Based on your experience, do you think parents are involved in the budget approval? Elaborate:

P010: Yes, many parents understand and take part in one budgetary process and are able to raise issues for clarification.

10. What is the appropriate procedure which should be followed during budget development and implementation? Elaborate

P010: Consultation, discussion and agreement to a budget that reflect the contribution of all stakeholders and finally approved by parent or one of the learners.

11. Do you think there is proper reporting of budget variance during budget implementation? Provide motivation for your answer:

P010: Yes, by following or implementing the school budget, budget variances are always there and reported and noted.

12. How do you perceive efficacy training in improving the performance of school governing bodies (SGB) in terms of financial management?

P010: Just from the attendance of financial workshop with treasurers, chairperson and finance officer the district end doing well in continuous development with school finances.

13. In your opinion do you think adequate financial controls are implemented to assess, prevent and mitigate fraud and corruption? Motivate:

P010: Yes, continuous workshop and training taking place in the district and circuit are testimony to mitigate fraud and corruption.

14. Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements?

Motivate your answer:

P010: Yes, after every audited financial books, summaries are compiled to the level of the understanding of one parent.

15. In your view, is there any consistency in terms of how budget policies and relevant registrations are applied in budget development and implementation?

Kindly support your answer:

P010: Yes, implementation of the budget guided by legislations, PFMA, prescripts and other departmental circulars are consistent in terms of how the school budget and implement.

16. Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGB? Elaborate:

P010: It is up to the department to rethink, but to date the budget is better placed under the SGB hence they are involved in budget and ensure proper usage of school funds.

APPENDIX M2: SCHOOL PRINCIPAL 2 INTERVIEW TRANSCRIPT

1. Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate:

P020: Yes, workshops are held by both the circuit and district officials on governance matters.

2. What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

P020: Poor participation by both stakeholders, e.g. parents, staff and non-teaching staff including representative council of learners.

3. What are the key elements of the school budget which must be considered during the budget development?

P020: Curriculum as at 60% sports, administration, ablution, NSNP and COVID-19 materials.

4. Briefly explain the appropriate procedure that must be followed in budget development process.

P020: Planning and organising, leading and controlling, monitoring and evaluation of finances.

5. Which factors prevent/ constrain effective and efficient development and implementation of budget in schools?

P020: Unbudgeted items, lack of participation by stakeholders.

6. What do you consider as the main contributing reason for poor participation of stakeholders in school budgetary process?

P020: Lack of knowledge and poor education from parents.

7. What are your personal experiences or challenges in the SGB with regard to budget development?

P020: Poor communication and poor attendance.

8. In the budget development and implementation process, do you think principles, treasurers and Deputy Chief Governance offices fully understand their roles and comply with the relevant procedures, policies and legislation? Elaborate:

P020: Yes, workshops are conducted before they can start with their duties and responsibilities.

9. Based on your experience, do you think parents are involved in the budget approval? Elaborate:

P020: Yes, in November parents' meeting is held where budget is presented to them and explained. Eventually the budget will be approved.

10. What is the appropriate procedure which should be followed during budget development and implementation? Elaborate

P020: Workshop about the budget money for the financial year to be explained and how will be the income and expenditure.

11. Do you think there is proper reporting of budget variance during budget implementation? Provide motivation for your answer:

P020: Yes, proper reporting of budget is presented including variance during budget implementation.

12. How do you perceive the efficacy training in improving the performance of school governing bodies (SGB) in terms of financial management?

P020: It is really important that each quarter the SGB should be trained in terms so financial management.

13. In your opinion do you think adequate financial controls are implemented to access, prevent and mitigate fraud and corruption? Motivate:

P020: Yes, payment is done by finance committee in order to assess, prevent and mitigate fraud and corruption.

14. Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements? Motivate your answer:

P020: Yes, financial statements are presented to parents in the format that is easy to understand that reporting is consistent with the policy requirements.

15. In your view, is there any consistency in terms of how budget policies and relevant registrations are applied in budget development and implementation? Kindly support your answer:

P020: Yes, there is consistency in terms of how budget, policies and relevant legislations are applied in budget development and implementation.

16. Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGB? Elaborate:

P020: Yes, there is proper accountability of school finances and budget is placed under the SGB, finance committee hold quarterly meetings.

