

**FINANCIAL MANAGEMENT OF FEE-PAYING PUBLIC PRIMARY SCHOOLS
DURING THE PANDEMIC IN EHLANZENI DISTRICT**

by

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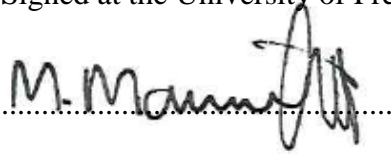
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2023

Declaration

I, Melusi Moses Mamba, with student number 29436436, hereby affirm that I have not submitted the research titled “**Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**” previously for the degree Philosophiae Doctor in the Department of Education and Policy Studies at the University of Pretoria or any other institution for degree or examination. I declare that the content in this study is my own work and information from other sources is referenced accordingly.

Signed at the University of Pretoria on the 10th day of October 2023.


.....

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CLEARANCE NUMBER: **EDU167/21**

DEGREE AND PROJECT

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Financial management of fee-paying public
primary schools during the pandemic in
Ehlanzeni district

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This Ethics Clearance Certificate should be read in conjunction with the Integrated Declaration Form (D08) which specifies details regarding:

- Compliance with approved research protocol,
- No significant changes,
- Informed consent/assent,
- Adverse experience or undue risk,
- Registered title, and
- Data storage requirements.

ETHICS STATEMENT

The ethical standards mentioned above were adhered to in this dissertation. The ethical considerations upheld in this research are discussed in detail in Chapter 3, section 3.5.

DEDICATION

I dedicate this work to my parents, my father John Mamba and my late mother, Beauty Lomatekisi Mamba. They always believed in me. I am grateful to their love and support over the years, especially for taking me to Mpofo Primary School and later to Lugebhuta Secondary.

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ABSTRACT

This study was aimed at investigating how school governing bodies (SGBs) in fee-paying public primary schools in Ehlanzeni district in Mpumalanga province managed their finances during the Covid-19 pandemic. While the financial state of many South African public schools is often dire, the Covid-19 pandemic produced a worst-case scenario. Many parents around the country did not pay school fees, claiming that their children were not attending school, among other reasons. Although fee-paying public schools receive a grant from the state, this money is not sufficient as they are given approximately six times less funding than no-fee public schools in Quintiles 1 to 3 as revealed by the Amended National Norms and Standards for School Funding (ANSSSF) policy of 2021. Fee-paying public schools source their finances mainly from the school fees that are paid by parents. With the Covid-19 pandemic and other similar global pandemics that came before, this implies that there might be other pandemics in future and strategies for financing schools and proper financial management remain crucial. This study pursued a qualitative approach and interpretivism was used as the research paradigm. A total sample of twenty participants (five principals, five SGB chairpersons, five SGB treasurers and five finance officers) from the five selected fee-paying public schools were interviewed. Data analysis commenced during the interview process, to avoid the risk of making premature assumptions and conclusions. The findings reveal that most schools battled to manage their finances during the Covid-19 pandemic. The strategies they used to collect school fees were not effective, and parents were not convinced that they should pay while their children were not attending school. In addition, it was found that most SGBs do not have plans to manage their finances differently should there be another pandemic in future. Finally, the findings reveal possible strategies SGBs could employ to collect school fees from parents during a pandemic.

Key terms:

Covid-19, financial management, fee-paying public schools, global challenges, pandemic

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**FINANCIAL MANAGEMENT OF FEE-PAYING PUBLIC PRIMARY SCHOOLS
DURING THE PANDEMIC IN EHLANZENI DISTRICT**

by

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I declare that I have edited the above doctoral thesis, ensuring that the work follows the conventions of grammar and syntax, correcting misspelling and incorrect punctuation, changing any misused words and querying if the word used is what is intended, ensuring consistency in terms of spelling, punctuation, capitalisation and other aspects of style, as well as checking referencing style.

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List of abbreviations

ACE	Advanced Certificate in Education
AGM	Annual general meeting
ANNSSF	Amended National Norms and Standards for School Funding
ATP	Annual Teaching Plan
BEd	Bachelor of Education
DBE	Department of Basic Education
EFT	Electronic funds transfer
FDS	Financial Directives for Schools
FEDSAS	Federation of Governing Bodies of South African Schools
FINCOM	Finance committee
GDE	Gauteng Department of Education
HOD	Head of Department
ICT	Information and communication technology
LTSM	Learner and teacher support material
MDoE	Mpumalanga Department of Education
MEC	Member of Executive Council
NNSSF	National Norms and Standards for School Funding
PAM	Personnel Administrative Measures
PGCE	Postgraduate Certificate in Education
PPE	Personal protective equipment
RSA	Republic of South Africa
SACE	South African Council for Educators
SASA	South African Schools Act
SGBs	School governing bodies
SMSFP	Sourcing and managing school finances
SMT	School management team
UNESCO	United Nations Educational, Scientific and Cultural Organisation
USA	United States of America
WHO	World Health Organisation

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CHAPTER 1

INTRODUCTION AND BACKGROUND

1.1 INTRODUCTION

This study sought to explore how fee-paying public primary schools managed their finances during the Covid-19 pandemic. This chapter gives a detailed outline of the study by discussing various topics, including the background to the research, the research problem, the objectives of the study, the research questions and the rationale for the research. The chapter further presents a summary of the review of related literature and the theoretical framework upon which this study was built. Lastly, the chapter explains the research paradigm, as well as the approach and design that I used to gather data from the School Governing Bodies (SGBs) of fee-paying public primary schools on how they managed their finances during the pandemic.

1.2 BACKGROUND

Globally, the novel coronavirus disease (Covid-19) has affected almost all social and economic sectors, including South African basic and higher education (Hedding, Greve, Breetzke & Van Vuuren, 2020). The spread of Covid-19 resulted in disruptions to normal life which necessitated over 160 countries effecting the temporary closure of schools (Mhlanga & Moloji, 2020). Covid-19 is not the first pandemic to take the world by storm. In 1918, a pandemic now referred to as the 1918–19 Spanish influenza raged throughout the world and many economic, social and academic activities were put on hold to minimise its spread. Worldwide, it is estimated that over 500 million people were infected by the disease and around 50–100 million died (Bakken & Husøy, 2016). One of the common and often challenging strategies for minimising the pandemic used by many communities during the 1918-19 pandemic was to close schools (Stern, Cetron & Markel, 2009).

Towards the end of March and early April 2009, a new swine-origin, influenza pandemic (A/H1N1) first appeared in Mexico and the United States of America (USA). The A/H1N1 pandemic mostly affected children, youth and pregnant women, especially those with lung or cardiac disease and other underlying health conditions (Girard, Tam, Assossou & Kieny, 2010).

Towards the end of 2019, Covid-19 was first identified in Wuhan City in China and started spreading at an alarming pace. As a strategy to minimise the spread of the pandemic, many

countries around the world closed schools for a time to reduce physical contact (Mhlanga & Moloi, 2020). In South Africa, the first confirmed case of Covid-19 was recorded on 5 March 2020. Subsequently, President Ramaphosa announced a national lockdown on 23 March 2020 that lasted for a period of 21 days from 26 March to 16 April 2020 (RSA, 2020).

The national lockdown meant that schools and higher learning institutions were closed, resulting in a total halt to the learning process (Mhlanga & Moloi, 2020). The lockdown negatively affected many schools, fee-paying schools in particular. In the South African context, ‘fee-paying’ schools are those schools that charge parents a certain fee for educating their children (Mestry, 2016). Section 39 of the South African Schools Act 84 of 1996 (SASA) allows SGBs to determine the school fees that their respective public schools may charge. During the lockdown, some parents could not pay because they were hard hit and had lost their income, while others did not see the need to pay because their children were not attending school (Aborode, Anifowoshe & David, 2020). If schools did not receive sufficient payments from parents it meant that the daily operations, including paying teachers who were employed by SGBs, the buying of personal protective equipment (PPE) in preparation for the gradual return of learners to schools and meeting other operational costs, would not be possible.

Two pieces of national legislation refer to school fee policy and shape its implementation at the school level in South Africa. These are the SASA and the National Norms and Standards for School Funding (NNSFF) of 1998. The Mpumalanga Department of Education (MDoE) also has a policy called the Financial Directives for Schools (FDS) published in 2019 that guides schools on managing their finances. Although these policies are very useful in giving direction on how schools should manage their cash flow, they are silent on the management of finances during a pandemic when learners are not physically attending school. In South Africa, education is free in approximately 60% of public schools. However, section 36 of SASA states that SGBs may take all reasonable measures possible to supplement the resources given by the State to improve the quality of teaching and learning (RSA, 1996).

Public schools in South Africa are divided into national quintiles¹ and they are allocated resources according to the relative wealth of the surrounding community (NNSFF, 1998). Quintile 1 schools are the poorest of the public schools while Quintile 5 schools are the least

¹Quintiles: school clusters based on their wealth.

poor. In Quintiles 1 to 3, SGBs are not allowed to levy legally enforceable school fees to augment allocations from the provincial department, while in Quintiles 4 and 5 SGBs are allowed to levy school fees. Thus, schools in Quintiles 1 to 3 are allocated more resources by the State and are prohibited from charging fees, while schools in Quintiles 4 and 5 are allowed to levy a school fee that is agreed by parents at the school's annual general meeting (AGM).

SASA also identifies two types of school, namely Section 20 and Section 21 schools (RSA, 1996). In terms of Section 20 schools, SGBs have limited powers, the government allocates textbooks and stationery, and pays for their furniture, lights and water accounts. When maintenance is required, the provincial department of education (DoE) sends people from the Department of Public Works to do the repairs. Section 21 schools, on the other hand, are mostly Quintile 4 and 5 schools, also referred to as schools with allocated functions (RSA, 1996). According to section 21 of the Schools Act, schools in this category have the financial freedom to procure learning and teaching support materials (LTSM), pay for maintenance and repairs, select suppliers, and negotiate prices and discounts, as well as having many other responsibilities (RSA, 1996). All these additional functions have financial implications for which Section 21 schools do not receive additional funding. Indeed, Quintile 5 schools receive approximately six times less funding from the State than no-fee public schools in Quintiles 1 to 3 (NNSSF, 1998).

The majority of schools in Mpumalanga fall into the Section 20 category, especially schools in Quintiles 1 to 3. It is important to mention here that Section 20 schools can apply through the provincial department to be awarded Section 21 status but they must have a reputable track record of clean financial audits and give satisfactory proof that the SGBs can manage their finances (RSA, 1996).

Although section 39 of the SASA gives powers to schools in Quintiles 4 and 5 to charge school fees, it became a challenging responsibility for most of the families to fulfil owing to the hardships brought by the Covid-19 pandemic. This therefore piqued my interest in investigating how fee-paying public schools in the Ehlanzeni District of Mpumalanga managed their finances during the Covid-19 pandemic. In this study, I wanted to understand the experiences of the SGBs of fee-paying public primary schools and the strategies they employed to manage school finances during the pandemic. The findings discussed in this

study may inform policy development and review as the province guards against future crises.

1.3 RESEARCH PROBLEM

Although fee-paying public schools receive grants from the state, this money is not sufficient as they are given approximately six times less funding than no-fee public schools in Quintiles 1 to 3 (NNSSF, 1998). Fee-paying public schools source their finances mainly from the school fees that are paid by parents (Nyambi, 2005). If parents fail to fulfil their obligation to pay school fees, schools in this section cannot operate normally. During the Covid-19 pandemic, it was reported in the media that some schools could not afford to pay their staff, buy PPE in order to prepare for the gradual return of learners to schools or buy the LTSM that is needed for the daily operation of schools. This was mainly because many parents around the country did not pay school fees, claiming that their children were not attending school (Mhlanga & Moloi, 2020). There may be other crucial reasons for parents not to paying school fees during the pandemic, for example salary cuts because many companies did not make profits during the pandemic and reduced working hours to comply with the Covid-19 safety protocols. Some companies were prohibited from operating during the lockdown and could not pay their staff.

Mhlanga and Moloi (2020) are of the view that it would be difficult for the education sector to return to normal teaching. In order to prevent the spread of the virus, physical distancing remained active. This implied that schools needed to have resources and capacity to implement other teaching strategies that enable learners to learn from home. Unlike no-fee public schools, SGBs in fee-paying public schools are allowed to charge school fees, manage their finances, improve and maintain the school buildings and pay for services rendered to the school (RSA, 1996). This implies that SGBs in fee-paying public schools could procure the resources that were needed for teaching and learning to continue even when learners were not physically attending school because of the lockdown. This in turn required more financial resources and, hence, schools needed every cent they could get to mitigate the situation of time lost, as well as making sure that learners were not left behind. The main source of income for fee-paying public schools is the school fees that are paid by parents.

Inequality in the South African school system was a challenge way before the Covid-19 pandemic hit the country. For instance, many schools, particularly in rural areas, experience serious problems of overcrowding, inadequate resources and lack of infrastructure, teacher

shortages and poor involvement by parents in their children's education (Legotlo, 2014). The Covid-19 safety measures required social distancing, hence schools also had to have plenty of water to ensure hygiene, as hands needed to be washed regularly and ablution facilities kept clean and in order. Water shortages and dilapidated classrooms, shortages of and out-dated furniture in most public schools, as well as overcrowding, remain a huge challenge. Moreover, with the shortage of water and dilapidated restrooms for both staff and learners, cleanliness and safety were far from being realised. Fee-paying public schools generally do not experience these challenges because they usually have sufficient funds. However, if parents do not pay school fees, schools in this section may also experience some of the challenges mentioned.

In order for schools to adhere to the Covid-19 safety protocols, they needed finances and proper management of such finances by those in charge, the SGBs in this case. While the supply of PPE and the provision of space for social distancing became a challenge in schools, the absence of staff who, owing to comorbidities, could not report for duty with the fear of risking their lives made matters worse. Although it became crucial that schools remain open, the Department of Basic Education (DBE) had to be careful not to risk the lives of those with underlying health conditions. In fact, some teachers became critically ill while others succumbed to Covid-19. This, on the one hand, compelled schools to appoint substitute teachers and support staff to assist with screening, disinfecting and cleaning to keep teaching and learning going, while on the other hand, more funds were required to pay their wages. In order to save lives, the DBE found online teaching and learning no longer to be an option but a necessity (Mustafa, 2020). With this new arrangement, staff members with comorbidities were allowed to work from home (RSA 2020).

It is, however, important to mention that rolling out online teaching and learning requires more than just the resources that many schools did not have; the technological competencies of teachers also became a great concern. In other words, working from home required the teachers to have certain devices and the capacity to deliver the expected education. This responsibility was left to schools to see how best they could support their teachers while they worked from home. It is important to mention here that while the financial situation in South African public schools has always been dire, the Covid-19 pandemic them precipitated into a worse scenario. Government was subsequently forced to spend far more than it had budgeted for on educational resources. Hence, there have been and still are debates and conflicting ideas between the DBE, parents, unions and other stakeholders regarding the

functionality of schools when looking at the state of affairs experienced by the education fraternity as a result of the Covid-19 pandemic.

This then questions the strategies fee-paying public primary schools utilised to source funds as well as the management of such funds for their sustainability. Bearing in mind the Covid-19 pandemic and similar pandemics that came before, this implies that there might be other pandemics in future and, thus, strategies for financing schools and proper financial management remain crucial. Accordingly, the aim of this study was to investigate the financial impact experienced by SGBs in fee-paying public primary schools caused by the Covid-19 pandemic. I further wanted to explore the strategies that fee-paying public schools employed to source funds and manage their finances to ensure their sustainability especially during the pandemic.

1.4 RESEARCH AIMS AND OBJECTIVES

I have categorised the aim and objectives of the study by breaking them down as follows:

1.4.1. Study aim

The aim of this study was to investigate how school governing bodies (SGBs) of fee-paying public primary schools managed their finances during the Covid-19 pandemic in Ehlanzeni district.

1.4.2. Objectives of the study

The objectives of the study were to do the following:

- Explore the SGBs' understanding of their role in sourcing and managing the school finances.
- Investigate the financial impact caused by the Covid-19 pandemic in fee-paying public primary schools.
- Determine the strategies SGBs in fee-paying public primary schools employed to source and manage school funds during the pandemic.
- Investigate the rationale behind the sourcing and financial management strategies the SGBs in fee-paying public primary schools used.
- Explore the challenges faced by the SGBs in fee-paying public primary schools when sourcing and managing school funds during the pandemic.

- Examine the manner at which SGBs in fee-paying public schools dealt with the challenges they faced when sourcing and managing funds during the pandemic.

1.5 RESEARCH QUESTIONS

Research questions in this study consisted of the main and secondary research questions.

1.5.1 Main research question

The intention of this research was to answer the following research question: “How did school governing bodies (SGBs) in fee-paying public primary schools in the Ehlanzeni district manage their finances during the Covid-19 pandemic”?

1.5.2 Secondary research questions

The following questions were then posed to support the main research question of the study:

- How did the SGBs in fee-paying public primary schools understand their role in sourcing and managing school finances?
- What financial impact did fee-paying public primary schools in Ehlanzeni district experience as a result of the Covid-19 pandemic?
- What strategies did the SGBs of Ehlanzeni fee-paying public primary schools employ to source and manage school funds during the pandemic?
- Why did the SGBs in Ehlanzeni district fee-paying public primary schools source and manage finances in the manner that they did?
- What challenges did the SGBs in Ehlanzeni district fee-paying public primary schools face when sourcing and managing funds during the pandemic?
- How did the SGBs in Ehlanzeni district fee-paying public schools deal with the challenges they faced when sourcing and managing funds during the pandemic?

1.6 RATIONALE

It is essential that SGBs in fee-paying public primary schools understand the management of school finances (Aina & Bipath, 2020). As a principal with more than ten years teaching experience in a fee-paying public school, my school has teachers who are employed by the SGB. The school is mainly dependent on the funds that are paid by the parents. Since the lockdown that was caused by the Covid-19 pandemic from March 2020, there was an insufficient inflow of money to the school. This was because the majority of the parents were not paying their school fees. Various reasons were reported for this: some parents did not

see the need to pay school fees when their children were not learning; and some had lost their jobs or their salaries had been cut during the lockdown. As a result, the school did not have money to pay the SGB-appointed staff or to pay the other bills for the goods and services that are necessary for the school to operate. Consequently, the contracts of some of the SGB-appointed staff were cancelled because the school could not afford to pay them. This adversely affected everyone in the school, as we had to share the workload of these staff members while also working with very limited resources.

As a member of the school management team (SMT), which is directly affected when the school is struggling to operate normally, I became very emotional when I saw a reputable public institution going through such a rough patch. I observed that the majority of fee-paying public schools and independent schools were facing difficulties in collecting school fees during the lockdown. To buttress this point, Mustafa (2020) asserts that many fee-paying schools and other institutions were desperate and vulnerable because many parents were not paying school fees during the lockdown owing to the Covid-19 pandemic. Therefore, the rationale behind this study is to seek better methods and strategies for ways in which schools can convince the parents in fee-paying public schools to continue paying during a pandemic even when their children are not physically attending school.

In the literature, it is recognised that many SGB members and some principals lack competency in financial management and have a disappointing lack of understanding of school financial policies (Aina & Bipath, 2020; Mestry, 2016; Myende et al., 2020). Studies on school financial management have been primarily focused on financial mismanagement by SGBs and principals without paying attention to the management of school finances during a pandemic and the availability of legal frameworks to guide SGBs on financial management during that time (Aina & Bipath, 2020; Le Grange, 2020; Rangongo et al., 2016). This study therefore aims to contribute to the body of knowledge by possibly suggesting a model or contributing to the policy framework that guides SGBs in fee-paying public schools on how to source and manage their finances during a pandemic. The desired goal is to see schools operating almost as normal at such times and learners learning even when they are unable to attend school.

1.7 LITERATURE REVIEW

In this section I give a brief overview of research on the impact Covid-19 has had in schools around the world, with a great focus on the inflow and management of fees in schools during the pandemic. I begin by discussing the key concepts to give a clear picture of the study. I also discuss what, according to research, global pandemics, including Covid-19, entail and how they have affected schools' finances. I further discuss the way in which schools source and manage finances during times of crisis, the challenges they experience, as well as the strategies they employ in dealing with such challenges. Local and international literature is reviewed on pandemics and management in general with the aim of understanding the impact pandemics have on education and how they could be better managed in schools in future should they occur again.

1.7.1 Fee-paying and no-fee schools in South Africa

South African public schools are categorised into one to five quintiles according to their wealth. Schools in Quintile 1 are classified as being “most poor” and schools in Quintile 5 are classified as “less poor” (NNSSF, 1998). Schools in Quintiles 1, 2 and 3 are categorised as no-fee schools and they make up 60% of all public schools in South Africa (ANNSSF, 2021). No-fee public schools are legally permitted not to charge school fees and are mainly dependent on government funding (Naicker, Myende, & Ncokwana, 2020). Schools in Quintiles 4 and 5 are fee-paying public schools and comprise 40% of all public schools (DoE, RSA, 2006). Fee-paying public schools are legally permitted to levy school fees to supplement their resources. No-fee public schools receive a substantially higher level of funding as compared to fee-paying public schools. In the 2020 academic year, the per capita funding of one learner was R1466 in a no-fee public school compared to R735 per learner in a Quintile 4 fee-paying public school and R254 per learner in a Quintile 5 fee-paying public school (DBE, 2020). The funding of a learner in a fee-paying public Quintile 5 school is approximately six times less than one in a no-fee public school. This implies that fee-paying public schools depend mainly on the school fees paid by parents.

1.7.2 School financial management

School financial management entails the managerial activities linked to schools' financial phases with the aim of quality education (Mestry, 2016). In South African schools, the responsibility of financial management is given to the school governance team which is commonly known as the SGB. The financial responsibilities of the SGB should be clearly

defined so that this governance structure will know what is expected from them as they are accountable to the parents and the provincial Head of Department (HoD) (Mestry, 2016). It is of the utmost importance for the school's finance committee to have the necessary expertise and knowledge to carry out their financial management responsibilities effectively (Aina & Bipath, 2020).

Research also shows that the challenges of school financial management are not new and they are not limited to South African schools (Hallak & Poisson, 2007; Mestry, 2016; Mncube, & Makhasane, 2013; Ochse, 2004; Okon, Akpan & Ukpong, 2011). The evidence presented by the academics cited in parenthesis here proves that the dominant discourse on school financial management in South Africa, Lesotho, Nigeria, Kenya, Swaziland, Germany and the United Kingdom, among others, regards this as a serious problem for schools, administrators and governments.

During the lockdown caused by the Covid-19 pandemic, many schools did not receive school fees from parents, and SGBs were struggling to manage their finances, which resulted in a great deal of disruption to teaching and learning. Schools were forced to revise their original budgets and procure PPE and other Covid-19 necessities with very limited funds. Various reasons were given for parents were not paying: some did not see the need to pay when their children were not attending school, and some had lost their jobs because of the lockdown and salary cuts, among other things. It would appear that SGBs had no options since there was no documentation guiding them on measures that could be employed to ensure that parents continued to pay school fees while their children were not attending school. This is supported by Aina and Bipath (2020), who argue that disorder in financial management could be the result of the lack of legal frameworks or a clear understanding of policies.

1.7.3 Global pandemics

While the Covid-19 pandemic has had a huge impact on the economy and social life, this is not the first pandemic to put the world on hold. According to Beach et al. (2020), in 1918 a similar pandemic called the 1918-19 Spanish influenza killed tens of millions worldwide. Just like Covid-19, social distancing and wearing of masks were employed to control the spread of the influenza and schools were closed (Beach et al., 2020).

In 1968, there was another global outbreak of influenza called the Hong Kong flu. It was first identified in China around July 1968 and it lasted until 1970, claiming between one and

four million lives globally (Chang, 1969). This pandemic spread very fast especially in overcrowded places. To minimise the spread, governments around the world prohibited large gatherings and some enforced the temporary closure of schools (Chang, 1969). In 2009, towards the end of March and early April, a new swine-origin influenza pandemic (A/H1N1) first appeared in Mexico and the United States of America (USA) (Marc, 2010).

During any large-scale outbreak or social unrest like community protests and strikes, natural disasters and violent conflicts there would appear to be a trend of closing schools. Therefore, schools need to find ways to operate remotely so that learners are not left behind when schools are forced to stop operating. A review of medical literature argues about the relevance, necessity and effectiveness of closing schools during a pandemic. In the case of flu epidemics, many researchers agree about the importance of school closures to slow down the spread of the epidemic (Lorente et al., 2020). Very little has been said in literature about what should be done when learners are not attending school during a pandemic, the continuation of paying school fees and managing the costs that accompany a pandemic.

As explained by Aborode (2020), the coronavirus disease 2019 (Covid-19) is an infection that is caused by a novel severe acute respiratory syndrome coronavirus 2 (SARS-Cov-2). China was the first country to report a Covid-19 case, but was not badly affected by the pandemic as compared to many countries, especially developing countries (Lawrence & Wu, 2020). Like many countries, schools were closed to minimise the spread of the virus, but eventually measures were put in place and, after a very short period, all sectors started to operate because they had the resources. As a result, they offered a helping hand to other countries (Lawrence & Wu, 2020). In Africa, South Africa reported the highest number of Covid-19 cases, while most deaths attributed to Covid-19 occurred in Egypt.

The Covid-19 testing rate and case data is questionable in Africa, but according to the data provided to the World Health Organisation (WHO), highly affected countries included Ghana, Morocco, Nigeria and Algeria (World Bank, 2020). It is reported that only 25% of Africans have access to sewage infrastructure and more than 50% have to leave their homes to access water. Schools in many African countries do not have access to clean water and proper sewage infrastructure (World Bank, 2020) It is therefore arguable that one of the reasons for closing schools as a strategy to curb the spread of the Covid-19 might be the challenge of water. Hygiene is the number one recommendation in preventing the spread of

Covid-19 and other infectious diseases, as health practitioners emphasise the washing of hands regularly with soap and water.