APPENDIX M3: SCHOOL PRINCIPAL 3 INTERVIEW TRANSCRIPT

1. Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate:

P030: Yes, through training and workshops they understand their roles.

2. What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

P030: Interpretation of legislative is imperative during budget development.

3. What are the key elements of the school budget which must be considered during the budget development?

P030: Curriculum, COVID-19, sports and educator development.

4. Briefly explain the appropriate procedure that must be followed in budget development process.

P030: Finance committee must draft the budget and present to the SGB for ratification and there after presented to AGM for approval.

5. Which factors prevent/ constrain effective and efficient development and implementation of budget in schools?

P030: Lack of knowledge and information.

6. What do you consider as the main contributing reason for poor participation of stakeholders in school budgetary process?

P030: Poor literacy of parents and lack of motivation.

7. What are your personal experiences or challenges in the SGB with regard to budget development?

P030: Not interested with the legislative framework.

8. In the budget development and implementation process, do you think principles, treasurers and Deputy Chief Governance offices fully understand their roles and comply with the relevant procedures, policies and legislation? Elaborate:

P030: Yes, they follow the directives for management of funds in public schools.

9. Based on your experience, do you think parents are involved in the budget approval? Elaborate:

P030: Yes. but this activity is for formal reporting.

10. What is the appropriate procedure which should be followed during budget development and implementation? Elaborate:

P030: Use the directors for the management and administration of school funds in public schools as a guide.

11. Do you think there is proper reporting of budget variance during budget implementation? Provide motivation for your answer:

P030: Yes, through meetings is where all stakeholders are consulted.

12. How do you perceive efficacy training in improving the performance of School Governing Bodies (SGB) in terms of financial management?

P030: Through training and workshops to understand the legislations.

13. In your opinion do you think adequate financial controls are implemented to access, prevent and mitigate fraud and corruption? Motivate:

P030: Yes, the audited statements are always unqualified to indicate that the procedures were followed.

14. Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements? Motivate your answer:

P030: Yes, items are explained to them easily.

15. In your view, is there any consistency in terms of how budget policies and relevant registrations are applied in budget development and implementation? Kindly support your answer:

P030: Yes, by following the legislative framework as a guide.

16. Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGB? Elaborate:

P030: Yes, every cent the school can account for it through records.

APPENDIX M4: SCHOOL PRINCIPAL 4 INTERVIEW TRANSCRIPT

1. Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate:

P040: To a certain extent... It depends on the level of exposure and previous experience of the parents and how well and soon they respond to training.

2. What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

P040: Timelines and confusion of budget (as a plan) and cash flow management.

3. What are the key elements of the school budget which must be considered during the budget development?

P040: Curricular management and implementation of sports, arts and cultural activities, school administration and institutional developments, transport, sanitation and COVID-19 protocols.

4. Briefly explain the appropriate procedure that must be followed in budget development process.

P040: The school management develops a consultative process with stakeholders and prepare a draft budget which is then presented to the SGB by the School Finance Officer (SFO). The SGB adopts the budget as a draft and presented it to the parents in a meeting.

5. Which factors prevent/ constrain effective and efficient development and implementation of budget in schools?

P040: The timing of budget development coincides with the running of the examinations which is core function of the principal as well.

6. What do you consider as the main contributing reason for poor participation of stakeholders in school budgetary process?

P040: Stakeholders feel that they are not taken seriously by school administrators. It is also a first-time experience for others.

7. What are your personal experiences or challenges in the SGB with regard to budget development?

P040: The fact is, we do not have enough money to do everything we want. This calls for a prioritisation. I found that we differ a lot with priorities.

8. In the budget development and implementation process, do you think principles, treasurers and Deputy Chief Governance offices fully understand their roles and comply with the relevant procedures, policies and legislation? Elaborate:

P040: Yes, as a principal I do. It is my duty to capacitate the SGB treasurer to fulfil their legislative role. Deputy Chief Governance Officer receive high profile training on budget development.

9. Based on your experience, do you think parents are involved in the budget approval?

Elaborate:

P040: Yes, notice for same is issued 30 days in advance. Parents attend and participate well.

10. What is the appropriate procedure which should be followed during budget development and implementation? Elaborate:

P040: The school management develops a consultative process with stakeholders and prepare a draft budget which is then presented to the SGB by the School Finance Officer (SFO). The SGB adopts the budget as a draft and presented it to the parents in a meeting.

11. Do you think there is proper reporting of budget variance during budget implementation?

Provide motivation for your answer:

P040: Schools normally do not develop a budget implementation plan. The variance may not be picked up hence the lack of proper reporting.

12 How do you perceive efficacy training in improving the performance of school governing bodies (SGB) in terms of financial management?

P040: The training is insufficient and ineffective in the sense that it is normally carried out once a year in a well crowded meeting.

13. In your opinion do you think adequate financial controls are implemented to access, prevent and mitigate fraud and corruption? Motivate

P040: To a certain extent yes. Claim forms are completed before any money can be paid out. 3 quotations are sought before a service can be procured. Books of finance are sent to auditors.

14. Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements?

Motivate your answer:

P040: Financial statements are prepared from the school by the school's finance officer taking into account all legislative requirements. Presentation thereof is simplified.

15. In your view, is there any consistency in terms of how budget policies and relevant registrations are applied in budget development and implementation.

Kindly support your answer:

P040: So far there is only one Act governing school budget (SASA). All other policies are drawn from this framework. Yes, there is consistency.

16. Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGB? Elaborate:

P040: The school finance is better placed under the SGB watch. The principal as the accounting officer is always there to guide and support by virtue of being an ex-officio member of the SGB.

APPENDIX M5: SCHOOL PRINCIPAL 5 INTERVIEW TRANSCRIPT

1. Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate.

P050: Yes, each and every year the SGBs are trained and workshopped to run the school.

2. What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

P050: In most schools the budget is developed but not follow the contents.

3. What are the key elements of the school budget which must be considered during the budget development?

P050: We consider the needs of the school.

4. Briefly explain the appropriate procedure that must be followed in budget development process.

P050: We consider the needs of the school, we consult all stakeholders of the school and invite parents for approval.

5. Which factors prevent/ constrain effective and efficient development and implementation of budget in schools?

P050:

6. What do you consider as the main contributing reason for poor participation of stakeholders in school budgetary process?

P050: One contributing factor is when stakeholders are not invited and well informed.

7. What are your personal experiences or challenges in the SGB with regard to budget development?

P050: Some stakeholders are not participating in the development of the budget.

8. In the budget development and implementation process, do you think principles, treasurers and Deputy Chief Governance offices fully understand their roles and comply with the relevant procedures, policies and legislation? Elaborate:

P050: Yes, they are fully informed because they are trained and workshopped.

9. Based on your experience, do you think parents are involved in the budget approval? Elaborate:

P050: Yes, some parents will share ideas because they are used to it in their respective schools.

10. What is the appropriate procedure which should be followed during budget development and implementation? Elaborate:

P050: Share and follow the indicative needed by the department.

11. Do you think there is proper reporting of budget variance during budget implementation? Provide motivation for your answer:

P050: Yes.

12. How do you perceive efficacy training in improving the performance of school governing bodies (SGB) in terms of financial management?

P050:

13. In your opinion do you think adequate financial controls are implemented to access, prevent and mitigate fraud and corruption? Motivate

P050: Yes, the principal, the treasurer and the SGB chairperson must sign before payment is made.

14. Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements?

Motivate your answer:

P050: Yes, the parents must be well informed so that they will be able to know what is happening within the school.

15. In your view, is there any consistency in terms of how budget policies and relevant registrations are applied in budget development and implementation.

Kindly support your answer:

P050: Yes, when drafting a budget there are some steps to follow to avoid misuse of funds.

16. Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGB? Elaborate:

P050: Yes, all stakeholders are involved in the formulation of budget and approved by the circuit before implementation.

APPENDIX M6: SCHOOL TREASURER 1 INTERVIEW TRANSCRIPT

1. Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate:

T001: No, most of SGB's are still controlled by the principals. They still lack confidence in their management skills and powers.

2. What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

T001: Some of expenditures which are catered for may sometimes not even be budgeted for, but because of unexpected demand/needs they might be addressed even if not included.