The rapid spread of the coronavirus negatively affected many sectors including the economic, social and education sectors, as well as other institutions worldwide. Many governments adopted a strategy for reducing physical contact to minimise the spread of Covid-19 (Bonal & González, 2020). In line with the safety measures initiated many countries closed schools for a period. In Spain the government declared *a state of alarm* on 14 March 2020 and a lockdown was enforced which led to the closure of many sectors and institutions including schools (Bonal & González, 2020). In South Africa, President Cyril Ramaphosa declared a state of disaster on 15 March 2020 and subsequently announced a national lockdown on 23 March 2020. The lockdown measures included a limited travel ban discouraging the use of public transport, prohibiting gatherings and the closing of schools (Mhlanga & Moloji, 2020).

1.7.4 The impact of a pandemic on school finances

The closure of schools negatively affected both learners and personnel who were unable to attend school. According to Mhlanga and Moloji (2020), parents were not paying school fees for various reasons: some lost their jobs owing to the lockdown, salaries were not fully paid and some businesses were not operating and thus did not earn any income (Mhlanga & Moloji, 2020). In addition, some parents did not see the need to continue paying school fees while their children were not attending school.

The Covid-19 pandemic has radically changed the world mostly in a negative way but it has awakened the acceleration of the *uberfication* of schools (Le Grange, 2020). The phrase “uberfication of the school” was first introduced by Gary Hall (2016); it simply means mobilising schools to be accessible anywhere by means of online learning. I support the idea of online learning since it minimises the loss of teaching and learning time especially during a crisis or pandemic. Hence, learners are able to continue with their lessons while they are away from their learning institutions. To implement online learning, schools need money for training teachers to use the online teaching and learning resources. During the lockdown caused by the pandemic, many parents did not pay their school fees thus affecting many fee-paying public schools.

It further seems likely that schools spent more overall during the pandemic. Schools were forced to have smaller class sizes to meet social distancing regulations to contain the spread of Covid-19; this required hiring additional personnel and finding more classroom space. In some cases, schools needed to introduce staggered schedules and additional instructional hours for teachers, cleaning staff had to spend more time cleaning and sanitizing facilities and there were complicated bus routes for staff and learners in cases where attending days were alternated (Baker et al., 2020). I agree with Baker et al. (2020); as a teacher and a principal myself I have witnessed a great deal of spending in schools and the funds that were budgeted for LTSM were redirected to Covid-19 safety necessities. It is especially important for schools to have funds during a pandemic so that teaching and learning is not compromised. The impact of the pandemic was felt not only on the school budget, but also in the huge content gap experienced by learners who were prevented from attending school during the lockdown and later did not attend school every day when learners were gradually returning to class.

In their original connotation, school fees are primarily aimed at supporting quality teaching and learning in order to realise the right of learners to education as stated by section 36 of the SASSA. As has been pointed out above, the Covid-19 outbreak is not the first pandemic and it may not be last. The literature review identified the trend that many countries closed their schools during a pandemic. This necessitates governments to have permanent policies that will give guidance during a pandemic. The education policies in South Africa are silent on measures to support teaching and learning during a crisis.

1.7.5 Sources and management of school finances during the pandemic

According to Mpolokeng (2011), there are three main sources of funding for public schools: government funding, school fees and fundraising campaigns. Section 34 (1) of SASSA spells out clearly that the State must fund public schools with funds from public revenue on a fair and equitable basis so that the proper exercise of the right to education for learners can be achieved. Provincial education authorities must distribute funds to schools according to the physical condition of each school, the relative poverty of the community and the relative poverty of the school (NNSSF, 1998).

In addition, section 36 of SASSA stipulates that the SGB of a public school must take all reasonable measures possible to supplement the resources given by the government in order to improve the quality of education offered by the school to all learners. Such measures may

include charging school fees after consulting the parents in the AGM (SASA s 39(1)) and fundraising campaigns. In South Africa, SGBs are given the full responsibility to manage all funds allocated to the school. In countries like Australia, France and England the body that governs schools is referred to as the school council (Leechman et al., 2019; Yüner & Burgaz, 2019). School councils include the participation of school administrators, teachers, learners, parents, support staff, representatives of local government, and private sector and non-governmental organisations within the community. School councils are actively involved in school governance and they also take part in the management of school finances (Yüner & Burgaz, 2019).

1.7.6 Strategies schools use in sourcing and managing finances during a pandemic

During a pandemic, SGBs need strategies to convince parents to continue paying school fees even when their children are not attending school. If parents can continue to pay during a lockdown, SMTs and SGBs may be able to make available the means to organise alternative ways for learners to continue learning from home. Parents should see the need to pay school fees during a pandemic so that schools can keep teaching and learning going even when learners are not attending school. During the Covid-19 pandemic many parents did not pay because they did not see the need to pay, as their children were not learning during the lockdown. This is supported by Mestry (2020) who argues that if school fees can be effectively and efficiently managed by SGBs, schools will be able to successfully employ additional staff above the post provisioning norms, have smaller class sizes and procure advanced ICT necessities for remote learning when learners are not going to school.

1.7.7 The challenges schools experience in sourcing and managing finances during a pandemic

Fee-paying public schools are mainly dependent on the school fees that are paid by parents (Mpolokeng, 2011). Literature reveals that many parents from disadvantaged communities choose to enrol their children in fee-paying public schools, hoping to apply for school-fee exemptions (Naicker et al., 2020). Schools are permitted to claim compensation from the provincial DoE for all learners who are granted such exemptions. However, due to the complicated processes for claiming the fee exemptions, some schools opt not to claim the reimbursement (Naicker et al., 2020). This challenge is affecting fee-paying schools because money to operate, especial during a pandemic, is not available.

Under normal circumstances, the majority of parents in such schools meet their obligation to pay school fees. However, things changed during the Covid-19 outbreak, as learners did not attend school because of the lockdown and many parents consequently stopped paying school fees (Mustafa, 2020). Fee-paying public schools and independent schools experienced many challenges during the pandemic because they could not continue to operate as normal because their cash inflow was interrupted. As a result, some schools could not afford to pay their SGB appointed staff, buy PPE or procure LTSM (Mustafa, 2020).

In essence, this research will investigate the challenges that schools are experiencing because of the Covid-19 pandemic. The research sought to devise strategies that SGBs can employ to make parents pay during a pandemic when their children are not physically attending school. The study will also put to the test the compliance of SGBs with the policy frameworks when managing school financial resources. This will give a clear picture of the importance of policies in schools in guiding the operation of schools in general and the proper management of school finances in particular.

1.8 THEORETICAL FRAMEWORK

SGBs and principals as ex-officio members of the SGB are accountable to parents and to the provincial HoD (RSA, 1996). On this basis, accountability theory as proposed by Carrington et al. (2008) emerged as the relevant framework to explore the management of school finances by SGBs in fee-paying public primary schools. As a legal body and in accordance with section 20 of SASA, SGBs of a public school are responsible for, among other things, drafting school policies which include finance, religion, admission, the school code of conduct for learners as well as the financial management of the school (Dibete & Potokri, 2017). SGBs are mandated to carry out these responsibilities within the parameters of the law as stipulated in Republic of South Africa (1996), SASA, NNSSF and other applicable provincial law like the Financial Directives for Schools (FDS) in Mpumalanga province.

Accountability theory serves as a means to ensure that internal policies and procedures are lawful and serve the best interests of all concerned role players, where institutions and organisations act in line with their particular governance arrangements (Dibete & Potokri, 2017). In line with this study, SGBs of fee-paying public primary schools are accountable to parents and the provincial HoD; this means that they have an obligation to carry out their responsibilities within the parameters of the law in general, particularly the SASA. Dossing (2011) views accountability as a method of holding individuals and institutions responsible

for executing their powers properly, paying attention to responsibility, and sanctioning people for corrupt behaviour.

Accountability necessitates compliance with policies, reporting, record keeping, oversight and auditing as an indispensable ingredient (Dubnick & Justice, 2004). As applied in this study, SGBs and principals in particular are expected to comply with policies, especially with financial management policies because financial resources are the lifeline for obtaining the necessities that are needed in order for a school to operate. This is supported by Aina and Bipath (2020), who aver that the financial responsibilities of a school principal include the safe keeping of the school records, advising the SGB on education policies, formulating part of the school finance policy as well as assisting the SGB with the school's financial management. Section 37 of the SASA also mandates SGBs to open a bank account, and ensure that all money received by the school is deposited and is utilised effectively and efficiently in the best interests of the school and its stakeholders.

SGBs in fee-paying public primary schools are entrusted with school funds to procure LTSM, pay for school maintenance and to enter into contracts with service providers (appointing SGB appointed staff). This implies that the SGBs are accountable to parents and to the HoD for the way they manage the school finances and they are obliged to always utilise the funds in the best interests of the school and the learners. This is supported by Kruger (2000) who asserts that accountability from a financial point of view means that if money is allocated, it should be accounted for. When people or institutions are dealing with funds that does not belong to them, they are accountable for those funds to the body that allocated the money to them. In the case of Section 21 schools, the provincial DoE allocates money to schools, parents pay in a form of school fees, and other stakeholders also contribute in the form of donations. SGBs are therefore accountable to all these stakeholders. SASA also mandates them to give a financial report on how the funds are being utilised. The importance of accountability is also supported by Myende et al. (2018) who argue that school principals as ex-officio members of the SGB structure are expected to ensure that schools' books are audited, financial records are kept and all stakeholders are aware of how school finances are utilised.

1.9 RESEARCH METHODOLOGY

1.9.1 Research paradigm

The study applied an interpretivist paradigm. This paradigm allowed me to interact closely with the participants and to obtain a clear understanding of how SGBs in fee-paying public primary schools in Ehlanzeni district managed fee payments during the Covid-19 pandemic. Grix (2010) states that the interpretivist paradigm maintains that there is no such thing as reality or truth, instead reality is constructed by human interaction. Kuyini and Kivunja (2017) aver that the interpretivist paradigm aims to understand the subjective world of human experience. It endeavours to ‘get into the head of the subjects that is being studied’ in order to understand and construe the meaning that the participant is making of the context (Kuyini & Kivunja 2017: 3). This paradigm made it possible for me as the researcher to understand the challenges that were experienced by schools in regard to their cash flow during the Covid-19 pandemic. An interpretivist paradigm seeks to comprehend the viewpoint of the subject that is being studied. In this study, I was seeking the viewpoints of the participants in devising strategies that SGBs in fee-paying public primary schools can employ to collect fees from parents during a pandemic (Kuyini & Kivunja, 2017).

1.9.2 Research approach

This study made use of a qualitative approach. Qualitative research, as explained by Kumar (2019), is a study that primarily describes a situation, phenomenon, event or problem. Qualitative research is entrenched in the philosophy of empiricism, and pursues an open, flexible and unstructured approach to inquiry. Its purpose is to explore diversity instead of quantifying; it focuses on description and narration of experiences, perceptions and feelings, communicates findings in a descriptive and narrative manner and places little or no emphasis on generalisation (Kumar, 2019). For the purpose of understanding the management of school finances by SGBs in fee-paying public schools during the Covid-19 pandemic, I applied a qualitative approach. This approach enabled the participants to use words to explain their experiences unlike a quantitative approach where data is gathered using figures (Creswell, 2014).

Qualitative research also enabled me to analyse the individual opinions, collective beliefs, social actions and perceptions of the participants (Creswell & Creswell, 2018). Although a qualitative approach may be time consuming (McMillan & Schumacher, 2014, it was suitable for this study because it allowed me to explore my understanding of the financial

management of fee-paying public primary schools during the Covid-19 pandemic and gave me a general understanding of the perceptions and experiences of the participants. Qualitative research also enabled me to analyse individual and collective beliefs, social actions, thoughts and perceptions (McMillan & Schumacher, 2014).

1.9.3 Research design

1.9.3.1 Multiple case study

Maree (2016) defines a case study as a systematic inquiry, one which aims to explain and describe a phenomenon of interest. A case could be an individual, a community, a group, an event, an instance, or a town or city (Kumar, 2019). When a study involves more than one single case, a multiple case study is the most suitable research design (Gustafsson, 2017). In a multiple case study design, the researcher studies multiple cases in order to understand the similarities and differences between the cases (Baxter & Jack, 2008). A multiple case study was suitable for this study because five fee-paying public schools were sampled. Multiple case studies can be useful to argue contrasting or similar results in a study. In this way it becomes easy to clarify whether the findings are valuable or not (Gustafsson, 2017).

In the context of this study, selected members of the SGBs (principal, chairperson, treasurer, finance officer) of fee-paying public schools were interviewed, explaining the cases of their respective schools regarding the management of finances during the Covid-19 pandemic. The use of multiple case studies aims to obtain a deeper understanding of a phenomenon: as the researcher I wanted to know the challenges that they experienced, the strategies that they believe could be employed in future to make parents pay during a pandemic and their understanding of and compliance with the policy framework relating to the management of finances in schools.

The advantages of multiple case studies include that they create more convincing findings when the suggestions are grounded in empirical evidence (Gustafsson, 2017). Multiple case studies further allow a wider range to explore research questions and theoretical evolution (Gustafsson, 2017). However, there are limitations to this design. Multiple case studies can be expensive and time-consuming as I generated huge quantities of data which were difficult to analyse. As the researcher, I was aware of the limitations of this design. I managed to prevent, as far as possible, all challenges from affecting the quality of the study negatively; for example, eliminating biased views and continuously monitoring all interpretations to give a rigorous study.

1.9.4 Sampling

Non-probability purposive sampling was utilised in this study. In purposive sampling, the participants were chosen based on their ability to assist me in answering the research questions and understanding the problem (Creswell, 2014). I felt that a small number of participants would be adequate to explain the phenomenon of managing school finances in fee-paying public primary schools (Patton, 2002). Accordingly, I chose five fee-paying public primary schools at Ehlanzeni District as my research sites. When selecting the schools, I applied a convenience sampling strategy, selecting schools that were close to my location, were easily accessible to me, and that met the requirements of this project (fee-paying public primary schools with functional SGBs). Selected SGB members were interviewed about the management of school finances during the Covid-19 pandemic, as well as how they handled the inflow of cash during the pandemic when learners were not attending because of the lockdown.

The selected members of the SGB included the principal, the SGB chairperson, the treasurer and the finance officer. These members were selected because they serve on the school finance committee (FINCOM) which is an arm of the SGB that deals with finances and report to the whole body of the SGB (Financial Directives for Schools, 2019). They were selected because they were directly involved in the management of school finances as mandated by SASA. The total sample comprised twenty participants (five principals, five SGB chairpersons, five SGB treasurers and five finance officers) from the five selected fee-paying public primary schools.

The table below shows the number of participants in each of the five schools:

Table 1.1 Number of participants in each of the five schools

Participants	School A	School B	School C	School D	School E	Total
Principals	1	1	1	1	1	4
SGB chairperson	1	1	1	1	1	4
SGB treasurer	1	1	1	1	1	4
Finance officer	1	1	1	1	1	4
Total	4	4	4	4	4	20

1.9.5 Data collection

1.9.5.1 Semi-structured interviews

In the study, one-on-one semi-structured interviews were employed to gather information from the participants. A list of predetermined open-ended interview questions was developed to guide me when conducting the interviews. The advantage of such interview questions is that uniform information is collected, which guarantees the comparability of data (Kumar, 2019). Open-ended questions allowed the participants to answer in detail if they wished and they were able to clarify their answers (Mpolokeng, 2011). During the interviews, probes and follow-up questions were used to obtain clarity, meaning and depth (Creswell, 2014). The strength of semi-structured interviews is that they allowed me as the researcher to enhance participants' cooperation by building a relationship that led to high quality responses (Leedy & Ormrod, 2010).

In this study, participants were encouraged and guided to share their experience on how the Covid-19 pandemic impacted their school finances, and the strategies they thought could be employed in future to convince parents to pay school fees even when children are not physically attending school. As the interviewer, I recorded all the interviews and wrote notes to support the recordings as this assisted me when analysing the responses and identifying gaps that needed to be explored in follow-up interviews (Maree, 2012).

1.9.5.2 Data analysis

Mpolokeng (2011) defines data analysis as the process of making sense of information, cataloguing, selecting, organising and determining themes and processing data. The main reason data are analysed is to understand the different constitutive elements of the data by scrutinising the relationships between concepts or variables, and finding out whether there are patterns or trends that can be identified or separated or to establish themes in the data (Fox & Bayat, 2007). Babbie (2007) suggests that participants' responses should be coded before they can be processed for analysis. The coding helped me as the researcher to interpret the meaning of responses.

After the data were collected from the participants, they were analysed to identify themes and concepts that would suitably capture the experiences of the participants on the phenomenon of fee management during the Covid-19 pandemic. (Rubin & Rubin, 2011). Fox and Bayat (2007) argue that after the process of collecting data is completed, the

analysing process can begin, although the two processes may run concurrently. In order to avoid the risk of making premature assumptions and drawing premature conclusions in this research, data analysis commenced during the interview process.

According to Leedy and Ormrod (2010), there are steps that can assist the research when analysing data, namely: organise data as clusters for valuable interpretations; organise each case in detail; interpret each case; and identify and generalise patterns by means of individual case synthesis. I started by listening to the recorded responses from the interviews and then transcribing these responses. I then made the transcriptions available to the interviewees for verification. The written data were then coded in order to separate the participants' responses into those that were positive or negative, and what was common and unique, and to highlight any themes that may have emerged. In my analysis of the interview responses I integrated the information that I gained from the literature review.

1.10 CREDIBILITY AND TRUSTWORTHINESS

I ensured conformability by not allowing personal matters to interfere with the study. During the interview process, I made sure that I collected reliable and trustworthy information. Maxwell (2006) argues that in qualitative research there are two main threats to validity, namely bias and reactivity. Bias occurs when data collection and analysis are distorted by the researcher's personal preconceptions or theory. Reactivity is the effort made to control the researcher's influence (Maxwell, 2006). In order to guarantee credibility, I devoted a reasonable amount of time to spend at the research sites, and also did not hurry through the interviews. This resulted in more complete information and evaded premature theories (Driescher, 2016). Participants were also afforded a chance to peruse the transcribed interviews, and correct or confirm any misinterpretations before data analysis. This procedure is referred to as member checking.

In addition, data from the participants at the same school were compared: data from the SGB chairperson were compared with data from the principal, treasurer and finance officer and vice versa to ensure validity and reliability. Data from the participants in different schools were also compared with each other. Peer editing and consulting with my supervisor was done to obtain evidence of authenticity and ensure the credibility of data that may be consumed by the society.

1.11 ETHICAL CONSIDERATION

In research, it is of the utmost importance to comply with the ethical requirements, not only for the success of the research but also for the safety and security of the respondents. Maree (2012) explains that research cannot be undertaken by anyone or anywhere. A researcher needs to be given ethical clearance by an ethics committee when human and animal subjects are involved in a study. In every research study, permission must be attained from the relevant authorities. Accordingly, I wrote to the Mpumalanga Department of Basic Education and requested permission to conduct research in its fee-paying public primary schools, as well as to principals and SGB chairpersons to obtain their consent for research to be done in their schools. Permission was granted by all stakeholders (see Annexures A–F). I further applied for ethics clearance to the Ethics Committee of the Faculty of Education of the University of Pretoria which was granted (see Annexure B).

In addition, I wrote letters to potential participants asking them to take part in this research study; all consented to participate. I further informed all the participants about the aim of the study and I indicated to them that participation was voluntary and they had the choice to participate or disengage at any stage.

1.12 CONCLUSION

In this chapter, I gave a detailed introduction to the study, discussing the background, problem statement, general objectives of the study, research questions and the rationale for the study. I further presented a summary of the literature review, the theoretical framework on which this study was based, the choice of methodology for this study, the approach and design, trustworthiness and credibility, as well as the ethical considerations of the study.

In the next chapter I present a comprehensive literature review on school financial management, and world pandemics and their impact in schools' financial management. I also explore international, continental and local literature in order to identify gaps that may need to be investigated.

CHAPTER 2

FINANCIAL MANAGEMENT OF FEE-PAYING PUBLIC PRIMARY SCHOOLS

2. INTRODUCTION

In this chapter I shall argue the prominence of financial management in fee-paying public primary schools as well as the consequences that such schools may endure as a result of poor financial management, particularly during a pandemic. To this purpose, I define and discuss the concept of financial management in general, then bring it specifically to the school context. In doing so, I unpack what the concept entails, where the funds come from and how they get to schools, who is responsible for the management of these funds and what expectations are. In the second section, I discuss what is meant by a fee-paying school, how the school perceives such descriptions and what the expectations are. I then discuss what the Covid-19 pandemic entailed, how it affected the education sector globally, school funding and the management of school finances in the third section. In the fourth section, I present the financial management experiences of schools during the pandemic. In other words, I discuss the strategies they used to execute their financial management role, the challenges they experienced, how they overcame them, as well as the lessons that they learnt. In presenting these sections, I consult international, continental and local literature on pandemics and school financial management in general in order for me to identify any gaps and also to understand the impact of pandemics particularly in fee-paying schools.

In addition, I used Carrington et al.'s (2008) accountability theory to investigate the phenomenon of financial management in fee-paying public primary schools. The discussion on the theory is based on how SGBs manage the finances of fee-paying public primary schools as it relates to the study.

2.1 FINANCIAL MANAGEMENT IN FEE-PAYING PUBLIC SCHOOLS

Mestry (2016) defines school financial management as the managerial activities linked to schools' financial phases with the aim of quality education. In the context of education in South Africa, the Department of Basic Education (DBE) cannot run all the schools on its own; roles and responsibilities have been delegated on a partnership basis, particularly to stakeholders that are close to schools (Marishane, 1999; Squelch, 2008). This is supported by Van Wyk (2007) who asserts that in order to improve schools and ensure quality teaching

and learning, those who are closer to the learners should be given the authority to make key decisions.

In essence, parents and educators are the closest to the learners, hence they are eligible to serve as school governing body (SGB) members. According to sections 36 and 37 of the South African Schools Act 84 of 1996 (SASA), the management of school finances is decentralised to SGBs. Section 21(1)(c) states that the SGB must “purchase textbooks, educational materials or equipment for the school”; and (d) pay for services to the school”. These sections clearly explain that school financial management is the responsibility of the SGB by law and not the principal alone. It is therefore of the utmost importance for the school’s finance committee to have the necessary expertise and knowledge to carry out their financial management responsibilities effectively (Aina & Bipath, 2020). However, when financial management expertise is deficient among the finance committee members, the SGB may delegate the principal to manage the school finances on their behalf and hold him/her accountable (Sebidi, 2019). In some public schools, the principals handle all financial matters and only report to the SGB about what has happened with the finances (Aina & Bipath, 2020; Pandya & Shah, 2018).

Dwangu and Mahlangu (2021) argue that “the positive spin-off of sound financial management is efficient and effective administration in an organisation. Sound financial management entrenches the autonomy and the reputation of an organisation, it is a vehicle towards the attainment of excellence”. To buttress this argument, Pandya and Shah (2018) argue that there can be no quality education without sound financial management in schools. Aina and Bipath (2020) support this, stating that financial management is essential to provide high quality education.

The need for proper financial management and planning ahead is evident in literature as many researchers concur that financial management is crucial in guaranteeing quality education in fee-paying public primary schools (Aina & Bipath, 2020; Pandya & Shah, 2018). In the education context, there is consistency in the closure of schools during a pandemic and a lot of teaching and learning time is lost during this time. I believe that the suspension of classes during a pandemic is not fair, not only to the learners who are missing out on lessons but also to the parents who are paying for a service that is not rendered, to the school staff that are sometimes subjected to salary cuts and to the school itself as a juristic person which is not able to pay for necessities if some parents decide not to pay.

In order to contextualise my arguments, it is important to clarify the key concepts that are used in this study. The concepts of *school management*, *school leadership* and *school governance* are relevant to the discourse. These concepts are related, they are often misrepresented, they are sometimes used interchangeably or synonymously, yet they have completely different meanings. This is supported by Fairholm (2015) who asserts that the line between school management, leadership and governance is often blurred.

Molefe (2013) defines school management as the team that is responsible for the professional management of a school which includes all activities that support curriculum delivery. School management is commonly referred to as the school management team (SMT). The SMT deals with the daily management of the school and ensures that the schools' policies which have been determined by the SGB are implemented. In most schools the SMT comprises the principal, deputy principal, heads of departments and senior teachers (Molefe, 2013). School leadership, on the other hand, is the process of executing tasks with and through people by guiding and directing their behaviour in a working environment (Fairholm, 2015). Caldwell (2007) adds that leadership must lead to change; if change is not witnessed, it is either that leadership has failed or leadership was not needed. In a school, leadership is needed to establish and improve school curriculum policies, create a new culture, align people, inspire, motivate and achieve change. Moreover, it is usually the school principal who is expected to show leadership qualities.

School governance is the structure that is responsible for all governance matters in a school. Section 16(1) of the SASA states that the governance of all public schools is entrusted in its school governing body (SGB). In terms of section 23(1), the formation of SGBs should consist of elected members, co-opted members and the school principal. Elected members must come from the parents of learners attending the school, members of staff who are not teachers, educators at the school and learners in the eighth grade or higher (Dibete & Potokri, 2017). Section 37 of SASA states that it is the responsibility of the SGB to manage the finances of public schools in South Africa.

It is also important to note that the inclusion of the public in school governance is not unique to South Africa. In Zimbabwe the body that governs schools is referred to as the school development committee and also includes parents and educators (Dwangu & Mahlangu, 2021). In countries like Australia, France and England it is referred to as the school council (Leechman et al., 2019; Yüner & Burgaz, 2019). School councils include the participation

of school administrators, teachers, learners, parents, support staff, as well as representatives of local government, the private sector and non-governmental organisations within the community. School councils are actively involved in school governance and they take part in the management of school finances (Yüner & Burgaz, 2019).

Based on the above discussion, it became significant for the study to examine whether SGBs in fee-paying public primary schools understand the role they play in the management of school finances, expressly during the Covid-19 pandemic when the majority of parents had no money to pay their children's school fees. I also intended to find out how other school governance structures around the world managed their school finances during the Covid-19 pandemic, as well as what measures they employed to normalise the financial management challenges and organise themselves financially to admit learners after the Covid-19 lockdown.

It was assumed that some school principals may not be well capacitated about their role in the SGB or may intentionally take advantage of the fact that some members do not understand their duties in the structure (Dwangu & Mahlangu, 2021; Myende, Samuel & Pillay 2018). Principals may therefore manage the school finances as they please, possibly using the finances for their own personal benefit. Informed by the above discussion, my intention was to find out about the involvement and participation of SGBs in the management of finances in fee-paying public primary schools during the Covid-19 pandemic.

Research in the area of financial management indicates that many principals in South African schools mismanage funds, particularly in rural areas (Dibete & Potokri, 2017; Dwangu & Mahlangu, 2021; Myende et al., 2018; Sebidi, 2019). Ololube (2016) asserts that the mismanagement of school finances has resulted to dysfunctional institutions across Nigeria's educational system. This sentiment is echoed by Mabagala (2016) who avers that in Tanzania cases of financial mismanagement are common and money collected from learners' school fees and money budgeted for learners' sports and games is often misused.

Research also shows that the challenges of school financial management are not new and they are not limited to South African schools (Dwangu & Mahlangu, 2021; Hallak & Poisson, 2007; Koross et al., 2009; Mncube & Makhasane, 2013; Mestry, 2016; Ochse, 2004; Okon, Akpan & Ukpong, 2011). The evidence presented by researchers proves that

school financial management in South Africa, Lesotho, Nigeria, Kenya, Eswatini, Germany and the United Kingdom, among others, is a serious problem for schools, administrators and governments.

However, there is inadequate literature on schools' financial management during the Covid-19 pandemic. Globally, the pandemic has affected many sectors financially, including the education sector. The fact that a majority of countries around the world decided to close schools during the Covid-19 outbreak is evident that many states were not ready for such a deadly global challenge. Du Plessis (2020) asserts that policymakers had to decide between closing schools (minimise physical contact and save lives) and keeping schools open (allowing workers to work and grow the economy). The question that then arises is what if the Covid-19 positive cases continued to rise or if a similar pandemic were to kick in immediately after the Covid-19? Would schools remain closed with not attending or learning during the period of closure?

During the lockdown caused by the Covid-19 pandemic, many fee-paying public primary schools did not receive school fees from parents and SGBs struggled to manage their finances, which resulted in disruption to teaching and learning (Mustafa, 2020). Schools were forced to revise their original budgets to procure PPE and other Covid-19 necessities. However, funds were limited because some parents were not paying. Reasons included the fact that some parents did not see the need to pay when their children were not attending school, and some parents lost their jobs because of the lockdown and salary cuts, among other things. On 30 April 2020, during the hard lockdown, the Minister of Basic Education urged parents to continue paying school fees as usual so that schools would be able to pay salaries and other bills (Mustafa, 2020).

Du Plessis (2020) argues that spending on education is likely to stagnate in many countries as governments attempt to contain the budget deficits caused by the Covid-19 pandemic. Parents in low and middle income classes will find it difficult to maintain the considerable resources they devote to their children's education. This implies that schools will bear the brunt as parents will not be able to pay school fees which will affect the budget of many schools (Du Plessis, 2020). It would appear that SGBs do not have options since there is no documentation to guide them on measures that can be employed to ensure that parents continue to pay school fees when their children are not attending school during a pandemic. This is supported by Aina and Bipath (2020) who argue that disorder in financial

management could be the result of the unavailability of legal frameworks or a lack of understanding of policies.

2.2 NO-FEE AND FEE-PAYING PUBLIC SCHOOLS

The concept of fee payments in the education sector is labelled differently in different countries of the world. School fees, tuition fees and school development funds are some of the concepts that are commonly used to refer to the money that is paid to schools by parents for the education of their children (Mestry, 2020). The SASA classifies schools into two types, public and independent schools. Public schools serve section 29 of the South African Constitution which states that everyone has the right to a basic education. Accordingly, no learner can be refused admission to a public school because they cannot afford to pay school fees. Although section 40(1) of SASA stipulates that parents and learners are liable to pay school fees at public schools, learners who are unable to pay them can apply to for exemption. If a parent has been retrenched, suffered a salary reduction or has lost business because of a global challenge like the Covid-19, the school may grant a partial or full exemption.

All public schools in South Africa are categorised into quintiles. The quintiles are based on two weighted criteria. The first criterion is the physical condition of the learning institution, the quality of its resources and the crowding level as per the learner enrolment of the school. The second criterion is the relative poverty of the community surrounding the school (DoE, 1998). Schools in Quintile 1 are regarded as “poor” and schools in Quintiles 4 and 5 are regarded as “wealthy” (DoE, 1998). Schools in Quintiles 1, 2 and 3 are categorised as no-fee schools and they make up 60% of all public schools in South Africa (DoE, RSA, 2006). No-fee public schools are legally not permitted to charge school fees and depend mainly on government funding (Naicker et al., 2020). Schools in Quintiles 4 and 5 are fee-paying public schools and comprise 40% of all public schools (DoE, RSA, 2006).

Fee-paying public primary schools are legally permitted to levy school fees to supplement their resources and no-fee public schools receive a substantially higher level of funding than fee-paying public schools. In the 2020 academic year, the per capita funding of one learner was R1466 in a no-fee public school compared to R735 per learner in a Quintile 4 fee-paying public school and R254 per learner in a Quintile 5 fee-paying public school (DBE, 2020). The funding of a learner in a Quintile 5 fee-paying public school is approximately six times

less than a no-fee public school. This implies that fee-paying public primary schools depend mainly on the school fees paid by parents. In a statement issued by the Western Cape Department of Education, parents became unemployed as a result of the national lockdown were encouraged to apply for school fee exemption to the SGBs of their children's schools. Parents were also urged by various stakeholders to continue paying school fees so that schools could cover the salaries of SGB-appointed staff members (Du Plessis, 2020).

2.3 PAYING SCHOOL FEES DURING A PANDEMIC

Much has been said about the importance of paying school fees in fee-paying public schools. According to Ladd and Fiske (2011), school fees may affect the quality of teaching and learning in a school. Fee-paying public schools are able to generate money to purchase additional resources, such as technology devices and highly qualified teachers with expertise to enhance learner performance. School fees will directly affect the quality of a school because fee-paying schools are able to significantly augment the resources provided by the State (Ladd & Fiske, 2011). Where a pandemic mandates a total shutdown of schools, fee-paying public schools with sufficient resources will be able to continue operating using different online learning platforms, which is nearly impossible for no-fee public schools.

Iscan, and Rosenblum, & Tinker (2015) assert that parents who pay school fees in fee-paying public schools have a greater sense of ownership of and engagement in their children's education. Despite the positive reviews by many researchers, in their findings Iscan et al. (2015) found that school fees resulted in a 17% reduction in learner enrolment rates in primary schools and a 5% dropout rate in primary completion. In many developing countries, a decline in learner-teacher ratios is also noted when school fees are levied (Iscan et al., 2015). The findings also reveal that quality increases in primary education when learners pay school fees, whereas a decrease in education quality is observed when fee payment is abolished in schools. This has been observed in many townships and rural areas in South Africa where parents will overlook no-fee public schools in their neighbourhood in preference for enrolling their children in fee-paying public schools. Based on recorded increases of learner enrolment following the abolishment of fees in many African countries, many studies have noted that school fees act as a financial barrier to increased learner enrolment (Iscan et al., 2015).

2.4 CHALLENGES FACED BY FEE-PAYING PUBLIC SCHOOLS PRIOR TO AND DURING THE PANDEMIC

Despite the fact that SASA permits fee-paying public primary schools to charge school fees and render other services to supplement their resources, the literature suggests that just like no-fee schools there are financial challenges (Naicker et al., 2020). Fee-paying public primary schools are allocated six times less funds compared to no-fee schools; this on its own puts pressure on the SGBs of fee-paying public primary schools to strategise methods to supplement their allocated budgets. Many fee-paying public primary schools have better resources and offer more quality education compared to no-fee public schools. This leads to many parents from disadvantaged communities who cannot afford school fees enrolling their children at fee-paying public schools knowing full well that they will apply for school fee exemption (Naicker et al., 2020).

Mestry (2016) avers that schools are permitted by the policy on fee exemption to claim compensation from the provincial DoE for all learners who are granted exemptions. However, the processes and procedures for claiming these monies are very complex and often schools do not receive a response. As a result, many principals and SGBs decide not to claim for all the exemption grants (Naicker & Ncokwana, 2016). Similar to no-fee schools, research also reveals that fee-paying public primary schools experience deferrals in the payment of the paper budget from the State into school bank accounts. This has an adverse impact on the ability of the schools affected to offer quality education to their learners (Du Plessis, 2020; Myende et al., 2018; Naicker et al., 2020).

The challenges of managing school finances affected schools prior to the Covid-19 pandemic. However, research has revealed that the financial challenges experienced by fee-paying public schools increased during the Covid-19 outbreak for the reasons discussed earlier, leaving schools desperate and vulnerable (Mustafa, 2020). There have been other pandemics in the past, with fee-paying public schools experiencing similar challenges, yet there is still a gap in the literature on how schools should respond to a pandemic, especially in terms of sustaining their finances.

Literature has documented several challenges that schools face when managing their finances, particularly fee-paying public schools. Financial mismanagement is sometimes practised intentionally by principals and SGBs for personal benefit. Sometimes it occurs

unintentionally when SGB members including principals have limited knowledge of school financial management (Dwangu & Mahlangu, 2021; Myende et al., 2018). Acts of this nature are likely to affect the delivery of teaching, as money intended to support curriculum delivery may be channelled to benefit individuals. Research has revealed that SGB members in many instances do not receive adequate training on their duties in schools, particularly on managing finances (Dwangu & Mahlangu, 2021; Mestry, 2010; Myende et al., 2018; Naicker et al., 2020).

Fee-paying public primary schools are mainly dependent on the school fees that are paid by parents (Mpolokeng, 2011). Under normal circumstances, a majority of parents in these schools meet their obligations in this regard. Things changed during the Covid-19 outbreak, however, when learners did not attend school because of the lockdown and many parents did not pay their children's school fees when they were not attending school (Mustafa, 2020). Fee-paying public primary schools and other independent schools experienced challenges during the pandemic because they could not continue to operate normally as their cash inflow was interrupted. Some schools could not afford to pay their SGB-appointed staff, buy PPE or procure learner-teacher support material (LTSM) during the Covid-19 pandemic (Mustafa, 2020).

In their environmental analysis, the Federation of Governing Bodies of South African Schools (FEDSAS, 2014) indicated that funding from the State formed an average of 6.19% of the total income for schools in Quintiles 4 and 5 in 2013. For Quintile 5 schools only, this formed an average of 3.6% of the total budget, while an average of 30% of the teachers in such schools were paid from the SGB coffers (FEDSAS, 2014). This implies that the subsidy from the State is too little to cover the salaries of SGB-appointed staff, not to mention the other expenses that are necessary for the daily operation of schools. The demands of the Covid-19 necessities increased the burden of such schools. Fee-paying public schools depend heavily on school fees to operate, and income additional to school fees, directly connected to SGB activities, represented an average of 15% of the total school income in 2013 (FEDSAS, 2014). This means that on average, fee-paying public schools in 2013 were getting 81% of their total income from the school fees paid by parents (FEDSAS, 2014).

Fee-paying public primary schools also experienced challenges with their finances because of the number of learners who are exempted from paying school fees. According to FEDSAS (2014), in Quintile 5 schools, an average of 16.5% of learners in 2013 were exempt from

paying school fees. Moreover, between 2009 and 2013 an increase of 11% was recorded in the amount of school fees that was irrecoverable by fee-paying public schools (FEDSAS, 2014). A number of researchers have argued about the good and bad of learner exemption from paying school fees. Although parents who are unable to pay school fees can apply for exemption as permitted by the law, there is an increase in the number of parents who do not apply for the exemption or pay their school fees. Some are claiming that education is free in public schools as stated in the Constitution (Buys et al., 2020). This may be perpetuated by political parties who use school fee abolition as a popular campaign pledge, especially in developing countries like South Africa, Malawi, Kenya and Uganda (Iskan et al., 2015). Given the substantial share of household budgets that goes to paying school fees, it is very easy to appreciate the popularity of such pledges.

Schools are permitted by law to apply from the provincial department to fund all the costs of exempted learners in fee-paying public schools. However, research has shown that many principals who have attempted to apply for such funds never get a response from the department even after making numerous follow ups, thus they eventually give up on the matter (Du Plessis, 2020; Myende et al., 2018; Naicker et al., 2020). If they do get a response, they are given far less money than they have actually claimed for. In their research, Buys et al. (2020) had a participant who responded as follows:

The amount received for fee exemption claims was not even enough to pay for auditing fees. The only reason the school applies for the reimbursement is to put the rand value of exemptions on written off yearly on record. In the year 2013 the school applied for approximately R3 million worth of school fees for exempted learners, the school received only R14 000 from the GDE.

The Member of the Executive Council (MEC) in Gauteng justified the decision of the GDE by stating that only R13 million was allocated to reimburse 766 fee-paying public schools for school fee exemptions in the year 2015 (Buys et al., 2020). In their research findings, Buys et al. (2020) reported that between 8 and 24% of school funds is lost to school fee exemptions and bad debts. This is a very serious challenge that many fee-paying public primary schools are facing and, in most instances, schools do have proper strategies to recover such funds.

The Covid-19 pandemic has caused serious challenges for many fee-paying public primary schools. In addition to the issue of parents failing to meet their obligations, many donors and sponsors were also severely affected by the pandemic as their business activities were curtailed during the lockdown and thus they could not afford to keep up with the donations to schools (Mhlanga & Moloi, 2020). This added to the woes of fee-paying public primary schools as their bills still had to be paid. School sports activities, educational trips, market days and many other activities are contributing much in schools' fundraising campaigns. All these activities were prohibited during the lockdown, and even during the relaxed levels of the lockdown some activities were still not allowed, or in some instances there were limitations on many aspects. All these did not reflect well in the SGBs' fundraising campaigns.

Little has been said about the challenges that fee-paying public primary schools face when sourcing and managing school finances during the Covid-19 pandemic. The reason for this may be because few global pandemics have recently been experienced. It is worth noting however that global pandemics always interrupted schooling in the past. In the future, there may be other global pandemics and, therefore, schools should have proper strategies in place for managing their finances while ensuring that disruption to teaching and learning is minimised.

Although the State provides funding for LTSM and other costs like the salaries of teachers employed permanently by the state, fee-paying public schools have grown dependent on fees over time to procure furniture, uniforms and textbooks, as well as to fund construction, pay the salaries of SGB-appointed staff and pay for school maintenance (Iscaan et al., 2015). School fees are collected in many ways: they are paid straight to the schools as tuition fees, payment for materials or nutrition programmes (Iscaan et al., 2015). The amount of fees paid to fee-paying public primary schools varies widely between countries, provinces, cities and communities (Iscaan et al., 2015).

2.5 GLOBAL PANDEMICS

While the Covid-19 pandemic has hugely impacted the economy and social life in many countries around the world, this is not the first pandemic to put the world on hold. According to Beach et al. (2020), in 1918 a similar pandemic called the Spanish influenza killed tens of millions worldwide. Like Covid-19, social distancing and wearing of masks were used to

control the spread of the flu and schools were closed (Beach et al., 2020). Pandemics of this kind spread very fast and they are deadly, which is why many governments take all reasonable measures to minimise their spread (Beach et al., 2020).

In 1968, there was another global outbreak of influenza called the Hong Kong flu. It was first identified in China around July 1968 and lasted until 1970, claiming between one and four million lives globally (Chang, 1969). This pandemic spread very fast especially in overcrowded places. To minimise the spread, governments around the world prohibited large gatherings and some enforced temporary closure of schools (Chang, 1969). In 2009, at the end of March and in early April, a new swine-origin influenza pandemic (A/H1N1) first appeared in Mexico and the United States of America (USA) (Marc, 2010).

In 2014, a deadly outbreak of the Ebola virus erupted in West Africa, leaving over 11 000 people dead and tens of thousands of children orphaned, putting both economic and social activities on hold (Powers & Azzi-Huck, 2016). Schools were closed for a period of eight months in Sierra Leone, which was done to minimise the alarming spread of the virus (Powers & Azzi-Huck, 2016). Unlike South Africa during the Covid-19 pandemic, Sierra Leone had lived through years of civil war and they knew the setbacks that lost educational opportunities would inflict on a young generation. The authorities in Sierra Leone, working with different stakeholders including donors, initiated intervention programmes like radio programming for learners to continue learning from home during the pandemic (Powers & Azzi-Huck, 2016).

The education authorities in South Africa can learn from countries like Sierra Leone which have policies in place to ensure that learners continue learning during a pandemic. Studies also reveal that the closure of schools as a result of the Ebola pandemic resulted to increased school dropouts, child abuse, child labour, child trafficking and teenage pregnancy (Owusu & Frimpong-Manso, 2020). Schools are more than just centres of teaching and learning, they also serve as a medium of supervision for children, as well as warm and safe homes for children, especially children from underprivileged households.

In South Africa, most no-fee schools have nutrition programmes in place so that learners are guaranteed a meal at school every day. During the lockdown many children living in impoverished households could not get this meal which meant they had to go for days without food (Mhlanga & Moloji, 2020). However, with the intervention of different

stakeholders the Minister instructed schools to give food parcels to needy learners even though the schools were closed. School nutrition programmes are not unique to South Africa, Ghana, Eswatini, Finland, Sweden and Estonia are among the countries where the government is providing meals to learners in schools. However, in countries like the United Kingdom and the United States, only the poorer learners are offered meals at school and the others pay for them (Mhlanga & Molo, 2020; Owusu & Frimpong-Manso, 2020).

Coronavirus disease 2019 (Covid-19), as explained by Aborode (2020), is an infection that is caused by a novel severe acute respiratory syndrome coronavirus 2 (SARS-Cov-2). China was the first country to report a case of Covid-19, but it was not badly affected by the pandemic compared to many countries, especially developing countries (Lawrence & Wu, 2020). Like many countries, China closed schools to minimise the spread of the virus, but eventually measures were put in place and, after a very short period, all sectors started to operate because they had the resources, as a result they offered a helping hand to other countries (Lawrence & Wu, 2020). In Africa, South Africa is reported to have been the country that reported the most cases of Covid-19, while most deaths attributed to Covid-19 occurred in Egypt.

The Covid-19 testing rate and case data in Africa are questionable, but according to the data provided to the WHO highly affected countries include Ghana, Morocco, Nigeria and Algeria (World Bank, 2020). It is reported that only 25% of Africans have access to sewage infrastructure and more than 50% has to leave their homes to access water. Schools in many African countries do not have access to clean water or proper sewage infrastructure (World Bank, 2020). It is therefore arguable that one of the reasons when closing schools as a strategy to curb the spread of the Covid-19 might be the challenge of water. Hygiene is the number one recommendation in preventing the spread of Covid-19 and other infectious diseases, and health practitioners emphasise the regular washing of hands with soap and water. Research also indicates that in Ghana, child labour rates increased by a whopping 13% when schools were closed during the Covid-19 lockdown (Owusu & Frimpong-Manso, 2020).

The rapid spread of the virus negatively affected many sectors, including the economic sector and education sector, as well as social services and institutions worldwide. Many governments adopted a strategy of reducing physical contact to minimise the spread of Covid-19 (Bonal & González, 2020). In line with this safety measure many countries closed

schools for a period of time. In Spain the government declared *a state of alarm* on 14 March 2020 and a lockdown was enforced which led to the closure of many sectors and institutions including schools (Bonal & González, 2020). In South Africa, President Cyril Ramaphosa declared a state of disaster on 15 March 2020 and subsequently announced a national lockdown on 23 March 2020. The lockdown measures included a limited travel ban, discouraging the use of public transport, prohibiting gatherings and the closing of schools (Mhlanga & Moloji, 2020).

During any large-scale outbreak or social unrest like community protests and strikes, natural disasters and violent conflicts there seems to be a trend of closing schools. Schools need to find ways to operate remotely so that learners are not left behind when schools are forced to stop operating. A review of medical literature argues the relevance, necessity and effectiveness of closing schools during a pandemic. In the case of flu epidemics, many researchers agree about the importance of school closures to slow down its spread (Lorente et al., 2020). Very little has been said in the literature about what should be done when learners are not attending school during a pandemic, as well as about the continuation of paying school fees and managing the costs that comes with the demands of a pandemic.

2.6 THE IMPACT OF A PANDEMIC ON SCHOOL FINANCES

The closure of schools not only affected learners' learning but also school personnel and school infrastructure. Fee-paying public primary schools source their finances mainly from the school fees paid by parents (Nyambi, 2005). If parents fail to fulfil their obligation to pay school fees as stipulated in section 40(1) of the SASA, schools in this sector cannot operate normally. Mhlanga and Moloji (2020) give various reasons for parents not paying school fees: some had lost their jobs due to the lockdown and their salaries were not fully paid and some businesses did not operate. In addition, some parents did not see the need to continue paying school fees while their children were not attending school.

The Covid-19 pandemic has radically changed the world, mostly in a negative way, but it has accelerated the *uberfication* of schools (Le Grange, 2020). The phrase “uberfication of the school” was first introduced by Gary Hall (2016); it means mobilising schools to be accessible anywhere by means of online learning. I support the idea of online learning since it minimises by far the teaching and learning time lost, especially during a crisis or pandemic, as learners are able to continue with their lessons while they are away from their learning

institutions. Schools need money to implement online learning, as well as to train teachers to implement online teaching and to use online learning resources. Because of the pandemic, many parents did not pay school fees during the lockdown and this affected the normal functioning of many fee-paying public primary schools.

Section 36 of the SASA allows public schools to supplement the resources given by the State to improve the quality of education. This can be done by charging school fees (fee-paying public primary schools), donations from the private/business sector and fundraising activities. Since the Covid-19 pandemic, many companies are not operating normally and do not make profits, hence major school donors may find it difficult to keep up their high levels of financial support for schools (Du Plessis, 2020). Many public schools depend on support from donors and if the number of such donors decreases, schools will receive fewer donations. Morris (2011) accentuates the fact that the management of donor relationships is essential for effective fundraising.

Research reveals that in the first month (April 2020) of the full lockdown, government and businesses reported a shocking decline in revenue (Griffith & Noonan, 2022). Government departments had to reduce spending on transportation, buildings, supplies and equipment, followed by job cuts (especially teachers in SGB posts) (Du Plessis, 2020). The government placed more focus on dealing with the Covid-19 pandemic, allocating more money to the Department of Health in an attempt to combat the spread of the pandemic, leaving education in the lurch. It was predicted that government spending on education would probably suffer due to the pandemic (Du Plessis, 2020).

School finances were badly affected by the Covid-19 pandemic. Parents in low and middle income classes battled to find the considerable resources to devote to their children's education. This has a knock-on effect: parents were unable to afford school fees, and this had a direct impact on the budgets of fee-paying public primary schools (Du Plessis, 2020). Although section 39 of SASA gives powers to fee-paying public to charge school fees, this became a challenging responsibility for many families to fulfil owing to the hardships brought by the Covid-19 pandemic.

Schools spent more during the pandemic. They were forced to have smaller class sizes to meet the social distancing regulations for containing the spread of Covid-19. This exercise required schools to employ additional personnel and find more classroom space. In some

cases, schools needed to have staggered schedules, additional instructional hours for teachers, more cleaning staff to clean and sanitise facilities and complicated bus routes for staff and learners attending on alternating days (Baker et al., 2020). In support of the submissions made by these authors, I argue that, as a teacher and a school principal myself, I witnessed a lot of spending in schools and much of the funds that were budgeted for LTSM were redirected to Covid-19 safety necessities. It was important for schools to have funds even during a pandemic so that teaching and learning were not compromised. The impact was not only on the school budget; a huge content gap was experienced by learners who were prevented from attending school by the lockdown and who did not attend school every day even when other learners were gradually returning to classes.

In their original connotation, school fees are primarily aimed at supporting quality teaching and learning in order to realise the right of learners to education, as stated by section 36 of the SASSA. As has been pointed out above, the Covid-19 outbreak is not the first pandemic to interrupt schooling and it may not be the last. The literature review has identified a trend in many countries to close schools when a pandemic is experienced. This necessitates governments to have permanent policies that will give guidance during a pandemic. The education policies in South Africa are silent on measures to support teaching and learning during a crisis.

2.7 THE IMPACT OF COVID-19 ON TEACHING AND LEARNING AROUND THE WORLD

The Covid-19 pandemic resulted in an almost global shutdown of all educational activities. By mid-April 2020, approximately 95% of countries globally had at least partially closed schools (Smith, Shiffman, Shawar & Shroff, 2021). In countries like South Africa, Eswatini, Malawi, Zambia, Indonesia and Pakistan, schools were expected to be closed for at least 100 days (Akmal et al., 2020). In South Africa, this was equivalent to losing between 25 and 57% of the school calendar days. In Kenya, as schools were closed for more than 70% of the school calendar year, the authorities decided to scrap the 2020 academic year and learners were required to repeat their classes when school reopened (Smith et al., 2021). Similar calls were made in South Africa by academics, unions, politicians and general members of the public. These calls were not considered; instead schools were allowed to alternate learner attendance, thus allowing for timetables that would enable them to keep social distancing.