3. What are the key elements of the school budget which must be considered during the budget development?

T001: LTSM, repairs, water and electricity, school machinery and equipment.

4. Briefly explain the appropriate procedure that must be followed in budget development process.

T001: Receipt, loan rent income/ services rendered, interest received, payments of all expenses excluding depreciation, discount allowed, bad debts. If receipts are more than payments that is equal to surplus vice versa for deficits.

5. Which factors prevent/constrain effective and efficient development and implementation of budget in schools?

T001: Misdirection of the budget.

6. What do you consider as the main contributing reason for poor participation of stakeholders in school budgetary process?

T001: If the treasure has no financial management knowledge and skills.

7. What are your personal experiences or challenges in the SGB with regard to budget

development?

T001: In most cases budget is not even developed. Money is just used when it is available.

8. In the budget development and implementation process, do you think principles, treasurers and Deputy Chief Governance offices fully understand their roles and comply with the relevant procedures, policies and legislation? Elaborate:

T001: No, in most cases you find that only the principal has the knowledge and find it hard to teach SGB treasurer, such influence the implementation of funds.

9. Based on your experience, do you think parents are involved in the budget approval? Elaborate:

T001: No, only SGB parent component take active part in approval and implementation. Rural areas parents are not involved.

10. What is the appropriate procedure which should be followed during budget development and implementation? Elaborate:

T001: The school must know its anticipated income and planned expenditures and compare them.

11. Do you think there is proper reporting of budget variance during budget implementation? Provide motivation for your answer.

T001: No. There is no proper reporting of what transpired during budget implementation.

12. How do you perceive efficacy training in improving the performance of school governing bodies (SGB) in terms of financial management?

T001: Our school must have SGB members who are learned and who are easy to train.

13. In your opinion do you think adequate financial controls are implemented to access, prevent and mitigate fraud and corruption? Motivate

T001: No, as I said only the principal have more knowledge than the SGB members especially parent component, it is really difficult to control and know if there is corruption.

14. Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements? Motivate your answer:

T001: No. Parents of rural schools do not even know they are right when coming to budget development and implementation.

15. In your view, is there any consistency in terms of how budget policies and relevant registrations are applied in budget development and implementation? Kindly support your answer:

T001: No. Those policies and legislations are even not known to SGB, the treasurer follows principal's instructions as the custodian of knowledge.

16. Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGB? Elaborate:

T001: I would suggest that more workshops be held to develop our School Governing Bodies.

APPENDIX M7: SCHOOL TREASURER 2 INTERVIEW TRANSCRIPT

1. Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate:

T002: Yes, because they get/attend workshop for clarity on how to work.

2. What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

T002: They stick on doing one thing always.

3. What are the key elements of the school budget which must be considered during the budget development?

T002: Curriculum: on how school run.

4. Briefly explain the appropriate procedure that must be followed in budget development process.

T002: To check with finance committee. On what school need more.

5. Which factors prevent/constrain effective and efficient development and implementation of budget in schools?

T002: Lack of knowledge and shortage of participants.

6. What do you consider as the main contributing reason for poor participation of stakeholders in school budgetary process?

T002: Lack of teamwork.

7. What are your personal experiences or challenges in the SGB with regard to budget development?

T002: Most of them are not educated so they can't read or write.

8. In the budget development and implementation process, do you think principles, treasurers and Deputy Chief Governance offices fully understand their roles and comply with the relevant procedures, policies and legislation? Elaborate:

T002: No because they don't get fully educated.

9. Based on your experience, do you think parents are involved in the budget approval?

Elaborate:

T002: Yes, because are part of meeting even they can't see.

10. What is the appropriate procedure which should be followed during budget development and implementation? Elaborate:

T002: All finance committee should participate.

11. Do you think there is proper reporting of budget variance during budget implementation? Provide motivation for your answer:

T002: Yes. We talk about what we have done/not because we discuss way forward.

12. How do you perceive efficacy training in improving the performance of school governing bodies (SGB) in terms of financial management?

T002: Giving them a course.

13. In your opinion do you think adequate financial controls are implemented to access, prevent, and mitigate fraud and corruption? Motivate

T002: Yes, because all assets are recorded.

14. Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements? Motivate your answer:

T002: Yes, they are they explained in their home language Sepedi to them.

15. In your view, is there any consistency in terms of how budget policies and relevant registrations are applied in budget development and implementation? Kindly support your answer:

T002: Yes, budget shows us on how to use percentages on departments.

16. Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGB? Elaborate:

T002: Yes, because school themselves can't access school money, there is security.

APPENDIX M8: SCHOOL TREASURER 3 INTERVIEW TRANSCRIPT

1. Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate:

T003: Yes, the SGB is reliable, and they administer and control the school buildings and grounds. They encourage learners and parents to offer voluntary services to the school.

2. What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

T003: I have experienced most challenges in the budget implementation, the first one is delay in approval process and weak institution.

3. What are the key elements of the school budget which must be considered during the budget development?

T003: Income is the most basic element, flexible expenses, calculate existing expenditures, savings, implement strategies plan for action, budgeting for the school's future.

4. Briefly explain the appropriate procedure that must be followed in budget development process.

T003: Assess your financial resources the first step is to calculate how much money you have coming in each month.

5. Which factors prevent/constrain effective and efficient development and implementation of budget in schools?

T003: Late transfer of norms and standards.

6. What do you consider as the main contributing reason for poor participation of stakeholders in school budgetary process?

T003: Lack of knowledge and information.

7. What are your personal experiences or challenges in the SGB with regard to budget

development?

T003: Literacy level of SGB also to contribute.

8. In the budget development and implementation process, do you think principles, treasurers and Deputy Chief Governance offices fully understand their roles and comply with the relevant procedures, policies and legislation? Elaborate

T003: Yes, because they are the ones who advise or guide the SGB in the process.

9. Based on your experience, do you think parents are involved in the budget approval? Elaborate:

T003: Yes, but for final participation they don't understand in detail they content of it.

10. What is the appropriate procedure which should be followed during budget development and implementation? Elaborate:

T003: Finance committee should draft it and present it to the SGB for ratification, thereafter to the AGM for approval.

11. Do you think there is proper reporting of budget variance during budget implementation? Provide motivation for your answer:

T003: All stakeholders are consulted and give inputs.

12. How do you perceive efficacy training in improving the performance of school governing bodies (SGB) in terms of financial management?

T003: Time constrain is not enough to develop them to understand the content.

13. In your opinion do you think adequate financial controls are implemented to access, prevent and mitigate fraud and corruption? Motivate

T003: Yes, all financial management processes are followed to the latter.

14. Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements? Motivate your answer:

T003: Yes, items or transactions are explained in detailed to them.

15. In your view, is there any consistency in terms of how budget policies and relevant registrations are applied in budget development and implementation? Kindly support your answer:

T003: Yes, they are directives for the management and administration of school fund in public schools.

16. Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGB? Elaborate:

T003: Yes, every month the financial committee is checking or control the books by checking the budget against the statement.

APPENDIX M9: SCHOOL TREASURERS 4 INTERVIEW TRANSCRIPT

1. Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate:

T004: No, some parents are not workshop about constitutional role of being SGB members. Most of them absent themselves from supporting learner activities.

2. What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

T004: When it comes to budget implementation principals and finance committee always find the way to bridge adopted budget by purchasing things which are not on budget.

3. What are the key elements of the school budget which must be considered during the budget development?

T004: Co-curricular development budget sports and extra-curricular activities.

4. Briefly explain the appropriate procedure that must be followed in budget development process.

T004: List of learners' needs which are in line with school vision and values. And also take look at curriculum needs and resources relevant to school development.

5. Which factors prevent/constrain effective and efficient development and implementation of budget in schools?

T004: Poor planning and management by school finance committee. The way SGB spent their money within short period of time.

6. What do you consider as the main contributing reason for poor participation of stakeholders in school budgetary process?

T004: Principals not recognising stakeholders. Miscommunication between the SGB and staff.

7. What are your personal experiences or challenges in the SGB with regard to budget

development?

T004: Principles as finance committee advisors are not taking a joint or agreed decisions when it comes to spending.