In Europe, schools in countries like Germany and France reopened after being closed for just over 50 days, while in England learners went over 80 days before resuming classes (Akmal et al., 2020). The Covid-19 pandemic has caused more damage to schools than the previous global health challenges. During the 2009 H1N1, commonly known as swine flu, the closure of schools lasted between three to eight days on average. In Eswatini, schools were closed for nearly two years owing to the Covid-19 pandemic and the civil unrest that was taking place in that country. What made things worse was that many schools and other infrastructure were burnt down during the unrest (Smith et al., 2021). The question that arises is how long a country with already poorly equipped schools, and with its school infrastructure burnt down, will take to be ready to roll out remote learning during a lockdown caused by a pandemic? In Italy, schools took a bit longer to implement online learning as there was no clear immediate intervention by the Ministry of Education on how schools should manage the situation. It was not easy for the government, as Italy was one of the countries that experienced a high number of cases, as well as people who succumbed to Covid-19, and there was a higher level of complexity in rearranging school activities as there are too many schools in that country (Agasisti & Soncin, 2021).

The closure of schools obstructed teaching and learning, which was a serious challenge especially for underprivileged communities (Owusu & Frimpong-Manso, 2020). The closure of schools did, to a large degree, place an unnecessary economic burden on impoverished households. The remote learning using digital technology was only accessible to only those who could afford smartphones, computers, tablets and internet data (Owusu & Frimpong-Manso, 2020). According to Chakraborty and Kar (2021) teaching in schools has always cherished the classroom experience. The onslaught of the Covid-19 pandemic abruptly forced interventions whereby teachers were given no choice but to adopt online teaching and learning (Chakraborty & Kar, 2021).

Chakraborty and Kar (2021) suggest that the stress levels of many employees in the education sector increased. This is because many educators did not have enough training to adapt to the new technologies for teaching online. The shortage of technical infrastructure such as computers, smartphones and high-speed internet connectivity was not only a challenge for poor learners, as some teachers also did not have these devices (Chakraborty & Kar, 2021). In addition, fee-paying public primary schools did not have enough funds to

provide the technical infrastructures for every employee, especially because a majority of parents in fee-paying public schools did not pay school fees during the pandemic.

In their findings, Chakraborty and Kar (2021) argue that the few schools that successfully initiated online learning experienced challenges. Among the challenges was that some teachers who were working from home were not able to maintain boundaries between work and personal life. There were also the constant challenges of poor internet connections and a lack of support systems for learners as they were also forced to attend lessons online at home during the pandemic. This became more critical for educators who were teaching young children (Chakraborty & Kar, 2021).

The lockdown and other measures to contain the spread of the Covid-19 pandemic brought a halt to contact tuition and many institutions of learning turned to online teaching and learning instead (Le Grange, 2020). Mustafa (2020) supports the idea of schools accelerating online learning but warns that these institutions should be prepared to pay large sums of money in order to roll out online teaching and learning successfully. I support the idea of online learning since it minimises the loss of teaching and learning time especially during a pandemic, as students are able to continue with their lessons while they are away from their learning institutions. In countries like Chile schools have embraced remote learning using online platforms like WhatsApp calls, as well as families collecting learning material and social networks. In more isolated households, the teacher visited learners in their homes to supply learning resources (Cuéllar et al., 2021).

As much as the Covid-19 pandemic has caused serious havoc to education sectors globally, it might have set in motion changes that may persist in the way education is conducted globally. It is therefore imperative to understand the direct impact of the pandemic on education and understand the role the pandemic played in transforming the way people think about education, in order to make informed pedagogical choices in the future choices, as well as to ensure a smooth transition to more effective technological methods of teaching.

Many learning institutions were not adequately prepared for the immediate transition to online learning. According to UNESCO, over one billion learners globally were affected by the closure of schools (Abu Talib et al., 2021). Although the disruption to teaching and learning was unprecedented, important insights can be gained by governments to equip schools with online learning technologies in order to minimise the loss of learning time

during a pandemic, while enhancing teaching and learning if other pandemics do not arise in the future.

While researchers have different opinions about the closure of schools during a pandemic, it is imperative for schools to remain well equipped with technology to continue teaching learners even during lockdowns. A study conducted by Viner (2020) suggests that the closure of schools during a pandemic has very little impact on controlling virus transmission. Viner (2020) continues, saying that the insignificant reward of such school closures to minimise the spread could be easily outweighed by their deeply negative consequences on the economy and social life. Chakraborty and Kar (2021) are having a different opinion to Viner (2020) as they assert that schools can be a hotspot for transmission as learners can serve as carriers in infect the older people that they interact with, without them showing any symptoms. Stern et al. (2009) argue that closing schools because of a pandemic may contribute approximately a 15% reduction in cases and up to a 40% reduction in peak attack rates. They continue to say that school dismissals may assist governments to buy time during which antivirals and vaccines are manufactured in large quantities (Stern et al., 2009).

In support of the argument by Viner (2020), there is little or no tangible evidence to support the efficacy of closing schools in an attempt to control a pandemic. If anything, there are visible economic downfalls and learners incur academic delays, hence many schools resolved to use online learning to mitigate these effects. It is therefore imperative for schools to have enough funds to afford the online teaching equipment required to operate during a global pandemic. Fee-paying public primary schools need effective strategies to generate funds in order to ensure minimal disruptions to learning should a global pandemic occur again in the future.

2.8 E-LEARNING DURING A PANDEMIC

Strydom, Thomson & Williams (2005) define e-learning as a system that is all about incorporating technology into one's lessons to enhance and support teaching and learning. In accordance with Strydom et al. (2005), the e-learning policy document states that e-learning is more than just developing the computer skills that are required for operating different information communication technologies (ICTs). E-learning refers to all learning technology that enables remote communication and interaction between learners and educators. Some policymakers believe that ICTs are only limited to computers, satellite and internet technologies. In fact, the 'traditional' technologies like radio and television are just

part of the ICTs that schools can use to enhance curriculum delivery to improve effective and efficient e-learning practices (Goosen & Van der Merwe, 2021).

E-learning has gained popularity in recent years with many researchers recommending it, especially during the lockdown caused by the Covid-19 pandemic (Bigirwa, Ndawula, & Naluwemba, 2020). E-learning has been positioned as a modern pedagogy meant to manage an abrupt change, and many institutions around the world, particularly in the education sector, have used this method to reach students in remote areas (Bates, 2005). Despite the good reviews from many scholars, a study conducted by Bigirwa et al. (2020) found that in Uganda there is low adoption of the e-learning in midwifery schools regardless of the high levels of investment in e-learning programmes in that country. There are various reasons for this, ranging from lack of interest from stakeholders, insufficient resources and the low levels of competency of educators to offer e-learning lessons (Bigirwa et al., 2020).

In South Africa, many education institutions, particularly institutes of higher learning, have implemented e-learning systems (Le Grange, 2020). Challenges have been experienced especially by students from disadvantaged backgrounds who do not have the necessary equipment to learn online. Some universities, with support from sponsors, assist needy students with laptops and internet data; as a result, many universities have been successful in rolling out e-learning (Le Grange, 2020). I support the initiative of e-learning even after the Covid-19 pandemic, as it saves the time and costs of travelling long distances to institutions of learning and adds the convenience of learning from the comfort of one's home.

Covid-19 safety measures require social distancing and a plentiful water supply to ensure hygiene, as hands need to be washed regularly and ablution facilities must be kept clean and in order. With the shortage of water and dilapidated classrooms, the shortage of and dilapidated state of furniture in most public schools, overcrowding remains a huge challenge. Moreover, with a shortage of water and dilapidated restrooms for both staff and learners, cleanliness and safety are far from being realised. Fee-paying public primary schools do not generally experience these challenges because they have funds. However, if parents do not pay the school fees, schools in this sector may experience some of the challenges mentioned. E-learning can play a significant role in ensuring that teaching and learning is not compromised even during a lockdown because learners can learn from home.

In South Africa, an e-learning policy has been developed, which entails strategies for using ICTs to transform and enhance teaching and e-learning in schools (Goosen & Van der Merwe, 2021). These strategies are also stipulated in White Paper 7 on e-Learning which was published in 2004. Although Blignaut et al. (2010) indicated that this is currently the only policy on e-learning in South Africa, Goosen and Van der Merwe (2021) believe that the integration of e-learning into teaching has been a priority in the education sector. Although the e-learning policy addresses strategies for using ICTs and encourages schools to use ICT to enhance teaching and learning, it is silent about the role that e-learning can play during a pandemic.

Goosen and Van der Merwe (2021) continue, saying that in order for educators to be able to respond to the changing workplace requirements, they need to be equipped with the necessary skills to maximise the usefulness of e-learning in schools. Buying the ICT resources is one thing, training the teachers to be able to utilise the ICT resources also requires a lot of money. During the Covid-19 pandemic, the Minister of Education permitted teachers with underlying health conditions to work from home after the gradual reopening of schools during the lockdown (DBE, 2020). The teachers did not receive any training in online learning, they were not given any ICT resources or clear instructions on how they should be working from home. All these responsibilities were left to their schools to decide on how they should support their teachers to work from home, as a result very few of these teachers were working during their stay at home (Goosen & Van der Merwe, 2021).

It is therefore paramount for schools to increase access to ICTs for teaching and learning and provide training for teachers so they are able to implement e-learning. If teachers are not implementing e-learning and/or are not trained to deal effectively with the challenges that come with e-learning in their classes, it is unlikely that any significant improvements will be achieved (Goosen & Van der Merwe, 2021). A e-learning approach can be very useful in schools if it is implemented effectively. In order for fee-paying public schools to have ICT resources and train their teachers in their use, they need money. It is therefore crucial for SGBs to implement creative strategies to source money to acquire such resources. Research suggests that learners who attend well-resourced schools are likely to perform better by far than learners attending less well-resourced schools (Goosen & Van der Merwe, 2021).

The University of Cape Town (UCT) has introduced an online high school that is strictly limited to online lessons (UCT, 2021). The school was launched in 2021 and admitted

learners to resume in January 2022 (UCT, 2021). If a pandemic may arise, learners enrolled in that school will not be affected as they are learning from home through an e-learning system. However, researchers have highlighted the importance of contact lessons, where learners interact and socialise with their peers in schools (Bigirwa et al., 2020). There is trend of school closure during a global pandemic but it may be a mistake for schools not to continue operating in the future if other pandemics were to emerge.

2.9 INEQUALITIES EXPOSED BY THE COVID-19 PANDEMIC IN THE EDUCATION SYSTEM GLOBALLY

There are many inequalities in the education system worldwide. During the apartheid regime in South Africa, education policies were discriminatory, with historically privileged learners receiving far more funding than their disadvantaged counterparts and this had severe consequences for the quality of education for disadvantaged learners (Buys et al., 2020). These consequences are even still visible in the current state of public schools when comparing rural and urban schools. The Covid-19 pandemic has exposed many inequalities. Many learners in developing countries do not have access to the internet and other modern devices that can be used for teaching and learning. This is supported by the United Nations Educational, Scientific and Cultural Organisation (Zhu & Liu, 2020), which reports that 89% of students in sub-Saharan Africa do not have access to home computers and 82% do not have access to the internet.

A General Household Survey conducted in 2018 by Parker, Morris and Hofmeyer (2020) suggested that only 10.4% of households in South Africa have access to the internet at home; this is far worse in rural Limpopo with only 1.7%. In South Africa during the lockdown, some universities made internet data packages and laptops available to needy students to advance access to online learning for them (Aborode, 2020). In New Zealand and Australia some publishers were allowing free virtual public readings of their materials in classrooms and libraries (Mustafa, 2020).

Quality education in South Africa mostly favours those who can afford to pay school fees, allowing their children to attend well-resourced schools. Spaul (2012), cited in Parker et al., (2020) classifies two education systems that clearly define the educational inequalities in South Africa. The first education system comprises 75% of public schooling in South Africa and is dominated by the poor, characterised by underperformance, overcrowded classes and

inadequate resources. The other system comprises 25% and consists of schools that are supported with adequately resourced technology-mediated remote learning with quality teaching and learning (Parker et al., 2020). Every parent would love to have their children in the second system where parents pay for the education of their children and enjoy value for their money. During the Covid-19 lockdown their children were learning from home. In many instances such schools charge fees and are able to maintain and supplement their resources with the money that is paid by the parents.

In their study, Abu Talib et al. (2021) mention the impacts of changing to technology-based education due to the closure of schools because of the Covid-19 pandemic. They argue that the transition was not accommodative as it only favoured students from privileged communities, students who could afford to pay for all the technological equipment that was needed for implementing remote learning (Abu Talib et al., 2021). To buttress this, Knight et al., (2021) aver that the Covid-19 outbreak had a huge impact on students of colour and low-income students, and this may continue over the next decade as it will take them more time to recover from the economic impacts of the pandemic.

Bonal and González (2020) support the above researchers and argue that in Spain during the Covid-19 outbreak, learners from different backgrounds were receiving unequal instructional time. Middle class families were able to keep up the high quality of education for their children whereas children from disadvantaged backgrounds had very limited learning opportunities in terms of time and learning experiences (Bonal & González, 2020). These unequal opportunities are likely to exacerbate the already existing inequalities in academic performance and skills acquisition. This is supported by Bonal and González (2020) who assert that the Covid-19 pandemic will have a radical long-term impact on learners' competencies and increase education inequalities.

I concur with these researchers: the gap between learners from middle-class families and learners from poor backgrounds is huge. This is backed by statistics which show that learners from well-to-do families perform better than learners with poor backgrounds (Abu Talib et al., 2021). Global challenges will always expose these inequalities, and thus, fee-paying public primary schools should find ways to improve their cash flow so that they will be ready to deal with pandemics similar to Covid-19 or other challenges should they arise in the future.

In their study, Cuéllar et al. (2021) revealed that during a pandemic, independent schools seem to have a better chance of implementing successful remote learning modalities compared to public schools. This is because independent schools have better strategies for collecting school fees from parents. In South Africa, most independent schools are well resourced, especially the more expensive ones, and can afford to go the extra mile in ensuring continuity of learning (Cuéllar et al., 2021). Fee-paying public primary schools also have more resources compared to no-fee public schools. This implies that the school fees that are paid by parents play an important role in enhancing teaching and learning in schools. This is supported by Mustafa (2020) who asserts that during the Covid-19 pandemic many fee-paying public schools were struggling to operate because many parents were not paying school fees.

2.10 SOURCING AND MANAGEMENT OF SCHOOL FINANCES DURING THE PANDEMIC

Knight et al. (2021) argue that during the Covid-19 pandemic and the ensuing economic shutdown, state budgets in many countries around the world crashed, placing education funding at risk. State budgets are primarily funded by sales and tax revenues, which are very sensitive to economic fluctuations (Knight et al., 2021; Naicker et al., 2020). This implies that budgets allocated to public schools may be cut because governments did not collect sufficient taxes during the economic shutdown. In South Africa, fee-paying public schools are already getting less money from the State than their no-fee public school counterparts. Thus, if the State cuts the allocation, fee-paying public primary schools may bear the brunt if parents also pay at a chameleon pace.

In addition, section 36 of the SASA stipulates that the SGB of a public school must take all reasonable measures possible to supplement the resources given by the government in order to improve the quality of education offered by the school to all learners. Such measures may include charging school fees after consulting the parents in the annual general meeting (AGM) (s 39(1) SASA), as well as fundraising campaigns. In South Africa SGBs are given full responsibility to manage all funds allocated to the school.

State funding differs according to the poverty index of communities. Schools in the lower quintiles (no-fee schools) are allocated more money as than schools in higher quintiles with learners at a no-fee schools receiving nearly six times more than learner in fee-paying public

schools in Quintile 5 (DBE, 2020). In regard to the ability of schools to attract funding in addition to the State allocation, Mestry (2016) found that lower quintile schools battled to come up with fundraising strategies while schools in the higher quintiles find it easy to supplement their finances with school fees, donations and sponsors (Mestry, 2016). Thus, the funding system that was ostensibly created to close the gap between fee-paying and no-fee public schools by allocating higher amount of State funds to no-fee schools has seemingly not had its intended effect (Ahmed & Sayed, 2009; Matlhale & Erasmus, 2015; Naicker et al., 2020). Instead, it has caused a broadening crater between fee-paying and no-fee public schools as far as access to quality education, sufficient resources and learner performance is concerned (Ahmed & Sayed, 2009; Matlhale & Erasmus, 2015; Mestry, 2016; Naicker et al., 2020).

Allocating higher amounts of State funds to poorer schools is not unique to South Africa. In the United States of America, in every state, State funding is targeted at less wealthy schools and those serving a higher share of low-income learners (Knight et al., 2021). School districts in the United States receive more than 90% of funding from the government and other local sources on average, although the balance of State and local revenues differs significantly across states. State allocation accounts for approximately 30% of total funding in all states and a maximum of two-thirds in other states (Knight et al., 2021).

In Australia this is not the case: schools are funded by the State on the basis of need. This is applicable to both public and independent schools and is referred to as a needs-based funding arrangement (Rowe & Perry, 2020). The funds allocated to schools are based on an estimate of how much State funding is needed for each school to meet the educational needs of its learners (Rowe & Perry, 2020). It is, however, important to note that Australian public schools receive the majority of funding from the government of the states or territories in which they are located, compared to independent schools which receive the majority of funding from the federal government although the calculation is a little different (Rowe & Perry, 2020).

Education is understood to be free in public schools in Australia, which simply means that there should be no charge in complying with the minimum requirements of schooling (New South Wales (NSW) Department of Education, 2019). Similar to section 34 of SASA, Australian education policy states that schools may request parents to contribute in order to enhance their educational and sporting programmes (NSW Department of Education, 2019).

Unlike in South Africa, where the SGB takes its recommendations to the school AGM for parents to decide on the school fees, in Australia the school principal decides on the amount to be charged; however, this is done in consultation with the school community. The school fees must then be reported and disclosed in annual reports (NSW Department of Education, 2019).

In South Africa, school fees remain the main source of income for fee-paying public primary schools (Mpolokeng, 2011). Section 39 of SASA permits such schools to charge school fees so as to supplement the resources provided by the state, especially because they are allocated less State funds than no-fee public schools. SGBs in these primary schools should make it a priority to maximise the inflow of funds in order to minimise shortages of resources that may compromise quality teaching and learning, especially during a pandemic.

2.11 STRATEGIES SCHOOLS USE IN SOURCING AND MANAGING FINANCES DURING A PANDEMIC

In a study conducted by Buys et al. (2020), the authors argue that SGBs should take an entrepreneurial stance in order to supplement the funds provided by the state. Fee-paying public schools are facing serious challenges concerning school fees, including bad debts and fee exemptions (Buys et al., 2020). If the SGBs of fee-paying public primary schools do not have strategies for sourcing funds, they may find themselves struggling to finance even the simplest expenses such as water and electricity. Buys et al. (2020) continue by recommending that SGBs should be given the autonomy, based on good business practice, to engage in the management of private funding within the legal framework of education policy such as the SASA. I do not support this assertion: if schools can operate like businesses, the core business of which is teaching and learning, they may suffer if more attention is paid to profits rather than to the curriculum.

Fee-paying public primary schools are compelled to seek funding from different sources to sustain the provision of quality education as they are given less funds by the State compared to no-fee public schools. Fee-paying public primary schools can acquire funding from the parent community as well as the broader school community. This can be achieved by charging parents school fees for their children's education, initiating creative fundraising campaigns and soliciting support from private donors and sponsors (Buys et al., 2020).

Private funding of public schools may require more than just writing letters requesting parents to pay school fees and asking for donations. In Gunter's (2011) opinion schools' autonomy and strategic ability can be increased through the effective management of private funding initiatives as a point of departure. Trust and a good working relationship should exist between the school and its stakeholders. If parents are paying school fees, they should receive value for their money; when donors donate, there should be transparency as to how their money will be used by the school and, most importantly, stakeholders are interested in good learner performance (Buys et al., 2020). This can create a good working relationship which can guarantee the sustainability of the inflow of money into the school account.

The White Paper 1 on Education and Training (DBE, RSA, 1995) suggested a national framework for the governance of public school funds to accommodate the needs of all learners in order to afford a sustainable education system which gives equal access to all. The White Paper 2 on the Organisation, Governance and Funding of Schools (DBE, 1996) suggests a relationship between the state, schools and communities to partly fund education. These two education White Papers stress the need for all stakeholders to take ownership of their schools and understand that parents' primary responsibility is the education of their children (Buys et al., 2020).

SGBs need strategies to convince parents to continue paying school fees even when their children are not attending school during a pandemic. If parents can continue to pay during a lockdown, SMTs and SGBs may be able to create alternative ways for learners to continue learning from home. Parents should be aware of the need to pay school fees during a pandemic and schools should have strategies in place to keep teaching and learning going even when learners are not attending school. This is supported by Mestry (2020) who argues that if school fees can be effectively and efficiently managed by SGBs, schools will be able to employ additional staff over and above the post-provisioning norms, to have smaller class sizes and to procure advanced ICT necessities for remote learning when learners are not going to school.

2.12 LEGAL FRAMEWORKS FOR THE PAYMENT OF SCHOOL FEES IN PUBLIC SCHOOLS

Policies are essential in giving guidance and serving as a point of reference for implementers, ensuring that things are done according to the law. In the education sector, two policies refer to school fees and shape the implementation of such fees in schools: the SASA and the

National Norms and Standards for School Funding (NNSSF), 1998. The Mpumalanga Department of Education (MDoE) also has a policy called the Financial Directives for Schools (FDS) published in 2019 that guides schools on managing their finances. These policies complement each other. Section 34(1) of SASA states that the State must fund schools from public revenue on an equitable basis to realise the right of learners to education, as well as redress the inequalities of the past in the education sector. The NNSSF, supporting section 34(1) of the SASA, provides guidance on how the funds should be distributed to schools. Directed by this, Quintile 1 to 3 schools are given more than Quintile 4 and 5 schools (NNSSF, 1998).

Section 36 of SASA permits the SGBs of public schools to take reasonable measures to supplement the resources provided by the State in order to ensure that learners receive the best quality education possible. This is the clause that fee-paying public primary schools implement to supplement their resources; it is implemented by charging school fees, requesting donations and initiating fundraising campaigns. Other policies that play an important role in shaping the way things are done in schools include the Personnel Administrative Measures (PAM) which detail the duties of all educators and support staff. Such policies are useful in giving direction on how schools should operate, however, they are silent on the management of finances during a pandemic when learners are not physically attending school.

The Covid-19 pandemic took many people by surprise and shook the financial status of institutions including fee-paying public schools. Accordingly, a gap in the available policies is identified as they are silent on how schools should manage their finances during a pandemic. There were pandemics in the past that interrupted the operation of schools, just like the Covid-19 pandemic, and there may be other pandemics in the future that may force schools to shut their doors. The challenges that fee-paying public primary schools have experienced during Covid-19 should be a wake-up call for SGBs and education authorities to take reasonable measures to continue sourcing money even when the doors of schools are temporarily closed. This will ensure that schools are able to continue paying their bills and that learners are learning. Policymakers should also make sure that the education policies say something about how schools should manage their finances during a pandemic.

2.13 SUMMARY

The literature reviewed has revealed that closing schools has been a trend during various pandemics. It is unreasonable for education authorities not to have strategies in place to ensure that teaching and learning continue even when pandemics for schools to close, especially in view of the improved ICT equipment that is available in the Fourth Industrial Revolution. The State may not have the means to provide all schools with ICTs, but fee-paying public schools are at an advantage as they may acquire such technologies, as they are permitted section 36 of the South African Schools Act, 84 of 1996 to take reasonable measures to supplement the resources provided by the State.

In this chapter I charted some of the world pandemics that have led to the closure of schools in the past, and how this has affected both developed and developing countries around the world. I also discussed the inequalities between learners in fee-paying public schools and those in no-fee public schools, as well as the challenges that fee-paying public schools experience when sourcing school fees from parents during a pandemic. This chapter also provided detailed information about financial management in schools, and how principals and SGBs become involved in financial mismanagement. The literature studied revealed that previous research on financial management in fee-paying public schools has left a gap regarding the management of finances during a pandemic. My analysis of the literature also revealed that although there were pandemics in the past, there is little or no literature on how schools can manage their finances during a pandemic, as well as what plans and strategies may be used in the future should other pandemics arise.

In the next chapter I discuss the research design that I used to explore how SGBs in fee-paying public primary schools in Ehlanzeni district managed their finances during the pandemic. I further explain the selection criteria for participants, the data collection methods applied and how the data were analysed.

CHAPTER 3

RESEARCH DESIGN AND METHOD

3. INTRODUCTION

This chapter provides an extensive explanation of the research plan that I used to answer the research questions. I begin by briefly explaining the paradigmatic perspective from which I conceptualised this study, followed by the rationale for the research approach and design chosen. My research design was guided and structured around the main research question that was addressed in this study: “**How did SGBs in fee-paying public primary schools in the Ehlanzeni district manage their finances during the Covid-19 pandemic?**” The research question automatically suggested a multiple case study approach for the design of the study, with school SGBs sharing their experiences of managing school finances during the pandemic.

I further elaborate on the sampling strategies, the criteria I used to select participants, as well as the strategies I employed to collect data. I then outline the approaches I used to analyse the collected data. Lastly, I discuss the measures that were put in place to ensure that the research findings were credible and trustworthy. In conclusion, the ethical considerations that I applied to guarantee informed consent, voluntary participation by participants and the protection of participants in the study are also discussed.

3.1 PARADIGMATIC PERSPECTIVE

A paradigm, as defined by Johnson and Christensen (2012) and Denzin and Lincoln (2011), is a way of thinking or a general perspective that reflects the fundamental beliefs, assumptions, concepts, practices and values held by a community of researchers. As such, paradigms play an important role in guiding the selection of a research approach, for example how research should be conducted based on their distinctive ontology, epistemology and methodology (Denzin & Lincoln, 2011; Tashakkori & Teddlie, 2010). Ontology, as defined by Denzin and Lincoln (2011), is the nature of truth and reality, whereas epistemology is the theory of knowledge and its justification. Sefotho (2015) is of the view that researchers should determine the research paradigm in the early stages of their research studies in order to give the study an “illuminated direction”.

This study is founded on an interpretivist paradigm. This paradigm allowed me to work very closely with the participants which enabled me to gain understanding of how they managed their finances during the hard lockdown occasioned by the Covid-19 pandemic (Nieuwenhuis, 2016). The aim of an interpretivist paradigm is that it offers a viewpoint on a situation, analysing it in order to give insight into the way in which a certain group of people understand their situation or the phenomena they encounter (Maree, 2016).

The interpretivist approach provided me with clear guidelines to analyse the experiences of SGBs when managing their finances during the pandemic. Multiple realities ensure the reliability and trustworthiness of a study; thus, I worked within an interpretivist paradigm which presumes that social reality is not objectively determined but is, rather, socially made by human experiences and social context. Denzin and Lincoln (2011) are of the view that the relative nature of reality designates that the epistemology of the interpretive paradigm is subjective since knowledge is based on the researcher's beliefs, opinions and experiences. An interpretivist paradigm was particularly important in the investigation of SGBs' concepts specific to managing finances in fee-paying public primary schools.

3.2 RESEARCH APPROACH

The primary purpose of this study was to investigate the management of funds in fee-paying public primary schools in the Ehlanzeni district during the Covid-19 pandemic. In this study, a research approach is defined as the general framework that directed how I conducted features of this study and its theoretical orientation (Creswell, 2014). The paradigmatic perspective from which this study was conceptualised, pragmatism, serves as a philosophical stance for a qualitative research approach (Tashakkori & Teddlie, 2010). Thus, this study was conducted using a qualitative research approach. As defined by Creswell (2014), qualitative research is an inquiry process for determining and making sense of the meaning that people attribute to a social or human challenge or phenomenon.

Literature shows that many studies have been conducted applying a qualitative research approach (Ary et al., 2006; Aydin & Boz, 2013). In essence, a qualitative research approach endeavours to understand real-world behaviour as it happens naturally from the point of view of the participants in their own settings, without manipulating it (Aydin & Boz, 2013). Qualitative research is known for its representation of the opinions and views of participants, exploring the contextual conditions under which they reside with the aim of providing insights that may explain human social behaviour (Aydin & Boz, 2013).

Lichtman (2017) avers that a qualitative research approach seeks to “describe, understand and interpret human interaction, phenomenon or human discourse”. Human phenomenon refers to the survived experiences of the participants, while human interaction on the other hand refers to the way in which people interact with each other, especially looking at their culture. In my study, the two concepts “human phenomenon” and “human interaction” as explained here were intertwined. Accordingly, participants explained their experiences of managing school finances during the Covid-19 pandemic.

The main aim of the study was to devise strategies that can be employed by SGBs to interact and be able to source funds during a pandemic. Even when learners are not physically attending school, interaction between learners and teachers should take place. The study applied a qualitative research approach in order to investigate and understand the meanings the participants attributed to human and social challenges (Creswell, 2014). This approach enabled me to enter research sites with the aim of understanding, describing and explaining social phenomena from inside to analyse the lived experiences of the participants (Flick, 2018). The qualitative approach enabled me to access detailed descriptions and understandings of the experiences of participants concerning the management of fees in fee-paying public primary schools during the pandemic.

It is also worth noting that when using a qualitative research approach, there are limitations. The limitations I experienced with this approach is that it was time consuming and I was the primary instrument for data collection and analysis (Flick, 2018). There was also the possibility of researcher prejudice when using this approach for data collection, analysis and interpretation. To address these limitations, I worked with a small sample size because qualitative research is interested in rich saturated data and not the number of participants (Cohen et al., 2011). To guarantee credibility in this study and also avoid subjectivity and bias, I used a reflective journal and memoranda during the data collection phase, and a tighter data analysis phase was utilised to record and reflect on the information collected (Cohen et al., 2002).

3.3 RESEARCH DESIGN

Creswell (2014) defines research design as “the type of inquiry in qualitative, quantitative and mixed method approaches that gives an exact direction for procedures in a research design”. According to Maree et al. (2016), a research design is the method that moves from the fundamental philosophical assumption to specifying the selection of participants, data

collection techniques used and the data analysis to be conducted. Research designs intend to set up the research in such a way that exact answers to research questions may be provided (McMillan & Schumacher, 2010). Research designs are also meant to guide the researcher's decisions about elements of the research such as the approach that will be applied, and the methods used for data collection and data analysis (McMillan & Schumacher, 2010).

3.3.1 Multiple case study research design

A case study research design is important because it focuses on a single unit of analysis or bounded system (Aydin & Boz, 2013) in order to reach a holistic understanding and description of the entity (Ary et al., 2006). Maree (2012) defines a case study as a systematic inquiry, an event which aims to explain and describe a phenomenon of interest. A case could constitute an individual, a community, a group, an event, an instance, a town or city (Kumar, 2019). When a study involves more than one single case, a multiple case study is the most suitable research design (Gustafsson, 2017). In this study I collected data with the aim of obtaining answers to the following research question: "How did SGBs in fee-paying public primary schools in Ehlanzeni district manage their finances during the Covid-19 pandemic?" To answer this research question, the study used a multiple case study research design (McMillan & Schumacher, 2010) consisting of five independent cases where each unit of analysis comprised the principal, the SGB chairperson, the treasurer and the finance officer.

The term 'multiple case study' is often used interchangeably with the terms 'multisite case study', 'collective case study' and 'comparative case study', referring to case studies that are used to investigate the same or common phenomena in more than one realistic setting. In the current study, for example, data were collected in five different fee-paying public primary schools (Hamilton & Corbett-Whittier, 2014). Multiple case studies are used to investigate and understand events from different angles (Hamilton & Corbett-Whittier, 2014b); in this study a multisite case study was used to assist me to understand the management of school fees in fee-paying public primary schools during the pandemic.

Using a multiple case study design, the researcher studies multiple cases in order to understand the similarities and differences between them (Baxter & Jack, 2008). A multiple case study was suitable for this study because five fee-paying public primary schools were sampled and thus data were collected from five different research sites. Multiple case studies can be useful for arguing contrasting or similar results in a study. Accordingly, it became very easy to clarify whether the findings were valuable or not (Gustafsson, 2017). The

multiple case design also follows the practices of pragmatists where multiple strategies are utilised to collect data and analyse them (Johnson & Christensen, 2012). The complex nature of financial management in schools demands that concepts be investigated using a variety of strategies and instruments (Baxter & Lederman, 1999); hence, a multiple case study research design was necessary in this regard.

The multiple case study assisted me to illuminate the experiences of participants in more than one settings, thereby providing a wider understanding of how fee-paying public primary schools managed their finances during the Covid-19 pandemic. This design further allowed me to elicit common findings from the various research sites, resulting in a richer and deeper understanding of how school fees were managed by fee-paying public primary schools during the pandemic (Mills et al., 2010). Even though a multiple case study was employed in this study, the research design was the same in all the different settings, meaning that the collection and analysis of data was done using the same research questions.

In this study, selected members of the SGBs (principal, chairperson, treasurer, finance officer) of fee-paying public primary schools were interviewed who explained how their respective schools managed their finances during the Covid-19 pandemic. Multiple case studies aim to obtain a deeper understanding of a phenomenon. As the researcher I was interested in knowing the challenges that schools experienced, the strategies that could be employed in future to make parents pay during a pandemic, and SGBs' understanding and compliance with the policy framework relating to the management of finances in schools.

The advantages of multiple case studies include that they obtain more convincing findings when the suggestions are more intensely grounded in empirical evidence (Gustafsson, 2017). Multiple case studies further allow a wider range for exploring research questions and developing theory (Gustafsson, 2017). However, there are limitations to this design. Multiple case studies can be expensive and time-consuming: I generated huge quantities of data which were difficult to analyse. As the researcher, I was very aware of the limitations of this design. Accordingly, I prevented, as far as possible, any challenges from negatively affecting the quality of the study; for example, I eliminated biased views and I continuously monitoring all interpretations in order to give trustworthy findings.

3.4 RESEARCH METHODS

Creswell (2014) defines research methods as the techniques and procedures that are used by researchers to collect data and analyse them. In this study the research methods were informed by the purpose of my research, which was to investigate the way the school governing bodies (SGBs) in fee-paying public primary schools in the Ehlanzeni district managed their finances during the Covid-19 pandemic. This directed the way I chose my research population, sample, data collection method and analysis (Creswell, 2014; Maree, 2016). In the following sections, I discuss each research method in detail and how they were applied in this study.

3.4.1 Sampling

In qualitative research, sampling refers to the process of selecting or choosing suitable people who are most likely to give insight and understanding concerning the research question, which in the case of the current study is, “How did fee-paying public primary schools in Ehlanzeni District manage their finances during the pandemic” (Marshall, 1996). I used a purposive sampling technique, non-probability purposive sampling, in this study. In purposive sampling, the participants are chosen based on their ability to help answer the research questions and understand the problem (Creswell, 2014). I felt that a small number of participants would be adequate to explain the phenomenon of managing school finances in fee-paying public primary schools (Patton, 2002).

Purposive sampling afforded me an opportunity to hand-pick any fee-paying public primary school and its stakeholders because they had experience and knowledge in managing the school finances during the Covid-19 pandemic (Cohen et al., 2002). I therefore applied purposive sampling to select fee-paying public primary schools as well as participants with the purpose of answering the research question of this study, which is, “How did SGBs in fee-paying public primary school schools in the Ehlanzeni District manage their finances during the pandemic?”.

Noting all the advantages of using the purposive sampling technique, there is, nevertheless, a limitation: the sample selected using this technique is not representative of the larger population of all fee-paying public primary schools (Cohen et al., 2002). This means that the findings obtained from the selected fee-paying public primary schools and participants may not be generalised because the participants were speaking for themselves and citing cases that unfolded in their schools only. This was deemed satisfactory, however, since the focus

of this study was only on the acquisition of in-depth data from the sample and generalisability was not a concern (Cohen et al., 2002).

3.4.1.1 *Research sites*

In South Africa, approximately 40% of all public schools are fee-paying schools, which means that almost all the schools in this category qualified to take part in my study although it was impossible to include all of them (DoE, RSA, 2006). This research study focused on the management of fees in fee-paying public primary schools in five intentionally selected schools in the Ehlanzeni district of Mpumalanga province. I deliberately selected five fee-paying public primary schools in Ehlanzeni district simply because any of these fee-paying public primary schools could answer the question on how they managed their finances during the Covid-19 pandemic (Maree, 2016, Marshall, 1996).

Moreover, the selected schools were willing to participate and give rich data about their experiences in managing school finances during the pandemic (Etikan et al., 2016). Finally, since this study followed a qualitative approach, I was not concerned about the number of schools or where they are located but instead the attaining of in-depth data and the saturation of data. Therefore, any fee-paying public primary school was eligible for inclusion (Roulson & Choi, 2018). When selecting the schools, I further applied a convenience sampling strategy, selecting schools that are closer to my place of residence and easily accessible.

3.4.1.2 *The participants*

Participants who had experience and/or knowledge of the activities and/or operations in the management of school fees in fee-paying public primary schools were required in this study (Cohen et al., 2002). Therefore, the SGBs and principals were selected as the persons who had experience in the management of fees in fee-paying public primary schools, as mandated by SASA section 21(1) which states that (c) the SGB must “purchase textbooks, educational materials or equipment for the school”; and (d) pay for services to the school”. Section 36 of SASA further mandates SGBs to find ways to supplement the allocated school resources. Such ways may include charging school fees and other fundraising campaigns.

As such, SGBs and principals were able to answer the research question: “How did SGBs in fee-paying public primary school schools in the Ehlanzeni district manage their finances during the Covid-19 pandemic”. SASA section 8 also entrusts SGBs and principals with the duty of adopting school policies, including a school finance policy. However, such school

policies must be in line with SASA and other departmental policies (RSA, 1996). The participants selected for this study were members of the SGB, including the principal, the chairperson, the treasurer and the finance officer.

All the participants in this study were selected because they serve on the school finance committee (FINCOM), which is the arm of the SGB that deals with finances and reports to the entire SGB (FDS, 2019). They were selected because they are directly involved in the management of school finances as mandated by SASA. The total sample comprised twenty participants (five principals, five SGB chairpersons, five SGB treasurers and five finance officers) from the five selected fee-paying public primary schools.

The SGB chairpersons of the sampled schools were selected to participate in the study because they form part of the school governance structure (RSA, 1996). Accordingly, they were in a position to share their experiences on how the school fees were managed during the pandemic.

The principals, on the other hand, were the main participants in this study because as managers they are accountable for everything that is happening in the school. As an ex-officio member of the SGB, the principal serves as a departmental representative. In the SGB principals are the resource persons; they give advice and ensure that all decisions are in line with departmental policies (RSA, 1996). No money goes out of the school account without the knowledge of the principal, therefore they were in a good position to answer questions in this study.

The finance officers are responsible for initiating payments on instruction by the finance committee through the principals, keeping the petty cash, bookkeeping and ensuring that the school finances are accounted for (RSA, 1996; FDS, 2019). They were selected to take part in this study because they are directly involved in the management of fees in the schools and they were in a good position to answer questions about the management of fees (Cohen et al., 2002). Lastly, the SGB treasurers serve as the chairpersons of the finance committees. They are the ones who report on school finances to parents, communicate to parents about paying fees, start fundraising campaigns, initiate payments and ensure that school finances are not misused. SGB treasurers are authorised by the SGBs to lead the FINCOM, they also authorise payments made and give reports to the SGB (SASA, 1996; FDS, 2019).

3.4.1.3 *Data collection*

According to Creswell (2014), in qualitative research the researcher is required to ask general and detailed questions that will trigger the participants to provide their opinions free from the researcher's point of view. Flick (2018) adds that qualitative research refers to the selection and production of verbal and/or non-verbal material with the aim of understanding and analysing the subjective experiences of the participants. In this study, I asked the participants questions about their experiences in managing fees during the Covid-19 pandemic. I made use of directive means to understand how the participants were thinking and feeling and what they had done to manage the school fees effectively and efficiently during the pandemic. Mostly, the participants used words to express their experiences and challenges when managing the finances during the pandemic (Rose & Firmin, 2013. McMillan and Schumacher (2010) aver that many studies utilise several data collection techniques but they usually choose one as their main method. In this study, the primary data collection method was the semi-structured interviews.

McMillan and Schumacher (2010) continue, saying that making use of more than one data collection strategy yields different insights into the phenomenon and maximises the credibility of the findings. As such, in order to increase the credibility of the results in this study I utilised two data collection techniques, namely semi-structured interviews and document analysis. These two data collection techniques also enabled me to fully understand my chosen topic, create a pleasant relationship with the participants and answer my research questions (Cohen et al., 2002).

3.4.1.3.1 *Semi-structured interviews*

Semi-structured interviews were used to collect data in this research. This a process that involves a one-on-one question-and-answer session with open-ended questions which I utilised to elicit in-depth information to answer my research questions (Roulson & Choi, 2018). To buttress this assertion, Halcomb and Davidson (2006) aver that in qualitative research, interviews are more appropriate because they facilitate constructive dialogues between the researcher and the participants. In this study, data were collected through face-to-face, in-depth, semi-structured interviews with selected SGB members to understand the experiences, challenges and strategies that they used when managing their finances during the Covid-19 pandemic.

According to Creswell (2014), interviews are suitable because they allow the researcher to have control over the line of questioning; participants can be observed directly and can give historic information. As such, this approach was the most suitable because I needed to present the most accurate descriptive information from the collected data. During the interviews, in-depth probing was used in order to get a clear understanding of how SGBs in fee-paying public primary schools in Ehlanzeni district managed the school finances during the pandemic. Lichtman (2017) argues that semi-structured interviews are dynamic because, since they do not follow a predetermined script, participants have the freedom to narrate their experiences of how they managed the school finances during the pandemic. This data collection technique also enabled me to enter the social world of the participants; this led to the participants shedding light on their social interactions, sharing how they managed their finances during the pandemic, the challenges they face when sourcing school fees as well as the impact of such challenges on the operation of the school (Lichtman, 2017).

The semi-structured interviews enabled me to understand and have an insight on the following:

- Whether SGBs in the fee-paying public primary schools understand their role in sourcing and managing school finances
- The financial impact that the fee-paying public primary schools experienced during the Covid-19 pandemic
- The strategies that the fee-paying public primary schools used to source and manage finances during the pandemic
- The challenges that the fee-paying public primary schools experienced when sourcing and managing funds during the pandemic
- The manner in which the fee-paying public primary schools dealt with the challenges that they faced when sourcing funds during the pandemic
- Strategies that maybe employed in future to better manage school finances during a pandemic

Conducting the interviews required me to be thoroughly prepared so that I did not waste my time and that of the participants. I drew up an interview schedule in advance, which comprised a well-organised set of questions that guided the interviews rather than dictating them (Roulson & Choi, 2018). I also made the interview schedule available to the participants in advance; this was necessary to afford the participants an opportunity to

prepare answers that benefited this study with rich and in-depth results (Cohen et al., 2002). In the beginning of each interview, I started by establishing a rapport with the participants. This is a way of developing trust and creating a safe and comfortable environment so that the participants are at ease when responding to the questions (Roulson & Choi, 2018). For example, I asked the participants about their favourite sports and discussed the weather and the well-being of their families to put them at ease before asking the real questions in the interview schedule.

During the interview process, I was very calm, I listened attentively and compassionately, and I assured the participants of the anonymity and confidentiality of the interviews. This was very important because if the participants felt that the interviews were not confidential and anonymous, they might have been reluctant to share their views or might have withdrawn from the process altogether (Cohen et al., 2002). As such, I believe that I obtained sincere, accurate, rich and saturated data which would have been impossible to obtain if I had not created a safe and comfortable environment for the participants (Cohen et al., 2002; Smith & Osborn, 2004).

It is also worth noting that there were limitations which I expected and which I encountered as I was busy with the interviews. Some participants gave very short answers without elaborating in sufficient depth (Roulson & Choi, 2018). I dealt with this challenge by probing during the interviews and by member checking after I had transcribed the interviews to confirm if my interpretations were in line with the answers that the participants had provided (Cohen et al., 2002; Maree, 2016; Roulson & Choi, 2018).

During the interviews, all the proceedings were audio recorded. According to Rose and Firmin (2013) recording interviews is the best known and most effective method for capturing words and experiences in a qualitative study. This enabled me to be calm during the process as I was not rushing and all over the place trying to capture what the participants were saying. As a result, I was able to collect in-depth data on what was being said by the participants while ensuring the integrity of data through the recording (Rose & Firmin, 2013). Audio recording the interviews enabled me to listen to them when convenient. I was also able to pause and replay many to gain a clear understanding of what the participants were saying (Creswell, 2014). Interviews cannot be recorded without the participants' consent (Cohen et al., 2002; Maree, 2016) prior to the interviews. Accordingly, I obtained permission from the participants to audio record the interviews at the beginning of the

interviews. After the interviews, in the comfort of my home, I listened to the recordings and transcribed them word for word. I therefore used the transcripts to analyse the data (Creswell, 2014; Roulson & Choi, 2018).

3.4.1.3.2 Document analysis

Creswell (2014) defines document analysis as a powerful method that can assist a researcher to have a clear understanding of the phenomenon that is under investigation. A document, as defined by McMillan and Schumacher (2010), is a record of past events that is written down or printed, and may include letters, policies, gazettes, minutes of meeting, reports and other documents. When using documents as a data collection technique, the researcher focuses on written or printed communication that gives information on the phenomenon that is being investigated. In this study I conducted an analysis of the documents that were relevant to my research. The aim of conducting document analysis was to corroborate the data obtained during the semi-structured interviews (Babbie, 2015). The document analysis process allowed me to uncover themes significant for this study and it also assisted in finding evidence to compensate for any weaknesses in the interviews (De Vos, Delport, Fouche & Strydom 2011).

In this study, individual school finance policies, the Mpumalanga Financial Directives for Schools, the National Norms and Standards for School Funding (NNSSF) and the South African Schools Act 84 of 1996 (SASA) were analysed to gain information on how fee-paying public primary schools should manage their finances. Exploring these documents provided me with background information on fee-paying and no-fee public schools and also on how school finances should be managed by SGBs. Document analysis (in this case content analysis) was used as a method for data collection because of its potential to uncover valuable information that may have been left out by the participants during the interviews (Maree, 2016). In this study, the document analysis was very helpful, not only as a tool for collecting data but also in the triangulation process conducted in the study (Nieuwenhuis, 2016).

3.4.2 Data analysis

Data analysis in this study refers to the process of categorising, coding and interpreting the data collected in order to provide answers in the field that is being investigated and be able to answer the research questions (McMillan & Schumacher, 2010). Put differently, it is a means of dismantling and examining paragraphs, sentences and words to understand them,

and interpret and theorise that information by organising, reducing and describing them (Smith, 2002). In qualitative research, data analysis also means classifying things, animals, persons and events according to the properties that that describe them (Miles & Huberman, 1994). In this study, the process of data analysis assisted in clarifying how the participants were making sense of the research topic by analysing their knowledge, insights, attitude, understanding, feelings and experiences in managing school finances during the Covid-19 pandemic.

In this research, data analysis was a continuous and iterative process. This means that the data collection, processing, analysing and reporting are intertwined rather than several sequential steps (Nieuwenhuis, 2016). Accordingly, I consolidated what I heard and observed according to similar themes or patterns, phrases and words that would help in making sense of and interpreting what was emerging. The intention was to interpret and make sense of what was in the data (Nieuwenhuis, 2016). When analysing the data, I used content analysis. Content analysis, as explained by Maree (2016), is an inductive and iterative technique for identifying similarities and differences that would corroborate or contract my theory. This technique was useful because it assisted me to understand and interpret raw data from different perspectives (Maree, 2016).

In order to summarise the large quantities of data from the transcribed interviews into a final report I needed a strategy for organising and keeping track of the text (Cohen et al., 2002). I divided different sets and marked bits of data according to their defining characteristics. I further used files and folders to categorise data that were similar to each other (Maree et al., 2016). This enabled me to retrieve, examine and check the bigger context within which the data occurred. I then allocated preliminary coding by generating numerous category codes and then labelling related data. Nieuwenhuis (2016) define coding as the practice of processing and labelling segments of data with special, identifying names, symbols or descriptive words.

This means that in the transcripts, every time I found a meaningful segment, I assigned a label or code to identify that segment (Maree et al., 2016). After coding the transcribed data, I combined related codes to form themes and allocated a tag to each theme and to each category. I made use of coding and categorising to confirm whether I had included all the vital insights that appeared from the data (Nieuwenhuis, 2016). Lastly, when there was order and structure in the categories, I looked for similarities in meaning among the groupings. I

was then able to construct a number of themes which allowed me to structure and present my findings (Nieuwenhuis, 2016).

3.4.3 Trustworthiness (validity)

Creswell (2014) defines trustworthiness in qualitative research as the identification and presentation of strategies put in place to guarantee and confirm the accuracy of the interview findings. This is supported by McMillan and Schumacher (2010) who assert that the researcher's interpretation must match or give the same meaning as what the participants have said in the interviews. The two different methods of data collection used, namely semi-structured interviews and document analysis, enhanced the trustworthiness of the study (Creswell, 2014).

To buttress this, Kumar (2019) states that trustworthiness occurs when the researcher can provide findings that are convincing and worth the attention of the audience. In this qualitative study, various strategies were employed to guarantee its trustworthiness and reliability, including, but not limited to, triangulation, the use of thick and rich descriptions, self-reflection and member checking, which I discuss below (Creswell, 2014).

3.4.3.1 *Triangulation*

Triangulation in this study, as defined by Creswell (2014), refers to the efforts of collecting and analysing data using multiple sources to ensure and verify the truthfulness of findings. In this study, interviews with multiple participants in various schools, observations and analysing education legislative frameworks, including individual school finance policies, were some of the multiple strategies applied to triangulate the findings (Creswell, 2014). This is supported by Nieuwenhuis (2016) who asserts that triangulation is vital in guaranteeing reliability and validity because it assists in verifying data from different sources. It also ensures that the weaknesses of one method is supported by the strengths of others (Nieuwenhuis, 2016).

In this study, all the methods used to collect data and/or data sources were triangulated to guarantee their trustworthiness. I observed the schools that were participating in this study to see if there was evidence to substantiate the claims made by the participants during the interviews (Maree, 2016). Some schools made headlines during the Covid-19 pandemic, I checked websites, brochures, billboards, bulletins and other sources that could shed light on the extent to which the responses of participants during the interviews appropriately reflected

the reality of how the schools managed their finances during the pandemic (McMillan & Schumacher, 2010).