8. In the budget development and implementation process, do you think principles, treasurers and Deputy Chief Governance offices fully understand their roles and comply with the relevant procedures, policies and legislation? Elaborate:

T004: Yes, they do understand their obliged duties, but the leadership as stakeholders who are still in need of knowledge on how to utilise school finances.

9. Based on your experience, do you think parents are involved in the budget approval? Elaborate:

T004: Yes, they are involved to adopt the budget.

10. What is the appropriate procedure which should be followed during budget development and implementation? Elaborate:

T004: Consultation of relevant stakeholders (parents, learners, educators and SGB).

11. Do you think there is proper reporting of budget variance during budget implementation? Provide motivation for your answer:

T004: Yes, parents are reported on quarterly.

12. How do you perceive efficacy training in improving the performance of school governing bodies (SGB) in terms of financial management?

T004: Invite them to workshops.

13. In your opinion do you think adequate financial controls are implemented to access, prevent and mitigate fraud and corruption? Motivate:

T004: It is fairly administered as the finance committee maintains that it uses finances accordingly, but other stakeholders are not happy.

14. Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements? Motivate your answer:

T004: Yes, parents are called inform of parent meeting to examine the financial reports.

15. In your view, is there any consistency in terms of how budget policies and relevant registrations are applied in budget development and implementation? Kindly support your answer:

T004: Yes, finance committee used to report to both staff and parents quarterly and yearly.

16. Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGB? Elaborate:

T004: Yes, they are accountable and reasonable.

APPENDIX M10: SCHOOL TREASURER 5 INTERVIEW TRANSCRIPT

1. Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate:

T005: Yes, because the budget followed the departmental structure that is supposed to be used.

2. What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

T005: Previously we were not budgeting for Covid expenses now we are supposed to put the item for COVID-19.

3. What are the key elements of the school budget which must be considered during the budget development?

T005: They must put more fund on teaching and learning.

4. Briefly explain the appropriate procedure that must be followed in budget development process.

T005: Teaching and learning are allocated 45%, admin 17%, COVID-19 25% ablution 8% and transport 5%.

5. Which factors prevent/constrain effective and efficient development and implementation of budget in schools?

T005: We are not supposed to cross the fund for example, use the money for teaching and learning into admin.

6. What do you consider as the main contributing reason for poor participation of stakeholders in school budgetary process?

T005: Not following the correct procedure when budgeting, for example, the correct procedure is that SGB must submit their things, also teachers and learners must submit their needs for budget preparations.

7. What are your personal experiences or challenges in the SGB with regard to budget development?

T005: Lack up information about financial matters.

8. In the budget development and implementation process, do you think principles, treasurers and Deputy Chief Governance offices fully understand their roles and comply with the relevant procedures, policies and legislation? Elaborate:

T005: Yes, they do because the principal know that he is there accounting officer and treasurer is the chairperson of finance committee.

9. Based on your experience, do you think parents are involved in the budget approval? Elaborate:

T005: Yes, all the stakeholders write their needs, and they draft estimate budget, the parents are going to approve the budget during an AGM.

10. What is the appropriate procedure which should be followed during budget development and implementation? Elaborate:

T005: Educators and learners and the SGB make submissions of their needs then they draft estimate budget.

11. Do you think there is proper reporting of budget variance during budget implementation? Provide motivation for your answer:

T005: Yes, because the finance officer read the budget to the SGB and the treasurer is going to make sure that they follow the budget.

12. How do you perceive efficacy training in improving the performance of school governing bodies (SGB) in terms of financial management?

T005: They must conduct workshop to assist schools that are not doing well.

13. In your opinion do you think adequate financial controls are implemented to access, prevent and mitigate fraud and corruption? Motivate:

T005: No, because the fund of school is authorised by more than one person, it means that there is division of duties.

14. Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements? Motivate your answer:

T005: Yes, in our school we present financial record on a monthly basis to the SGB.

15. In your view, is there any consistency in terms of how budget policies and relevant registrations are applied in budget development and implementation? Kindly support your answer:

T005: No, they don't train the stakeholders on financial matters.

16. Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGB? Elaborate:

T005: It is not in a good place because they said SGB has power over the finance whereas they say the principal must account on the action that is made by SGB.