The data obtained from the participants in each school about how they managed the school finances during the Covid-19 pandemic was triangulated with the data obtained from interviews in other schools to identify evolving tendencies, the challenges they experienced and the strategies they employed to source funds during the pandemic. Making use of multiple sources for collecting and analysing data enhances the trustworthiness and validity of a study (Merriam, 1998). The stronger the sources are in supporting one another, the better the chances that the data presented are accurate and trustworthy. Literature reveals that participants in some cases deliberately or inadvertently provide misleading information (Rose & Firmin, 2013). However, I am confident that this study is trustworthy because the data from the participants' interviews was consistent with what I observed from other sources.

3.4.3.2 *Member checking*

In this study, member checking was the process where I was asking the participants to certify the accuracy of the accounts related to them (McMillan & Schumacher, 2010). It involved checking with the participants to confirm the accuracy of the findings (Rose & Firmin, 2013). In this study, member checking was conducted after the interviews were transcribed: I returned to the participants to check with them whether my understanding and interpretation of their responses were consistent with what they had said (Cohen et al., 2002; Creswell, 2014; Lichtman, 2017). I requested the participants to peruse their respective transcribed interview before the data were analysed. Participants were also requested to report any misinterpretations and give further clarity if they were not entirely satisfied with the transcriptions (Hamilton & Corbett-Whittier, 2014; Maree, 2016; McMillan & Schumacher, 2010). The reason for conducting member checking was to enable me to illuminate the results or provide reasons to analyse the results from multiple perspectives (Rose & Firmin, 2013). The participants made inputs to the transcriptions and indicated data that they did not want to be published (Patton, 2002).

3.4.3.3 *Peer-reviewing*

The process of peer reviewing assisted me in improving the quality of the inquiry findings in this study. Peer reviewing, as explained by Creswell (2014:48), is a method for ensuring the credibility of this study as it provided me with an opportunity to “test my growing

insights and to expose myself to searching questions” from, for example, colleagues, professional peers and academics in the same field. On regular basis, during the research I was consulting fellow students to review my work, prior data collection requested fellow students to review my interview schedule and share their inputs. The process was used post the data collection and during the data analysis phase. The guidance from and consulting with my supervisor and co-supervisor also contributed to the legitimacy and credibility of the data.

3.5 ETHICAL CONSIDERATIONS

The significance of addressing ethical considerations in qualitative research has been discussed by many authors and academics (Cohen et al., 2002; Creswell, 2014; Rose & Firmin, 2013; Maree, 2016; McMillan & Schumacher, 2010). In this study, I was mandated to respect the rights of participants by obtaining informed consent from them and ensuring that their safety was prioritised. For this reason, all the guidelines and regulations of research ethics were followed. Consequently, I applied for and received ethical clearance from the University of Pretoria and the Mpumalanga Department of Education prior to the data collection phase.

I had to include the following components in my application to comply with the ethical obligations:

3.5.1 Voluntary participation

After permission was granted by the Mpumalanga Department of Education (MDoE), I visited the schools to meet with the participants. The purpose was to give the details of the research to the participants, answer questions they may have and make them aware that participation in the study was not mandatory but completely voluntary (Creswell, 2014; Maree et al., 2016). I further explained to them that even if they agreed to participate, they could at any time during the process withdraw their participation if they wished to with no consequences (Creswell, 2014; Maree et al., 2016). I also gave them formal letters inviting them to take part in the study. These letters clearly stated that the participants were participating willingly and voluntarily.

3.5.2 Informed consent

Informed consent in this study, as explained by Cohen and Manion (2009), refers to permission granted by authorities and/or participants to the researcher agreeing that their

institutions or they themselves were willing to participate in the proceedings of the research. However, informed consent does not bind participants to continue participating if they feel uncomfortable about it (Creswell, 2014). I wrote letters to the SGB chairpersons and principals of the five schools that were part of this study, requesting permission for their schools and the selected members of staff to participate in this study. Consent letters were also sent to the parties of interest in which the research aims and procedures were explained in detail (Creswell, 2014). Participants were requested to read the letters, ask for clarity if there was anything they did not understand and then sign if they agreed to participate in the study (Creswell, 2014; Maree et al., 2016).

3.5.3 Privacy, anonymity and confidentiality

All information, including the interview recordings, transcripts and notes, were kept private and confidential, and the results were presented anonymously with the purpose of protecting the identity of participants (Leedy & Ormrod, 2010). I used pseudonyms when reporting the findings gleaned from the participants, and the data collected from participants were stored in my personal computer which is used strictly for academic purposes only (Yin, 2014). Access to the collected data was made available to my supervisor for academic reasons and the participants for verification and validation during the member checking stage (Maree, 2016). The identities of the participants were kept anonymous throughout the study (Creswell, 2014; Maree, 2012). Codes were used in replacement of participants' names, for example, the principal of school one, was referred to as P1, the chairperson, C1, the treasurer T1 and the finance officer, FO1. In school two the same codes were used and the number changed to 2, in school three the number was changed to 3, the same with school four and school five.

3.6 LIMITATIONS OF THE STUDY

The data presented in this study was obtained from participants who were accessible and willing to take part in this study. This implies that the findings obtained from the study cannot be generalised to the whole education fraternity because they only represent the experiences of a small sample of SGBs in five fee-paying public primary schools in Ehlanzeni district (McMillan & Schumacher, 2010). The study was conducted on a small scale over a short period of time in a limited environment (McMillan & Schumacher, 2010). However, during the Covid-19 pandemic, it was reported on many media platforms that schools were experiencing challenges in managing their finances. The Minister of Education,

live on national television, was recorded requesting parents to continue paying school fees during the pandemic (RSA, 2020). This is evidence that many fee-paying public primary schools took the brunt of the Covid-19 pandemic, and that many schools did not have strategies in place to source funds during the pandemic. Furthermore, the focus of this research was only on the acquisition of in-depth data from the sample, and generalisation was not really a concern (Cohen et al., 2002).

3.7 POSSIBLE CONTRIBUTION OF THE STUDY

In many countries around the world, pandemics seem to catch them unprepared leading to disruptions in the functioning of the economic, social services and education sectors, among others. Literature reveals a trend of total shut down of schools during a pandemic in an attempt to minimise its spread (Beach et al., 2020; Chang, 1996; Mhlanga & Moloi, 2020; Owusu & Frimpong-Manso, 2020; Powers & Azzi-Huck, 2016). Despite the experiences of previous pandemics, schools in many countries around the world do not have the means and strategies to operate during a total shut down. South Africa is no exception; the DBE does not have any documentation on sourcing and managing finances during a pandemic. This study therefore may alert the authorities to the need to assist schools by giving a legislative framework or guidance in managing their finances during a pandemic.

The different experiences of SGBs may be a clear reflection of the challenges that fee-paying public primary schools are facing, improved strategies of sourcing school fees from parents as well as the need to improve ICTs and implement remote learning. In South Africa, a high number of learner pregnancies, increased statistics on child abuse and drug abuse, as well as increased learner dropout was reported after the lockdown (DBE, 2021). If the authorities in the education fraternity were to have a plan to keep teaching and learning going during a pandemic, the statistics mentioned above may be minimised. Parents would enjoy value for their money seeing their children learning during a lockdown, and this might motivate them to continue paying school fees without defaulting. In addition, school finances would remain stable and schools would have the means to improve their LTSM, pay salaries and pay for other necessities

3.8 CHAPTER SUMMARY

Chapter 3 served as an orientation to and summary of the research design and methodology that I employed to gain insights into the way fee-paying public primary schools managed their finances during the Covid-19 pandemic. My research design, as detailed in the chapter,

necessitated the use of a qualitative case study approach as it permitted the participants to share their experiences in their own words and in their own setting (Creswell, 2014). Discussing personal experiences can reveal crucial information that I as the researcher might not have obtained from the participants if I had used another research approach (McMillan & Schumacher, 2010). In this chapter, I discussed the sampling and data collection instruments that I employed in the study, as well as the rationale behind the choices I made. The chapter also described the strategies applied to improve the trustworthiness and credibility of the study as well as the ethical principles that were followed. I concluded the chapter by presenting the limitations of the research and the possible contribution of the study to the education fraternity.

The next chapter presents the data analysis and data interpretation pertaining to SGBs' management of school finances during the pandemic.

CHAPTER 4

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4. INTRODUCTION

The purpose of this study was to explore and understand the management of funds in fee-paying public primary schools in Ehlanzeni District in Mpumalanga province during the pandemic. In the previous chapter of this study, I discussed the research design and methodology that underpinned the study. I elaborated on the research instruments and the reasons for which they were selected, the sampling methods, data collection and analysis techniques, as well as the ethical considerations that were made throughout the study.

Accordingly, in this chapter I present the experiences of the school governing bodies (SGBs) of different fee-paying public primary schools when managing their finances during the Covid-19 pandemic. As a researcher, my role was to collect data (using semi-structured interviews), and record, analyse and interpret the experiences of the participants. The intention was not only to uncover the underlying descriptions of which they themselves may not have been able to give voice to, but also to interpret the hidden meanings in the apparent meanings (Nieuwenhuis, 2016; Yin, 2012). Moreover, the intention was to use this as a basis for the conclusions I would draw. It is also important to indicate that the findings of this study do not present a full picture of the management of finances in all fee-paying public primary schools as they only represent the perceptions of the SGBs that participated in this study (Creswell, 2014).

The data and interpretations that are presented in this study are not allusions to my own views, observations and experiences but to those of the participants. In an attempt to curb any influence that I could have had on the interviews, I kept on probing for a clear understanding and interpretations, I interacted with the participants and they were free to agree or disagree with my understanding and interpretation of the interviews (Creswell, 2014).

I present the data analysis of this study as follows. First, I discuss how the SGBs understood the concept of school financial management in a fee-paying public primary school, as well as their understanding of the legislative frameworks that underpin school financial management. Second, I discuss how the SGBs understood their role in the financial

management of their school. Third, I discuss the challenges that fee-paying public schools faced when sourcing and managing their finances during the pandemic. Fourth, I draw conclusions about the strategies that fee-paying public primary schools used to source and manage their finances at this time. Lastly, based on the insights I gained from interacting and analysing the responses of the participants to my questions, and my interpretation of their views, I present my conclusions about the effect that their experiences might have had on the way they managed and sourced finances during the pandemic. As I present the findings of the study, I quote the participants verbatim to support my interpretation.

In adhering to the ethical obligations of the University of Pretoria and ensuring confidentiality and anonymity, the schools' and the participants' names were not revealed. Instead, I used acronyms such School one (S1), Principal one (P1), Chairperson one (C1), Treasurer one (T1) and Finance Officer one (FO1) to identify the participants and their schools. Before I give the profiles of the schools and participants in this study, it is imperative to provide my personal declaration as the principal investigator (PI).

4.1 PERSONAL DECLARATION

I am a PhD candidate at the University of Pretoria. I am also a school principal at a public primary school in the Mpumalanga province. For this research, I conducted a qualitative study in purposefully selected fee-paying public primary schools in the Ehlanzeni district of Mpumalanga province on the management of finances during the Covid-19 pandemic. According to Creswell (2014), the interpretative nature of qualitative research is dependent on the researcher's interpretation of the subject matter that is being studied. This downside could compromise a true reflection or the trustworthiness of the study. To address this limitation, I put the following measures in place to deal with these downsides should they occur.

As a school principal interviewing other school principals and SGB members, there was the potential drawback of being biased. I want to assure the reader that I foresaw this drawback and my potential biasness was comprehensively addressed (Roulson & Choi, 2018). Firstly, I made sure that data were collected from schools that were in different circuits to my working environment and where the participants did not know me. I had no relationship or connection with the schools, the principals or the SGB members who participated in this study (Flick, 2018). Secondly, the sampling method did not permit participants' selection based on personal bias. The choice of schools that formed part of the study was based strictly

on the schools being fee-paying public primary schools. This set-up prevented the possibility of personal bias from affecting the credibility of the study (Flick, 2018).

There are also specific experiences in the field that could have influenced my data analysis, interpretation and conclusion (Creswell, 2014). I dealt with each experience as it occurred to ensure that did not compromise the findings of the study. The first experience was when I experienced a challenge in securing appointments with participants, particularly the SGB members. In one school all the participants agreed to participate, and I interviewed the principal, the SGB treasurer and the finance officer. However, the SGB chairperson was never available, cancelled many appointments and at some stage I felt that he was unwilling to participate. It took serious persuasion, time, resources and patience before I could interview him. Despite this negative experience, data were collected and transcribed and information was analysed as accurately and honestly as possible.

Lastly, one of the drawbacks was the fact that I am also a principal of a fee-paying public primary school, and some of the challenges that the participating schools experienced during the pandemic were similar to those experienced by my own school. As a result, I could have easily predicted prematurely how they managed their finances during the pandemic before interviewing them (Roulson & Choi, 2018). However, I did not allow my preconceptions to cloud my data interpretation about the schools. Moreover, the schools that were participating in this study are very different from my school in terms of the environment, the staff and their operations. The length and depth of my interactions with the participants assisted me to fully understand, capture and analyse the collected data without prejudice (Creswell, 2014).

4.2 PROFILES OF SCHOOLS AND PARTICIPANTS

The schools that formed part of this study were strictly fee-paying public primary schools and mostly former Model C² schools. Such schools are ranked between Quintiles 4 and 5. Public schools in South Africa are divided into national quintiles³ and they are allocated resources according to the relative wealth of the surrounding community (NNSF, 1998). Quintile 1 schools are the poorest schools and Quintile 5 schools are the least poor. In Quintiles 1 to 3, the SGBs are not allowed to levy legally enforceable school fees to augment

² Schools that were built by the apartheid government in South Africa and were meant for white learners only.

³Quintiles: school clusters based on their wealth.

allocations from the provincial department, while SGBs in Quintile 4 to 5 schools are allowed to do so.

The participants in this study comprised the principal, the SGB chairperson, the SGB treasurer and the finance officer from each of the five sampled fee-paying public primary schools. It was very important to analyse the profiles of the participants because it enabled me to explore whether their differences regarding age, gender, race, period of service, level of literacy and positions influenced their thinking or decision-making in the sourcing and managing of finances during the pandemic.

School one (S1)

School one (S1) is a former Model C school situated in Mbombela town. It accommodates learners from different demographics. Learners at this school mostly commute from the townships, and mostly come from wealthy families. The school is classified as a Quintile 4 school under the National Norms and Standards of School Funding (NNSF) policy in terms of the South African Schools Act 84 of 1996 (SASA). This is an affluent fee-paying public primary school that charges school fees as approved by the majority of parents. The school had 844 learners, 32 teachers and nine support staff, thus, a total of 41 staff members. The principal of S1 confirmed that the Mpumalanga Department of Education (MDoE) only paid the salaries of 20 teachers and two support staff; the rest of the staff were paid by the SGB. The SGB of S1 comprised six parents, three teachers and one support staff member and the principal. It is worth mentioning that the SGB was diversified, with both black and white members who were educated and prominent members of the community. The SGB members at S1 had a voice in the way the school was sourcing and managing its finances as most of the members were educated, and some had qualifications in finance and had a better understanding of financial management in general.

Principal one (P1)

The principal (P1) of S1 was a black female who was acting in the position. She was well spoken and confident. She acknowledged the high expectations of quality education and good learner performance from parents mostly because they paid school fees and wanted value for their money. She had been a deputy principal at the school for 11 years and had been acting principal for two years. She had a clear understanding of the school and its operations because she had started her teaching career at the same school 24 years earlier.

Chairperson one (C1)

The chairperson of the S1 SGB (C1) was a black male who was the parent of two children in the school. He was well educated and occupied a senior position in the provincial government. He had been a parent at the school for six years and had been elected to serve as SGB chairperson for the preceding three years.

Treasurer one (T1)

The treasurer of the S1 SGB (T1) was a white female who had one child at the school. She was serving as chairperson of the FINCOM, and had been a parent at the school for four years and had been elected as an SGB member three years previously. She was well educated and had a clear understanding of financial management.

Finance Officer one (FO1)

The finance officer (FO1) of S1 was a black male. He was an employee at the school paid by the SGB and not the MDoE. He had been employed as finance officer for five years and had been elected as an SGB member representing the support staff three years before. He was a qualified accountant and had a clear understanding of financial management.

School two (S2)

School two (S2) was a former Model C school that accommodated mainly SiSwati-speaking black learners; however, there were also learners from neighbouring coloured communities who spoke English and Afrikaans as their mother tongue. The school had two official languages which were offered as subjects: English Home Language and Afrikaans First Additional Language. According to the NNSSF policy, the school was classified as a Quintile 4 school and, thus, a fee-paying public primary school. There were 1125 learners, 46 teachers and five support staff members. According to the MDoE Post Provisioning Norms (PPN), the school qualified for 31 teachers and three support staff members. The MDoE paid the salaries of the teachers and the support staff members, as reflected in the PPN, and the rest of the staff members were paid by the SGB.

The SGB of S2 was composed of three teachers, six parents, one support staff member and the principal. Some of the SGB members were not highly educated but most of them were educated and were prominent members of the community. This representation allowed the

different components to contribute to school governance. Accordingly, the members seemed to have a voice in the sourcing and management of finances at the school.

Principal two (P2)

The principal (P2) of S2 was a black female. She had been principal for twelve years. Previously, she had been a deputy principal for eight years at her previous school and had served on the school management team (SMT) and in the SGB teacher component before being appointed principal of S2. Her highest qualification was a Primary Teacher's Diploma with no leadership or management qualification, but her experience in the position enabled her to lead the school.

Chairperson two (C2)

The chairperson (C2) of the S2 SGB was a black male who believed in accepting the guidance of the principal. He was a parent with just one child at the school and had been elected as the SGB chairperson six years previously. The chairperson's level of education was very low and he did not have any background in financial management, relying on his six years of experience as the chairperson of the SGB.

Treasurer two (T2)

The treasurer of the SGB of S2 was a black male; he was still new in the position as he had been elected two years previously during the SGB by-elections after the former treasurer had resigned. He had been a parent at the school for seven years at the time of the study. He was educated but did not have a background in financial management.

Finance Officer (FO2)

The finance officer at S2 was a black female employed at the school and paid by the MDoE. She was not an elected member of the SGB but served as the secretary of the FINCOM. She did not have a formal finance qualification, as she was employed as an admin clerk and the position of finance officer was an added responsibility as the school wanted to cut on salary costs and thus had appointed her as the finance officer.

School three (S3)

School three (S3) was a former Model C school which had previously been attended by mostly white learners, although it now accommodated learners from all demographics. It is

situated in Mbombela town and is known for its academic performance and for this reason was preferred by many parents. According to the NNSSF policy, S3 was ranked as a Quintile 5 fee-paying public primary school. S3 was a very big school with an enrolment of 1116 learners, 49 teachers and 12 support staff including teacher assistants. In line with the PPN, 36 teachers and three support staff were on the MDoE payroll and the salaries of the rest of the staff were paid by the SGB. S3 was a very diversified school, in terms of both learners and staff. The SGB comprised teachers, parents and support staff, as well as two co-opted members, who, according to the principal, were co-opted for their skills. The SGB consisted of members from various demographics and they appeared to have a voice in the sourcing and managing the finances of the school because most of them were highly educated.

Principal three (P3)

The principal (P3) of S3 was a white male with 27 years of experience in the profession and had started his teaching career at the school. He had served for six years as a post level 1 teacher, a departmental head for eight years, a deputy principal for seven years and a principal for six years in the same school. He had an honours degree in education management and was a serving member of the teacher development team in Mbombela circuit. This team is responsible for teacher development which includes training newly appointed teachers and SMTs in their roles. They also train newly elected SGB members.

Chairperson three (C3)

Chairperson three (C3) was an Indian male who was a parent at S3. He had been a parent at the school for the past six years to the SGB three years previously. He had a very clear understanding of financial management, as he was a qualified accountant and owned businesses in the City of Mbombela. Judging from his profile and the way he responded to the questions during the interview, C3 had a voice in the sourcing and managing of finances at S3.

Treasurer three (T3)

Treasurer three (T3) was a black female. She had been a parent at S3 for the past five years and had been elected onto the SGB three years before. She did not have a formal qualification or background in financial management but she was surrounded by people who were well vested in finances. Her experience in the SGB also helped her to execute her duties without fail.

Finance Officer three (FO3)

Finance Officer three (FO3) was a black female. She was an elected member of the SGB and an S3 employee. She had been employed by the school for the past 12 years and has been an SGB member for seven. She was a qualified internal auditor and understood financial management very well. She was paid by the SGB and not by the MDoE.

School four (S4)

School four (S4) was a small former Model C school situated on a farm outside Mbombela. Learners commuted to the school from the surrounding townships and some from Nelspruit town. The school was previously dominated by white learners but was at the time of the study was dominated by black learners and teachers, with very few white teachers remaining. S4 was a fee-paying public primary school with 517 learners, 21 teachers and seven support staff. According to the PPN, the school was allocated 17 teachers and two support staff who were on the payroll of MDoE; the rest of the staff members are paid by the SGB. According to the NNSSF policy, the school is ranked a Quintile 4 school and charged school fees as agreed by the majority of parents. The SGB was composed of four parents, two teachers, one support staff member and the principal. The SGB of S4 proved to be very functional as the members who participated in this study seemed to have a clear understanding of the school operations, particularly the management of finances.

Principal four (P4)

Principal four (P4) of S4 was a black male who was still very young and had been principal at the school for three years. He was well educated and understood policies very well. P4 had joined the school three years previously after being promoted from deputy principal at another school.

Chairperson four (C4)

The chairperson (C4) of the S4 SGB was a male who was a senior official in government and had been a parent at the school for seven years. He had been a member of the SGB for the preceding three years. He was highly educated but in a different field and not in education so he did not really understand the education policies and thus relied on the principal.

Treasurer four (T4)

T4 was a black male who was very young and was a parent at the school. He had been serving on the SGB for two years. He did not have a background in financial management or education policies because he worked in the mining sector.

Finance Officer four (FO4)

Finance Officer four (FO4) was a female employee at the school and an SGB member representing the support staff. She was employed as an admin clerk but was later given the responsibility of working as the finance officer as well. She was on the MDoE payroll. She did not have a qualification in finance but she was a qualified administrator.

School five (S5)

S5 is a very big school situated in a township outside the City of Mbombela. It was one of the schools most preferred by many parents because it was known for its good academic performance. At the time of the study the school had an enrolment of 733 learners, 29 teachers and eight support staff. In line with the PPN, the MDoE paid the salaries of 21 teachers and three support staff, and the rest of the staff were employed and paid by the SGB. The SGB was composed of four teachers, six parents, one support staff member and the principal. The level of education of most of the SGB members was very low and they relied mainly on the principal to give them instructions on their responsibilities. They appeared not to have much of a voice in the governance of the school; however, they were actively involved because they engaged in all the school activities. The school is a fee-paying public primary school and is ranked as a Quintile 5 school according to the NNSSF policy.

Principal five (P5)

The principal (P5) of S5 was a black male with a total of 30 years' experience in the teaching profession and 13 years as principal of the same school. The principal only had a Primary Teacher's Diploma and did not have a qualification in management or any postgraduate certificate, relying more on his experience.

Chairperson five (C5)

The chairperson (C5) of the S5 SGB was a black female who was a parent at the school. She had been a parent at the school for five years and had served as the SGB chairperson for

three. She did not have any background in financial management, relying mainly on the principal to tell her what was expected of her.

Treasurer five (T5)

T5 was a black male and a parent at S5. He had been a parent at the school for three years and had also served on the SGB for three years. He is a very busy person and did not really have much time to carry out his duties as the SGB treasurer.

Finance Officer five (FO5)

FO5 was a black male who was an SGB employee and was employed as an admin clerk at S5. He was given the position of finance officer as an added responsibility to his clerical duties. He had been employed at the school for five years and he had served on the SGB for the past three years. As an SGB member he represented the support staff members. He was employed and paid by the SGB.

The profiles of the schools are summarised in Table 4.1 below.

Table 4.1. School profiles

	School 1 (S1)	School 2 (S2)	School 3 (S3)	School 4 (S4)	School 5 (S5)
Learner enrolment	844	1 125	1 116	517	733
No. of staff members	41	51	61	28	37
No. of SGB paid staff	19	17	22	9	13
Year school was established	1962	1973	1977	1948	1961
Quintile	4	4	5	4	5
Location	Urban	Urban	Urban	Farm	Township
Public or Independent school	Public	Public	Public	Public	Public

Although the learner enrolment and number of staff were not part of the selection criteria that I used for the research sites, it is worth mentioning that all the schools had SGB paid staff; this meant that a large percentage of their budgets was allocated to salaries. To buttress this argument, an analysis by the Federation of Governing Bodies of South African Schools (FEDSAS, 2014a) indicates that in Quintile 4 and 5 schools an average of 30% of teachers were paid by SGBs in 2013. The learner enrolment also determines the paper budget allocated to schools by the state. According to the NSSF policy, schools with larger enrolments are given more money than schools with lower enrolments. The paper budget allocates a specific rate per learner. It is also worth mentioning that the Quintile 5 schools that formed part of this study had more SGB paid staff than the Quintile 4 schools despite having a small learner enrolment. I summarise the profiles of the participants in Table 4.2 below.

Table 4.2. *Participants' profiles*

SCHOOL 1 (S1)							
Participant	Gender	Age	Race	Years in school	Experience in portfolio	Qualification	Code
Principal	Female	56	Black	24	2	Diploma	P1
Chairperson	Male	49	Black	6	3	Masters	C1
Treasurer	Female	37	White	4	3	Degree	T1
Finance Officer	Male	33	Black	5	3	Diploma	FO1
SCHOOL 2 (S2)							
Participant	Gender	Age	Race	Years in school	Experience in portfolio	Qualification	Code
Principal	Female	52	Black	12	12	Diploma	P2
Chairperson	Male	44	Black	6	6	Grade 12	C2
Treasurer	Male	48	Black	7	2	Grade 12	T2
Finance Officer	Female	34	Black	5	3	Diploma	FO2
SCHOOL 3 (S3)							
Participant	Gender	Age	Race	Years in school	Experience in portfolio	Qualification	Code
Principal	Male	54	White	27	6	Honours	P3
Chairperson	Male	37	Indian	6	3	Degree	C3

Treasurer	Female	39	Black	5	3	Grade 12	T3
Finance Officer	Female	46	Black	12	7	Diploma	FO3
SCHOOL 4 (S4)							
Participant	Gender	Age	Race	Years in school	Experience in portfolio	Qualification	Code
Principal	Male	33	Black	3	3	Honours	P4
Chairperson	Male	53	Black	7	3	Masters	C4
Treasurer	Male	40	Black	3	2	Grade 12	T4
Finance Officer	Female	45	Black	5	2	Diploma	FO4
SCHOOL 5 (S5)							
Participant	Gender	Age	Race	Years in school	Experience in portfolio	Qualification	Code
Principal	Male	59	Black	30	13	Diploma	P5
Chairperson	Female	53	Black	5	3	Grade 12	C5
Treasurer	Male	39	Black	3	3	Degree	T5
Finance Officer	Male	36	Black	5	3	Degree	FO5

Gender and race were not used as criteria for selecting the participants. However, it is important to mention that the principals who participated in this study were diversified: two were black females, one a white male and two were black males. The SGB chairpersons, treasurers and finance officers were of various genders and races. This is because most former Model C schools and Quintile 4 and 5 public schools were previously meant for white learners, and most parents who can afford school fees prefer such schools because they are generally well resourced and in a position to offer quality education compared to schools in rural areas (Mestry, 2016). I chose the chairpersons, treasurers and finance officers because, as discussed in Chapter 3 of this study, they are the ones who deal with the management of finances in the selected fee-paying public primary schools and they all form part of the finance committees at their schools.

4.3 DATA COLLECTION AND PROCESS

In the next section, I present the data that I collected from the participants through the face-to-face interviews. I then discuss the participants' perspectives on the selected schools in terms of their roles in managing the finances of their schools during the pandemic; the

financial impact that was experienced by fee-paying public primary schools during the pandemic; the strategies the SGBs employed in managing the finances and the rationale behind these strategies; the motive behind the strategies they employed; the challenges that the fee-paying public primary schools faced when sourcing and managing their finances; and how such challenges were dealt with.

As indicated earlier, I used one-on-one interviews as the primary instrument to garner the perspectives of the participants profiled earlier in this chapter on sourcing and managing finances in their schools during the Covid-19 pandemic. The interview questions were based on the research questions as detailed below.

The main research question reads: **“How did school governing bodies (SGBs) in fee-paying public primary schools in Ehlanzeni district manage their finances during the pandemic?”**

The sub-questions:

1. How did the SGBs in fee-paying public primary schools understand their role in sourcing and managing school finances?
2. What financial impact did fee-paying public primary schools in Ehlanzeni district experience as a result of the Covid-19 pandemic?
3. What strategies did the SGBs of Ehlanzeni district fee-paying public primary schools employ to source and manage school funds during the pandemic?
4. Why did the SGBs in Ehlanzeni district fee-paying public schools source and manage finances in the manner that they did?
5. What challenges did the SGBs in Ehlanzeni district fee-paying public schools face when sourcing and managing funds during the pandemic?
6. How did the SGBs in Ehlanzeni district fee-paying public schools deal with the challenges they faced when sourcing and managing funds during the pandemic?

I interviewed the participants individually at time and venues convenient for them. All the school-based members of the SGBs, including the principals, were interviewed at their schools on dates and at times that were convenient to them. Most of the SGB members who were parents and not employed at the schools were interviewed at venues of their choice, some in offices at work and others in their homes. All the interview venues were conducive for conducting interview; the space was sufficient and allowed recording devices to be used

effectively. Furthermore, the interview rooms were free of noise and minimal interruptions were experienced (Guest, Namey & Mitchelle, 2013). At the schools the interviews were conducted in the afternoon when learners had already gone home; this was done to minimise disruption to teaching and learning. The participants who opted for other venues away from the school decided on times that were suitable for them (Guest et al., 2013).

I recorded all the interviews using a recording device and the participants consented being recorded after I had adequately explained the recording procedure (Guest et al., 2013). I also used field notes to supplement the interviews. I conducted the interviews after the Covid-19 restrictions had been relaxed and that enabled me to hold face-to-face interviews with the participants. When interviewing the participants, I used the interview guide technique: the interview topics were selected prior to the interviews, but the order and phrasing of the questions was my choice (McMillan & Schumacher, 2010). Using the interview guide assisted me to cover all topics with all the participants. I prepared the interview questions beforehand (see Annexure G). Interview questions are very important because they give direction and place interview processes in focus. Predetermined interview questions also guarantee that the same basic information is presented to each and every participant (Roulson & Choi, 2018).

When the interviews kicked off, I started by welcoming each participant and stating that I appreciated them giving up their time and agreeing to participate. I introduced myself and explained the purpose of the study and the interview session (Creswell, 2014). I then explained the interview procedure as reflected in the invitation letter that they received before they signed the consent form to take part in the research (see Annexure F). After explaining the purpose, I asked the participants if they understood and confirmed their participation in the study which they did. I then continued asking questions as per the interview schedule. At the end of each interview, I summarised the key information gained from the interaction and verified my understanding with the participants (Creswell, 2014).

4.4 DATA PRESENTATION, ANALYSIS AND INTERPRETATION

This qualitative research analysis was guided by the research questions listed earlier in this chapter. The findings from the interviews are presented in themes and categories, and are then buttressed with quotations from the participants. I have categorised the themes which I explored during the interviews according to the sub-research questions, as outlined in Chapter 1 of this study. I used the thematic analysis to analyse the data gleaned from the

transcribed interviews and coded the raw data according to the six stages as explained by Braun and Clarke (2012): familiarising myself with the data; generating initial codes; searching for themes; reviewing themes; defining and naming themes; and producing the report. The main research question, “How did school governing bodies (SGBs) in fee-paying public primary schools in Ehlanzeni district manage their finances during the pandemic?”, served as my overarching theme and was supported by probing the sub-questions. I then classified the participants’ responses to each sub-research question according to the participant category, namely, principals, SGB chairpersons, treasurers and finance officers. The themes gleaned from the data were then used in the final report findings. In the following subsections, I therefore present the participants’ responses to the research questions.

4.4.1 SGBs’ role in sourcing and managing school finances during the Covid-19 pandemic

I commenced the interview with each participant by investigating his or her understanding of their role in sourcing and managing school finances. The SGBs’ understanding of their role in sourcing and managing school finances in fee-paying public primary schools is crucial to the success of fee-paying schools. If the SGBs did not understand their roles, they may not have been able to fulfil their roles to the fullest when sourcing and managing school finances during the pandemic. It was therefore necessary to explore their understanding of their roles to know what may have influenced them to source and manage the finances in the way they did.

In sharing how they understood their roles, P1 from S1 remarked:

Being the school principal, I found myself as an overseer of everything that was taking place in the school during that traumatic time, including and assurance that there are enough funds to cater for PPE. By virtue of my position, I also served in the FINCOM [Finance Committee]. Although the FINCOM must be chaired by the treasurer who is a parent, I was forced to become the chairperson at times because parents were unable to cope with the rapid drastic changes during the pandemic.

P2 from S2 saw his role as to

... work hand in hand with members of the SGB in sourcing, spending and managing school finances which were severely affected by the pandemic. I had to recommend

strategies in which we could approach and convince parents to execute their roles even during the pandemic.

Similarly, P3 from S3 remarked, *“I made other SGB members aware of the policy changes to accommodate the circumstances brought by the pandemic and advised them towards their implementation”*.

P4 from S4 went further, *“I made sure that we had regular meetings of FINCOM to discuss ways of sourcing funds and making of payments of the purchased PPE”*. Whereas P5 from S5 admitted:

The finances of the school became my number one priority during the Covid-19 pandemic and I had to conscientise other SGB members to understand that. I made sure that school funds are used appropriately and to the benefit of the school.

The above accounts by the principals suggest two categories of school principal, namely those that understood their roles as members of the SGB in managing and sourcing the finances of the school and those that did not. The former acknowledged that the parent component of the SGB lacked knowledge on the national and provincial policies that govern schools' finances. As a result, the principals saw themselves as advisors to the SGB for the successful sourcing and managing the school finances during the Covid-19 pandemic. In doing so, they guided the SGB on what was expected of them. In contrast, the latter believed that the implementation of policies including finance policies was the responsibility of the SGB rather than the school principal. Hence, they believed it to be their role to familiarise the SGBs with the policies that govern school finances.

Accordingly, the SGB chairpersons also explained their roles in the sourcing and managing of the school finances during the Covid-19 pandemic. C1 from S1 articulated as follows:

As the chairperson I made sure that the finances of the school were utilised properly and parents were paying school fees because in our meetings with the parents we were encouraging them to pay the school fees.

Likewise, C2 from S2 remarked:

I serve in the FINCOM, the FINCOM sits every month to process and approve the monthly bills and other payments of the school. During the pandemic it was difficult to have our monthly meetings because of the restrictions that were imposed to

minimise the spread of the pandemic. At the end of the year I also make sure that we give a summary of the financial report to parents, and also present the budget to them for approval.

C3 from S3 explained:

Listen, the principal is working in the school full time, we are only parents and we have our jobs. She knows the school needs and we don't, so after she has decided on what needs to be bought, herself and the finance officer at the school do all the paperwork, make the payments and then call us to authorise the payments. When we meet in our quarterly meetings, they give us a report on how the funds were utilised.

C4 from S4 went further:

The principal is the one who deals with the finances of the school. In our SGB and FINCOM meetings he explains the needs of the school, what needs to be purchased and we support him as the SGB. During the pandemic, the school was obliged to procure PPE pay for extra screeners and cleaning equipment to comply with the demands of the pandemic.

While C5 from S5 said:

Our school is a fee-paying public school as the chairperson of the school I am responsible for making sure that the school funds are used effectively and efficiently. However, it was different during the pandemic because we had to buy things that were not budgeted for.

The above assertions strongly suggest that some of the SGB chairpersons of the selected schools did not understand their roles in sourcing and managing the school finances during the Covid-19 pandemic. During the pandemic the schools were mainly concerned about sourcing finances, yet some chairpersons (i.e. C1 and C5) were worried about how the money was spent. *The chairpersons saw themselves as custodians and not as role players in sourcing and managing the school finances.* They generally believed that their role was to ensure that the school finances were not misused. It would appear that some of the chairpersons did not have time for their duties and therefore entrusted the principals with all aspects of governance during the pandemic. The findings also suggest that the SGB members did not have a voice in the decision-making process, as all the financial duties were delegated

to the principal and the finance officer during the pandemic. Section 20 of SASA details the duties of SGBs, but some chairpersons (i.e. C3 and C5) believed that the school principals are the ones who have to deal with all the duties related to sourcing and managing school finances. This is an indication that these chairpersons did not understand their role in sourcing and managing school finances during the pandemic.

The SGB treasurers, as the main role players in the sourcing and managing of school finances, also explained their roles. T1 from S1 remarked:

My role in the SGB is to attend meetings, authorise payments, sign financial documents and support the school and the principal with the finance matters of the school. The principal is the one who tells us our duties, she knows what the department of education expects from the SGB members. Nothing changed during the pandemic.

T2 from S2 had the following to say:

In the SGB I am responsible for helping the principal with the school finances. If the principal wants to buy things for the school, he explains what he wants, the finance officer makes the payment and I authorise the payment on the banking App. I am also the chairperson of the FINCOM, this is a committee that makes the payments and all finance related matters.

T3 from S3 articulated as follows:

Sourcing and managing the finances of the school is mainly the responsibility of the finance officer and the principal. The finance officer is the one who calls parents and reminds them of paying the school fees. During the Covid-19 pandemic, there were challenges with the payments and the finance officer and the principal were very careful on how the finances were utilised.

T4 from S4 added:

I am the chairperson of the FINCOM, every month we meet as a committee and discuss the school finances. The principal and the finance officer give the finance monthly report, we then discuss school fees if parents are paying, make payments, analyse the budget and see what needs to be improved in the financial inflow of the school.

When asked if the FINCOM meet on a regular basis to discuss the school finances, T5 from S5 replied as follows:

Not often, maybe once or twice in six months. During the pandemic we did not have meetings. The principal knows that we are busy and do not have enough time on our side. But everything that she needs we always willing to assist the school.

These accounts by the SGB treasurers reveal that *most of the treasurers did not know what their roles should be* in the SGB during the pandemic, generally indicating that they were responsible for authorising payments when requested by the principal to do so. However, they did not explain what informed them to authorise, whether the FINCOM first approved the payments and the necessity thereof. This implies that the principals were the ones who were deciding on the management of the school finances during the pandemic.

All the finance officers who participated in this study were full-time employees of the schools. Some indicated that they were paid by the SGB and the others were employed by the MDoE as admin clerks but had been given the duties of finance officers. Although some are elected SGB members representing the support staff, as employees of the schools it seems as if, during the pandemic, they did not have much say in the governance and decision-making processes. FO1 from S1 explained, *“I am the finance officer; my role is look after the finances of the school. I work very close with the principal and I take instructions from him on what I must do”*. Similarly, FO2 from S2 remarked, *“My job is to process all payments as instructed by the principal. The principal is the only person that instructs me to make payments. I also keep the petty cash, again the principal is the one who tells me when I have to utilise the petty cash”*.

Finance officer (FO3) from S3 said, *“My responsibility is to make transactions, as instructed by the principal. In the FINCOM they normally make reference to policies, the finance policy, SASA and other policies. As for me, I rely from the principal’s instruction”*.

Finance officer (FO4) from S4 articulated, *“I work very closely with the school principal, all payments that I make I get instructions from him. I am also part of the SGB, representing the support staff, I am a member of the FINCOM as well”*.

In S5, FO5 when asked if the FINCOM is responsible for the financial management of the school, responded as follows: *“Not entirely, in the FINCOM, the treasurer is a very busy*

person and hardly attend FINCOM meetings. As a result, we only inform him on decisions that we have taken and we ask him to come and sign the documents when he has time”.

The above finance officers’ narratives reinforce the perception that most school principals do as they please with school finances without having to account to the SGB. The finance officers were members of the SGB but did not have a voice and only took instructions from the principals as their bosses without querying them. The reason for this may be that the finance officers were full-time employees at the schools and they perceived the principals as their bosses and not as fellow SGB members; hence, they took direct instructions from the principals during the pandemic. This is not only applicable to the finances officers as employees of the school but to the other SGB members as well; they trusted the principals to handle all the financial matters of the schools during the pandemic. It is evident that the SGB members were not involved in the management of finances in some schools during the pandemic.

Themes

SGB members had very limited understanding of their roles in sourcing and managing school finances during the pandemic.

My findings regarding the first sub-research question are that SGB members had very limited understanding of their roles in sourcing and managing school finances during the pandemic. What puzzled me was that some SGB members contradicted the responses of the principals on the way they managed the school finances during the

pandemic. This may mean that the principals were not effectively guiding the SGB members on their roles as mandated by SASA section 16(3), which stipulates that principals as representatives of the Head of Department (HOD) have to give guidance to SGB members. Accordingly, the principals were the ones who were making the decisions on how the school finances should be managed without involving the SGBs during the Covid-19 pandemic. SGB members who were representing the parents did not have time for their duties at the school and as a result they delegated all their powers to the school principals who ended up doing everything on their own and sometimes going against the legislative frameworks. SGB members who were based in the schools did not see themselves as SGB members but as employees and they viewed the principal as their manager. Hence, during the pandemic, when they were supposed to engage with the principals on governance matters, they merely took instructions rather than engaging as SGB members. SASA is clear that the governance of the school belongs to the SGB, whereas the management belongs to the principal. One of

the functions of SGBs is to draft and approve school policies, whereas principals ensure the implementation of such policies.

In the next section I present the financial impacts that were experienced by fee-paying public primary schools as a result of the Covid-19 pandemic.

4.4.2 Financial impact experienced by fee-paying public primary schools during the pandemic

Having explored the level of understanding of each SGB member on the sourcing and managing of finances in fee-paying public primary school and how they perceived their respective roles, my next focus is on the financial impacts that were experienced by the fee-paying public primary schools during the Covid-19 pandemic. In my second sub-question I asked the participants “What financial impact did your schools experience as a result of the Covid-19 pandemic?”. In this way I explored the impact of the pandemic on sourcing and managing school finances. The impacts experienced by the schools during the pandemic included the following sub-themes: (i) *sourcing school fees during the pandemic*; (ii) *managing finances during the pandemic*; (iii) *positive impact of the pandemic when sourcing and managing the school finances*; (iv) *and negative impact of the pandemic when sourcing and managing the school finances*.

4.4.2.1 Sourcing school fees during the pandemic

The participants mentioned many challenges that their schools faced during the pandemic. One that stood out for almost all the schools, as explained by the participants, was the sourcing of school fees during the pandemic. The funding of a learner by the State in a Quintile 5 fee-paying public school is approximately six times less than in a no-fee public school (DBE, 2020). Fee-paying public schools therefore rely mainly on school fees to continue operating normally.

The principals explained their experiences when sourcing school fees during the pandemic. P1 from S1 explained that, “*Sourcing the school fees is not an easy task, parents are reluctant to pay the school fees. The Covid-19 made it worse because even the parents who were paying school fees were also not able to pay because of the pandemic*”. Similarly, P2 from S2 mentioned: “*Since we know that some of the parents lost their jobs due to Covid-19, those parents were unable to pay school fees, as a school we were struggling to get the school fees from parents.*” P3 from S3 stated: “*Some parents were refusing to pay the school*

fees because they were saying their children were just sitting at home and not attending school. They could not see the need for them to pay school fees.”

P4 added:

There were various reasons for them not to pay the school fees, most were worried about losing their jobs or their companies were temporarily not operational so they were saving as much money as possible. In our school it was not that bad, few parents came to the school to report that their finances were affected and could not pay the school fees on time as expected, but they made arrangements.

P5 from S5 had a different view altogether. This is what he said:

I've heard that many schools were battling to source the school fees during the pandemic. In our school we did not experience challenges, if we did, cases were very few. We are making use of the debit order system. When parents enrol their children with us, we give them a contract that is accompanied by the debit order form, when they bring the contract, it comes with a completed debit order form and we send it to our bank. Parents forget to pay if you let them pay manually, and I even some would lie and say their incomes were interrupted by the pandemic.

These submissions by the principals reveal that most of the schools experienced challenges when sourcing school fees during the pandemic.

The chairpersons also shared their experiences. C1 from S1 explained, *“It was a difficult time for many parents during the pandemic, especially during the lockdown. The principal in a meeting reported that parents were not paying the school fees and the school was running out of funds”*. C2 from S2 shared the same sentiments: *“The school was not receiving money from parents. The principal told us that parents when the school was trying to make follow ups, most parents were indicating that they did not have incomes because of the pandemic.”*

C3 from S3 added:

Sourcing the school fees was a serious challenge. Some parents when the school was making follow ups with them they were indicating that the pandemic has affected their incomes and could not pay the school fees. Some were reluctant because they were saying that their children were not learning during the lockdown.

C4 indicated that S4 was not an exception. *“When the school was calling parents and reminding them about the school fees, most were indicating that their incomes were interrupted by the pandemic and did not have money.”* C5 mentioned that their school did not battle with the sourcing of the school fees. *“In our school parents pay the school fees through the debit order mandate. It is very effective, even during the pandemic the debit orders were running and we were sourcing the school fees.”*

The SGB treasurers also gave their accounts: T1 from S1 remarked, *“The principal and the finance officer reported that parents were coming to the school to negotiate payment plans because they were not receiving enough money during the pandemic”*. T2 from S2 mentioned that the sponsors that were also helping the school financially did not help during the pandemic. *“There is a private company that was paying for the security services of the school prior the pandemic, and they stopped paying for us when Covid-19 came.”* Besides parents not having income, there were other reasons that led to the schools not being able to source enough money during the pandemic. T3 from S3 said, *“Some parents were refusing to pay the school fees because they were saying their children were just sitting at home and not attending school. They could not see the need for them to pay school fees.”* T4 from S4 and T5 from S5 were not really sure whether their schools had experienced challenges or not when sourcing money for the school during the pandemic. T4 from S4 articulated, *“I do not think we had challenges with sourcing of finances, the principal did not mention anything about parents not paying the school fees during the pandemic”*. T5 from S5 explained, *“I am not aware, maybe there were parents who were not paying the school fees but the principal did not mention anything about parents who were not paying the school fees”*.

The above assertions by the SGB treasurers further reveal that the principals were the ones who were actively involved in the management of finances during the pandemic in many schools. The assertions also reveal that ***sponsors that were supporting some schools were unable to continue supporting them during the pandemic*** because they were not making enough profits. In S4 and S5 the treasurers were not certain whether their schools had challenges or not when sourcing the funds during the pandemic. If they did not know of any challenges concerning the sourcing of school fees, it implies that there were no challenges at all in their schools as far as sourcing school fees was concerned. This is buttressed by the assertions of the principals and other SGB members in the schools who mentioned that their schools were not much affected by the pandemic financially.

The finance officers work with school funds almost every day and they are the ones who make the financial transactions for schools and report to the principals and the SGBs. They are also responsible for issuing statements of accounts to parents and making follow-ups on accounts that are in arrears. The finance officers are the first people to notice if there are either challenges or successes in the sourcing of school finances.

According to FO1 from S1, many debit orders for school fees were returned unpaid during the pandemic. *“debit orders were bouncing, when making telephonic follow ups parents were indicating that their incomes were badly affected by the pandemic”*. Similarly, FO2 from S2 explained, *“Letters requesting donations from businesses were not successful because many businesses were complaining about the impact that the pandemic has caused in their finances. The rental income was also not coming in because the facilities were not utilised”*. FO2 also mentioned a very interesting point, this is what she said: *“The Covid-19 just made matters worse, our parents mostly do not want to pay the school fees. Some believed that this is a public school and education is free in South Africa”*. FO3 from S3 added, *“It was very bad, in 2020 and 2021 we did not conduct fundraising activities and all the money that we were anticipating to receive from fundraising was not received. Our fundraising activities normally required big gatherings which were not permitted during the pandemic”*.

Interestingly, the finance officers of S4 and S5 mentioned that their schools did not experience challenges when sourcing and managing the school finances during the pandemic. FO4 from S4 explained:

In our school we always encourage parents to pay the school fees in full and early in the year. If parents pay and settle the school fees by the end of February of the current academic year, they are given a 10% discount, if they pay in full by end of March they get 5% discount. When the Present announced the lockdown in March 2020, most parents had already paid in full to take advantage of the discount.

Likewise, FO5 from S5 remarked:

In our school we have made it a norm that all parents pay through the debit order system. This method is very effective and the school sources a lot of money every month from the parents. During the pandemic we were still able to source money, parents were paying the school. There were very few cases where parents were

coming to the school to ask for payment extensions because they were not getting their salaries or their salaries were cut and many other explanations.

The finance officers, being the ones who report to the principals on the state of finances in the schools, are the ones who record and allocate the income. During the pandemic, the finance officers experienced challenges with sourcing and were the ones who picked them up first and reported them to the principals and then to the SGBs. However, the finance officers in the schools who did not experience challenges relating to the non-payment of school fees did not have any reason to change the way they were sourcing their finances. Hence, FO4 and FO5 indicated that in their schools they had put strategies in place prior to the pandemic and as a result their schools did not experience challenges related to the non-payment of school fees.

Themes

Parents were unable to pay fees because of the pandemic, sponsors stopped supporting schools, fundraising activities were on hold.

The accounts by the SGBs revealed that the incomes of many parents were badly affected by the pandemic. School sponsors withdrew their support for schools because they were also experiencing financial instability because of the pandemic. Rental income did not come in as budgeted for because school facilities like school

halls were not utilised during the pandemic. The findings also reveal that at school parents were not paying the school fees even before the pandemic, although it got worse during the pandemic and even some who were paying school fees could not pay because their incomes were affected by the pandemic. Fundraising activities could not take place during the lockdown, even when schools were operating, as the restrictions did not allow for large gatherings, and fundraising activities and sporting activities were not allowed. Surprisingly, some parents deliberately stopped paying the school fees because they argued that their children were not attending school and did not learn during the lockdown, so there saw no need to pay school fees.

The findings also reveal that despite the fact that many schools experienced challenges with the sourcing of finances, there were schools that did not experience challenges when sourcing the school fees. The data reveal that the reward of 10% discount to parents who pay their school fees in full early in the year was very effective as parents were paying in numbers

to get the discount. The debit order system also worked for some schools as the participants indicated that they managed to source sufficient funds using this method.

The Minister of Education, Ms Angie Motshekga, pleaded with parents on national television to continue paying school fees during the pandemic. This came after the news that was making the rounds in the media that schools were experiencing challenges in sourcing finances during the pandemic. In a nutshell, sourcing of school fees was a serious problem for many schools. Most of the participants shared the same sentiments about the challenge of sourcing funds from parents. The pandemic not only affected the parents but private donors as well, as they could not assist the schools because their profits went down during the pandemic.

4.4.2.2 *Managing school finances during the pandemic*

The management of funds during the pandemic was difficult for many schools because they did not source sufficient funds during the pandemic, especially during the lockdown. P1 from S1 remarked:

It was very difficult for the SGB to manage the finances, we could not keep up with the budget as we were not sure how long the pandemic and the lockdowns were going to take. There were SGB meetings where we would sit and strategise on what we must do make parents pay, so our meetings were mainly on concerns about the income and the bills instead of discussing about ways to put our school forward.