APPENDIX M11: DCGOX INTERVIEW TRANSCRIPT

1. Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate:

DCGOX: SGBs are indeed legitimately constituted but not all members understand their roles despite numbers of trainings/ capacitation, poverty and levels of literacy completely affect their understanding and as such legal mandate is compromised.

2. What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

DCGOX: Budget development should be sped up and brushed aside or microwaved so they can individually benefit from.

3. What are the key elements of the school budget which must be considered during the budget development?

DCGOX: Budget projection is one hence it speaks of when a particular project is going to be carried out and budget for curriculum delivery be known to all role players for the smooth execution of the activity.

4. Briefly explain the appropriate procedure that must be followed in budget development process.

DCGOX: Budget should be drawn in consultation with the role players initiated by the SGB and be ratified by the parents in a meeting organised a month before.

5. Which factors prevent/ constrain effective and efficient development and implementation of budget in schools?

DCGOX: The level of literacy of SGB members and lack of prescriptions on the part of the authorities that be.

6. What do you consider as the main contributing reasons for poor participation of stakeholders in school budgetary processes?

DCGOX: Government that is not visionary because of the level of literacy of SGBs and among others preoccupation by poverty where SGBs think of how they are going to benefit.

7. In the budget development and implementation processes, do you think Principals, Treasurers and Deputy Chief Governance Officers fully understand their roles and comply with the relevant procedures, policies and legislation? Elaborate:

DCGOX: The roles of the Governance Officers are the capacitation of the SGBs wherein the principals, treasurers are part and as such spells clearly their understanding but more often principals exploit the situation where SGB are illiterate.

8. Based on your experience, do you think parents are involved in the budget approval? Elaborate:

DCGOX: In terms of the law, a registered should be provided to authenticate involvement of parents where they are expected to ratify the budget.

9. What is the appropriate procedure which should be followed during budget development and implementation? Elaborate:

DCGOX: Budget should be initiated by the SGB and therefore distributed to role players (Departmental Head) and finally be ratified by parents.

10. Do you think there is proper reporting of budget variance during budget implementation? Provide motivation for your answer:

DCGOX: In affluent communities budget variance is adequately addressed and in rural communities where the level of literacy is questionable and overlooked.

11. How do you perceive the efficacy of training in improving the performance of School Governing Bodies (SGBs) in terms of financial management?

DCGOX: Trainings by their nature are exhaustive, boring and tedious and they are not budgeted for.

12. In your opinion, do you think adequate financial controls are implemented to assess, prevent and mitigate fraud and corruption? Motivate:

DCGOX: Financial controls are implemented but may not be adequate due to shortage of personnel.

13. Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements? Motivate your answer:

DCGOX: Financial statements are not presented in the format that is easy to the parents. Presenters would more often emphasize those sections understood by them.

14. In your view, is there any consistency in terms of how budget policies and relevant legislation are applied in budget development and implementation?

Kindly support your answer:

DCGOX: On yearly basis SGB/ schools are trained on policies and relevant legislations so as to adhere to them.

15. Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGBs? Elaborate:

DCGOX: In my view it is developmental and yearly it is yielding some improvements.

1. Are you satisfied that the School Governing Bodies (SGBs) in South African schools are legitimately constituted structures that fully understand and comply with their legal mandate? Motivate:

DCGOY: SGBs in Limpopo public schools are duly constituted following policy mandate in terms of eligibility and composition. All components (where applicable) are well represented.

2. What are the common challenges that you have experienced with regard to conformance to legislative imperatives during budget development and implementation?

DCGOY: Low literacy level (parents' components), poor coordination of processes, minimal stakeholder participation, poor record-keeping, and inconsistent reporting.

3. What are the key elements of the school budget which must be considered during the budget development?

DCGOY: Budget preparation form, income and expenditure, budget projection, and expenditure spreadsheet.

4. Briefly explain the appropriate procedure that must be followed in budget development process.

DCGOY: SGB meeting declaring the start of budget process. SGB Chairperson hands over indicative allocation for the following academic year. Finance committee outlines budget process management plan. Finance Committee distribute budget preparation forms to section heads. The latter convene formal meetings with respective subordinates for inputs. Fincom collects budget preparation forms from section heads. Fincom consolidates all sections submission into draft budget. The latter is presented to SGB for ratification. The SGB present the final draft to the parents for approval.

5. Which factors prevent/ constrain effective and efficient development and implementation of budget in schools?

DCGOY: Low literacy level (parents' components), poor coordination of processes, minimal stakeholder participation, poor record-keeping, and inconsistent reporting.

6. What do you consider as the main contributing reasons for poor participation of stakeholders in school budgetary processes?

DCGOY: Low level of knowledge and understanding of roles and responsibilities, ignorance of roles and responsibilities, and tendency to evade accountability.

7. In the budget development and implementation processes, do you think Principals, Treasurers and Deputy Chief Governance Officers fully understand their roles and comply with the relevant procedures, policies and legislation? Elaborate:

DCGOY: All Assistant Directors/ Deputy Managers Governance fully understand their role as far as compliance with the relevant procedures is concerned. They have been in the field for almost 13 years. Their duty entail enhancing the capacity of SGBs in the performance of their duties. The principals, by virtue of their positions, are well conversant with policy mandate, and their task is to assist the SGB in the fulfilment of their mandate. The same cannot be said about the treasurers because they are elected based on majority preferences not skills.

8. Based on your experience, do you think parents are involved in the budget approval? Elaborate:

DCGOY: Yes, all budget submissions at circuit level are accompanied by evidence of parents meeting in the form of agenda, minutes and attendance register.

9. What is the appropriate procedure which should be followed during budget development and implementation? Elaborate:

DCGOY: SGB meeting declaring the start of budget process. SGB Chairperson hands over indicative allocation for the following academic year. Finance committee outlines budget process management plan. Finance Committee distribute budget preparation forms to section heads. The latter convene formal meetings with respective subordinates for inputs. Fincom collects budget preparation forms from section heads. Fincom consolidates all sections submission into draft budget. The latter is presented to SGB for ratification. The SGB present the final draft to the parents for approval.

10. Do you think there is proper reporting of budget variance during budget implementation? Provide motivation for your answer:

DCGOY: No. Reporting of budget variance is the responsibility of the Fincom under the stewardship of Treasurer. I have already stated the doubt regarding the election of treasurer without the skills and knowledge required of the office.

11. How do you perceive the efficacy of training in improving the performance of School Governing Bodies (SGBs) in terms of financial management?

DCGOY: Training impacts positively on many occasions. This is reality in schools where provision of report is mandatory. There are isolated incidents where attendees don't provide feedback to other members as required. Principals are required to create platforms for all members to report back after attending particular training on finances. In these incidences, there would be less efficacy of training.

12. In your opinion, do you think adequate financial controls are implemented to assess, prevent and mitigate fraud and corruption? Motivate:

DCGOY: Reasonable measures are in place to mitigate forms of fraud and corruption. School is required to provide quarterly financial returns to the circuit offices. This is done to track records of income and expenditure. The measure might not be fruitful given low number Governance Officers in place to enforce this mandate. In ratio one officer is responsible for three circuits comprising of 28 schools each. Control measures could be effective under such circumstances.

13. Do you think the financial statements are presented to the parents in the format that is easy to understand and whether such reporting is consistent with the policy requirements? Motivate your answer:

DCGOY: Every effort is made to ensure that the statements are presented in the language parents could understand. Every school is required to present financial statements to parents every year by the 31st of March. The challenge is poor attendance by parents.

14. In your view, is there any consistency in terms of how budget policies and relevant legislation are applied in budget development and implementation? Kindly support your answer:

DCGOY: Yes. All school are provided with an outline for processes and procedures to be followed in budget development and implementation. The guidelines are informed by the relevant policy and legislation.

15. Can you conclude that there is proper accountability of school finances and whether the budget is better placed under the SGBs? Elaborate:

DCGOY: Schools have to account in terms of how finances are managed. The SGB is well placed to develop and implement the budget. The area that needs improvement relates to the filling of governance officers' vacancies in circuits to ensure that the level of accountability is elevated.

**APPENDIX N: LANGUAGE EDITING
CERTIFICATE**

EDITING SERVICES

To whom it may concern

This letter serves to confirm that editing and proofreading was done for:

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**THE DEVELOPMENT AND IMPLEMENTATION OF BUDGET IN SELECTED
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