P2 from S2 added,

To manage the finances as the principal I was making sure that we do not spend as we normally do, we were prioritising only the necessities during the pandemic. We were discussing attempts to implement salary cuts on SGB paid employees because that is where most of our funds are directed to.

P3 from S3 explained, *“If the lockdown continued, we were not going to pay salaries, or maybe we were going to cut their salaries or worse retrench some of the staff members because it was on the cards when we were discussing in our meetings”*. P4 from S4 said, *“We were able to operate, however, because of the pandemic our budget was interrupted. We had to buy Covid-19 equipment as we were mandated by the department, but we had enough money to continue operating”*. Meanwhile, P5 from S5 added: *“The pandemic did*

not impact much on the school finances. We later received a grant from the department, we were sorted financially.”

Responding to the same question, the chairpersons also shared their experiences of managing school finances during the pandemic. C1 from S1 stated the following: *“The fact that many parents were not paying the school fees, managing the finances was difficult. The principal was constantly reminding us that if the situation did not change, the SGB paid staff will not get their salaries.”*

C2 from S2 shared the same sentiment:

Our biggest concern was the salaries of the SGB paid staff, we could see that it will be a challenge to keep up with the salaries. When utilising the finances, we were not following the approved school budget because the projected income was not received as planned, we had to prioritise things that we could not operate without.

C3 from S3 remarked, *“In our FINCOM meetings we reviewed the school budget, we prioritised payments according to what was important at that time and neglect other things from the budget”*. C4 from S4 said, *“The principal and the finance officer are the ones who were managing the finances but all school expenses were taken care of without challenges”*. The chairperson of S5, C5 responded, *“Managing finances in our school was never a problem, the school is always having money, even in the budget we always have a surplus which means that our school never battles with finances”*.

Responding to the same question, the S1 treasurer (T1) stated: *“The challenge of failing to get the school fees from parents made it very difficult to manage the school finances. The principal expressed her concerns that the school is struggling to make payments expected because there was not enough money”*. T2 from S2 replied, *“Managing finances was difficult during the pandemic mainly because the school was experiencing challenges of parents who were not paying the school fees”*.

T3 from S3 remarked:

The finance officer and the principal are the ones who deal with the management of finances. During the pandemic they were giving reports that the school was not doing well financially since a majority of the parents were affected by the pandemic and were struggling to pay the school fees.

While T5 from S5 articulated:

Our school is very organised, the principal makes sure that the finances of the school are managed in an effective and efficient way. We always encourage parents to pay and that makes it very easy to manage the finances, follow the budget of the school accordingly.

The finance officers responded to the same question. FO1 from S1 stated that, “*The budget that was drawn was not followed, instead the little money that the school had was channelled to prioritised expenses like paying salaries to the staff*”.

The salaries were not the only concern for schools. According to FO2, there were bills that were not paid even though binding contracts had been signed with service providers.

In our school the computer centre is outsourced to a private company, we have a contract with them and we pay them monthly. During the pandemic we could not pay them. Yes, the learners were not attending computer lessons but we had a binding contract with them.

FO3 from S3 also shared that the principal had to negotiate with service providers and ask them to be patient with the school and arrange repayment plans that the school would afford. FO3 said, “*When we received monthly invoices from service providers, especially the ones that are taking a lot of money, the principal would call them and ask to pay low instalments until the school finances recovers*”.

FO4 from S4 added:

We had to amend the school budget to accommodate the PPE as the department wanted schools to have the Covid-19 necessities to minimise the spread and protect the learners. Our school was having enough money to continue operating normally, so managing finances was not a challenge at all.

FO5 from S5 remarked,

During the pandemic we handled finances differently, the principal wanted the school to buy gadgets for the staff to offer online lessons. That plan did not materialise because it needed a lot of money and the SGB said it can be included in

the school budget for 2021. The school never experience challenges to an extent that we had to cut and prioritise other things, no not in our school.

Themes

Schools struggled to pay monthly bills.

Challenges in honouring contracts with service providers.

The findings gleaned from the participants revealed that managing finances during the pandemic was very difficult for most of the schools. Many of the schools struggled to pay their monthly bills, including paying the salaries of the SGB-appointed staff. According to the participants, during the

pandemic, most schools were forced to diverge from their approved budgets because they were not sourcing enough funds to meet the demands of the budget. If the lockdown had been extended a little longer it is clear that the schools would not have coped and SGB paid staff would have been forced to take salary cuts and later forego their salaries or face retrenchment. The schools also faced challenges in honouring contracts with service providers, and the principals had to negotiate for lower instalments with other service providers. It is also worth noting that some schools did not experience such challenges, as they had enough funds to continue operating as normal.

4.4.2.3 *Positive impact of the pandemic when sourcing and managing the school finances*

Despite the fact that the Covid-19 pandemic had many negative consequences, there were some positive effects when it came to sourcing and managing the school finances. According to P1 from S1 there were parents who benefited from the pandemic and kept up with the school fees. P1 said in this regard:

There are parents who made a lot of money during the pandemic, those who were essential workers and were working extra hours and got paid more, some who were in businesses of supplying PPE and other essentials. This category was paying the school fees normal as expected, or even more, some were settling their accounts. Even though such parents were very few, the fact that they were settling their accounts it contributed positively to the school because schools needed the money.

The participants revealed that the DoE rescued the schools supplying some funds to help mitigate the situation. According to P2, this money assisted the schools as follows: “On the

positive side, we received a lot of money from the DoE, they said its Covid-19 relief grant, it was a lot, even more than the paper budget that is normally given to our school”.

P3 from S3 mentioned something different about the Covid-19 relief grant. This is what he said:

There was nothing positive above the Covid-19 pandemic. There are schools that received a lot of money that was called the Covid-19 relief grant. Our school did not get this money, we applied for it but they wanted a lot of documentation to prove that the school really needed the money and we did not have such. When we made follow ups, we were told that we were late already applications are closed. At some point I felt like they were doing it deliberately just to exclude some schools. When we had all the documents we were told that applications were closed.

P4 from S4 expressed, *“the Department injected some money called the relief fund to assist schools that were facing financial constraints, we applied and the money was given to our school”.* The principal (P5) from S5 concurred with P3, stating that accessing the relief grant required serious effort. P5 from S5 remarked:

The relief grant was way more than what was owed by the parents who were not paying. In other words, we received more money than what we have planned to receive as reflected on our budget. I must mention however that it was not easy to get the grant from the department, I had to make follow ups.

When P5 was asked if all the learners paid school fees as expected, this is how he responded: *“We have parents who do not afford to pay, we let them apply for school fees exemption, however this is always a setback because when we send all approved exemption applications to the department we do not get any feedback.”* According the participants in S5, most parents in their school paid their school fees even during the pandemic. Parents who could not afford them were advised to apply for an exemption from school fees; however, the MDoE did not reimburse the schools for such exemptions.

Responding to the same question, the SGB chairpersons gave their inputs about the positive impact of the pandemic in sourcing and managing the school finances. C1 from S1 expressed his opinion as follows:

There are no positive impacts that were experienced during the pandemic as far as sourcing and managing school finances is concerned. The principal told us that there are schools who were given money to assist them cope with the demands of the pandemic but our school did not receive that money.

C2 from S2 responded as follows:

The Department injected some money called the relief fund to assist schools that were facing financial constraints, we applied and the money was given to our school. Although we received the grant way too late, after the school has struggled a lot but it came in very handy.

C3 from S3 expressed the following:

We applied for the Covid-19 relief grant but we were not granted. They required too much paperwork, after we gathered all the requirements we were told that our school did not qualify for the grant. The principal said we are not the only school that did not get the relief grant, people from the department were taking us from pillar to post, they wanted documents that we did not have.

C4 from S4 said, “No, there was nothing positive about the Covid-19 pandemic”. When C4 was asked about the Covid-19 relief grant he did not have any clue about such funds. C4 stated, “What grant? The school only receives the Paper Budget allocation from the department, we are a fee-paying public school and get most of our funds from the parents in a form of the school fees”.

In addition, C5 from S5 remarked:

The principal told us that the department has given the school grant to assist with the Covid-19 necessities. The principal told us that the money was more than what he was expecting when making the application. I think that was a big positive that came with the pandemic and as a school we welcome any help that will contribute positively to the school.

Responding to the same question, T1 from S1 explained:

I don't really think there was anything that was positive about the pandemic when it comes to sourcing and managing the school finances. The parents were struggling

to pay the school fees, and that is where most of the school funds are supposed to come from.

T2 from S2 responded:

The positive part of it is that we even had some money that was budgeted for and was left unused because during the lockdown the school was not operating and the daily running costs were not charged, which left us with money.

T3 from S3 added:

Maybe the fact that there was lockdown, some of the things that they use every day like water, electricity, chalks and other stationery was not utilised and less money was spent on them.

T4 from S4 stated the following:

The pandemic did not really affect the finances of our school. If it did, it affected our school in a positive way because if the pandemic was not there, we were not going to get a single cent from the MDoE in a form of the relief grant. The management of funds was not affected, we received more money instead and that means in our budget we will have a surplus.

T5 from S5 added the following

Our school is having enough funds, despite the few parents who came to arrange payment plans because the pandemic, a majority of the parents were paying without fail. So the pandemic did not affect the school much. On the positive side, the principal applied for the relief fund grant. We received this money and it helped the school a lot.

The finance officers of the schools also responded to the same question.

FO1 from S1 said,

“The only positive is the fact that some of the bills were not running during the lockdown, things like water, electricity and stationery. The money that was budgeted for these consumables was channelled to other expenses”.

FO2 from S2 said,

“The school received the Covid-19 relief grant and the money was very helpful because the school was faced with serious financial challenges at that time. We received the money very late after we have struggled a lot, if we did not receive this money I am certain that some SGB paid staff were going to lose their jobs”.

FO3 of S3 articulated that “[i]t was bad, there is nothing positive that came with the pandemic. The school was going through a rough patch”. FO4 from S4 said, “The school received the Covid-19 relief grant from the department, this money assisted even though getting it was not easy because they required a lot of things but we were assisted at the end of the day”. FO5 from S5 remarked,

The pandemic came with a few positives as far as sourcing and managing the school finances is concerned. After receiving the relief grant we planned to spend the money in introducing online learning so that learners can learn from home should the lockdown continued or if it happens again in the future.

The findings gleaned from the participants’ verbatim quotes given above reveal that despite the impact of the pandemic on the schools, positive effects were experienced in the sourcing and managing of the school finances, especially the Covid-19 relief grant. According to the schools that received the relief grant, their financial problems were addressed because the participants indicated that it was a lot of money; however, they did receive the money very late after they had suffered a lot. Schools had to apply for the relief grant and certain documents were required from schools in order to be given the grant. As a result, not all the schools received it. Surprisingly, the schools that did not experience challenges when sourcing and managing the school fees were given the grant, rather than schools that were experiencing serious problems with their finances like S1 and S3, which did not receive the relief grant. The study also revealed that there were parents who made a lot of money during the pandemic, parents who had businesses supplying PPE and other Covid-19 necessities, some parents worked for the Department of Health worked long hours and received bonuses and overtime pay. These parents settled their accounts in full which assisted the schools.

In the next section I present the strategies that were employed by fee-paying public primary schools when sourcing and managing finances during the pandemic.

4.4.3. SGB strategies for sourcing and managing finances in the schools

After probing the financial impact that was experienced by the fee-paying public primary schools during the pandemic in the previous research question, I then asked the participants in the study: “What strategies did you employ to source and manage school funds during the pandemic?” I had to probe this question to establish the strategies that the fee-paying public primary schools employed to source and manage school funds during the pandemic in their endeavour to minimise the impact of the pandemic on the operation of the schools.

In responding to this question, P1 from S1 said:

Letters were sent to parents by emails requesting them to pay. Phone calls were also made to remind them about the payments, some were responding positive, some made arrangements to pay smaller amounts than their normal instalments citing reasons of salary cuts and reduced working hours.

P2 from S2 said: “*The management of the finances changed because the budget was no longer followed, the school was prioritising bills according what was very important and mandatory for the school to pay*”.

The responses are evidence that some schools were doing their best to source funds during the pandemic. P3 from S3 concurred with his counterpart from S1 saying: “*We made parents to commit and arrange debit orders to pay the school fees. It was not easy though because a lot of parents were indicating that they were not paying because they did not have sufficient incomes*”.

As much as a majority of the participants attested that the strategies that they used to source the finances were not effective enough, P4 from S4 gave a different view:

I think in the schools that were hardly affected, they did not have proper strategies in place to deal with the sourcing of finances. If a school can be able to source and manage their finances properly, even during the hardest pandemic where parents are not paying for months, schools can be able to operate and pay their bills without any problem because they would have sourced sufficient funds.

According to P4, his school did not experience financial challenges, parents were paying and the school had enough funds to operate normally. P5 from S5 shared the same view with his counterpart in S4 and expressed: “*If parents do not pay the school fees for two to three*

months consecutively, we make follow ups and this pushes them to pay". The sourcing of finances in S4 and S5 was excellent as they always made follow-ups and made sure that the parents were pushed to pay the school fees.

It would appear that the management of funds in most of the schools that were part of this study was left with the principals and the finance officers. This is what the participants said about the management of finances during the pandemic:

C1 from S1 said, *"The finance officer and the principal look at the budget and during our FINCOM meeting they let us know if we are still in line with the budget"*. C3 from S3 said, *"The principal and the finance officer are dealing with the management of the finances. The members of the SGB only receive the report from them, they let us know if parents are paying, if we are still in line with our budget or not"*.

These accounts suggest that principals are at the centre of both management and governance in many schools. The other SGB members in most schools did not have time to carry out their SGB duties. However, in S4 the chairperson (C4) mentioned that in their school the finances were handled by the SGB. C4 from S4 said, *"The finances of the school are managed by the SGB, mainly the FINCOM which then reports back to the SGB"*. C5 from S5 articulated, *"When sourcing money in our school we encourage parents to set up a debit order, this method is perfectly working because parents never forget to make the payments as it goes off automatically"*.

Some schools had computer programs for managing their finances, drawing up budgets, analysing the flow of finances, and generating account statements for parents, among other functions. FO1 from S1 said, *"We use the EDUPAC⁴ School Management software, it highlights all learners that are behind with their school fees, and then we are able to make follow ups on them"*. FO2 from S2 said, *"We are making use of the SA-SAMS (South African Schools Administrative System) to draw up the budget analysis so we can be able to track*

⁴ Internet-based school management software that provides information for financial management, as well as customer profiles, a communication portal, time tabling, and school and security management.

Themes

The need for effective strategies to source and manage finances

Debit orders and giving 10% discount for payment in full up front were effective methods of sourcing the fees.

our spending”. These software programs helped schools to track learners that were behind with payments, analyse their spending thus assisting to manage and control spending, especially during the pandemic.

FO3 from S3 remarked in this regard:

When sourcing, we check on the system all the parents that did not pay for three consecutive months, we then make phone calls to check with them if they forgot and when are they planning to pay. After making arrangements we send them the statements and letters detailing the arrangement agreed upon.

FO4 from S4 responded:

Parents mostly pay by debit order. Those who make bank depots and Electronic Funds Transfer (EFT) are very few. During the pandemic, parents were paying the very same way, the parents that had challenges because of the lockdown came and made arrangements, but they were very few.

FO5 from S5 expressed,

During the pandemic there were no major challenges with the sourcing of school fees, parents were paying. The 10% discount to parents who settle their accounts early was also motivating parents to pay.

The above accounts by the participants revealed that the majority of the schools did not have proper strategies to source school funds, even prior to the pandemic; hence, many schools did not source the school fees as they should. There were also schools that had effective strategies for sourcing school fees in place, and such schools therefore had sufficient funds to continue operating during the Covid-19 pandemic. According to the participants, the schools that were able to source funds had fund reserves (i.e. S4 and S5), to the extent that even if the parents had not paid during the pandemic, the schools would still have been able to operate normally without any financial glitches. Another strategy the participants mentioned for sourcing and managing funds during the pandemic included making phone calls to remind parents to pay their school fees. Secondly, schools were also sending letters

to parents via email reminding them to fulfil their obligation of paying the school fees. They did this because they experienced pressure after realising that a number of parents were not paying the school fees. However, these strategies had very little or no positive impact mostly because the parents were not able to pay because the pandemic had interrupted their sources of income.

The data also revealed that some schools collected school fees by making the parents pay via debit order. In addition, some schools gave discounts to parents who settled the school fees early in the year. These methods seemed to be very effective because the schools that insisted that parents should use this method did not experience challenges with collecting the school fees. The narratives also indicated that some parents approached to the schools to explain their financial situations and make special arrangements for paying the school fees, either in reduced instalments or by promising to pay at a later stage when their financial situations had improved.

4.4.4. The rationale behind SGBs strategies for sourcing and managing the school finances

In his study, Mestry (2020) argued that the cost of giving quality education has escalated in recent years and SGBs are under pressure to supplement the funds that are provided by the state. According to recent literature and the findings of this study, many fee-paying public schools experienced challenges when sourcing and managing their finances both during and prior to the Covid-19 pandemic. Schools therefore had to come up with strategies for collecting school fees and manage their finances in order to continue operating. In this section I explore the reasons behind the strategies that were used by SGBs to source and manage their school finances.

After explaining their sourcing and management strategies, the SGB member explained the reasons why they had employed each strategy. For instance, the P1 explained that he sent letters and made phone calls to parents reminding them to pay the school fees: *“In FINCOM we agreed that if we send the statements only to the parents they do not take it serious, sending letters and making calls emphasised the seriousness of situation and it worked”*. P2 from S2 responded, *“I called the parents that for one-on-one meetings, I let them know that this is their school and as a fee-paying school it relies on them paying the school fees. This made some of the parents to commit to paying the school fees”*.

P3 from S3 said:

The reason we were asking the parents to pay the school fees is because we did not have other options, we needed the money to run the school and if we didn't do anything really the school was going to shut down at some point. We requested parents to pay via debit order because some they forget to pay and this method is automatic and payments are instant on they pay days.

P4 from S4 remarked that

... giving the 10% discount to parents who settle their accounts early in the year was a way of motivating the parents to pay so the school can have enough money to operate. This method worked, times are tough and everyone wants to save as much as possible, that is the reason our school had very little problems as far as sourcing school fees is concerned during the pandemic.

P5 from S5 expressed the following sentiments:

In our school we have systems in place that are working, we set the tone on the first day when we admit learners. We tell parents that school fees is paid using the debit order system, when we give the contract, we give out the debit order form as well so a majority are paying with this method. The discount as well, the parents who pay in full we give them the discount, this motivates them pay in full in the beginning of the and it is a win for the school.

Themes

Involving parents and making them see themselves as important role players in the school.

The accounts by the principals on the rationale behind their strategies for sourcing and managing school funds indicated that writing letters and making phone calls carried more weight than just sending the statement of account. They also want the parents to feel ownership of the school and

understand that without their support the school would not be able to operate. Parents should see themselves as important players in the functionality of the schools. The schools did not have a choice but to try harder because in order to pay the bills, the only way out was to find way to collect the money from parents. The findings also revealed that discounts for early payment and debit order payments were very effective because the schools that used these methods experienced very little or no challenges when collecting school fees.

The SGB chairpersons generally referred to the principals and the finance officers as the main role players in sourcing and managing the school finances. The finance officers, on their part, shared their rationale behind the strategies used to source and managing the finances for use by their schools. FO4 from S4 spoke about the computer programs that their school used to manage finances.

The EDUPAC (Education Package software) is good because it makes it very easy to locate who has paid and who did not, and for how long. It also helps to allocate the finances according to school budget, produce statements of accounts and automatically send statements to parents.

FO5 from S5 had the same to say about by his school's use of the PASTEL Accounting software: *"This system makes it very easy to manage the finances, all the modules of allocating the finances, budget and statements of accounts are easily generated."*

The responses of the finance officers revealed that SGBs in successful schools invest in good software programs (e.g. Edupac, Pastel, D6)⁵ to manage school finances, including keeping track of school fees collected and fees outstanding, processing fee exemptions, sending statements and recording potential bad debts. The software programs are designed to give information that is required by SGBs to give feedback and take corrective action if needed to solve problems that are related to school finances. Mestry (2020) has also mentions that financial software enables schools and businesses to have a clear understanding of their cash flow, which in turn enables them to make informed decisions when managing their finances. It also makes the job of the finance officers much easier as it guides them in almost all their financial responsibilities at the schools. However, in order for the schools to be able to fully utilise the financial software, finance officers have to be well-trained to understand it so that ultimately these programs contribute to the effective and efficient management of school finances. It is worth noting that the software is not paid for by the MDoE but by the SGBs, so schools are not obliged to utilise them. Such software programs are not limited to the three examples mentioned here; there are others that provide the same, or possibly, a more advanced services.

⁵ Software programs used by schools and businesses to manage their finances.

I expound on the performances of the financial software programs that some fee-paying public primary schools were using in the form of a model to highlight their functions on Figure 4.1 below:

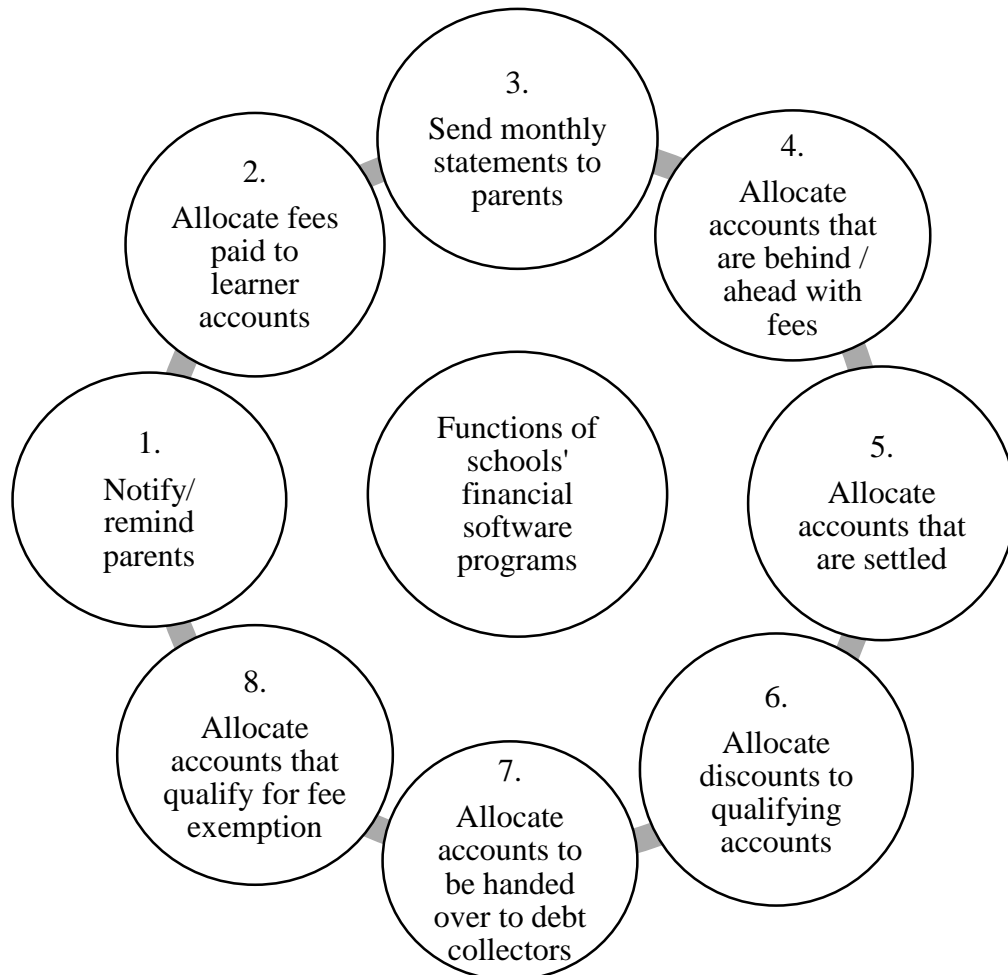


Figure 4.1. *Functions of schools' financial software programs*

The model in Figure 4.1 explains the functions of the financial software programs that some of the fee-paying public primary schools were using to manage their finances. According to the participants, the programs have simplified the responsibilities attached to sourcing and managing school finances. Some of the functions that the software offers include reminding parents to pay the school fees, sending out statements, allocating accounts, highlighting accounts that are behind with payments, notifying schools of any irregularities that may need urgent attention like parents suddenly not paying school fees and highlighting accounts that are in arrears. The software can play a very important role in improving the sourcing of finances in schools because it can serve as a constant reminder to both parents and SGBs to

always be on the alert with regard to school finances. Most of the schools that participated in this study did not have proper strategies for sourcing and managing finances; this model explains how the software can assist schools to keep track, plan and source finances, since it reminds parents to pay, issue statements and alerts schools of any new developments as far as the finances are concerned.

In the next section I present the challenges that were experienced by fee-paying public primary schools when sourcing and managing finances during the pandemic.

4.4.5. Challenges experienced by SGBs when sourcing and managing funds during the pandemic

After exploring the way the schools sourced and managed their finances in the previous question, I asked the participants in the interviews: “What challenges did you face when sourcing and managing funds during the pandemic?” I had to probe this question in order to establish the challenges facing fee-paying public primary schools in their endeavours to source and manage funds during the pandemic.

The SGBs discussed the challenges they faced and the strategies used to overcome them. For instance, P1 from S1 said, *“It was very difficult to source the school fees from the parents, its normally not an easy task to do under normal circumstances, the Covid-19 pandemic made it even worse”*. According P2 from S2, collecting school fees was a challenge but it was not the only challenge. P2 expressed, *“Another challenge is that we were unable to conduct the fundraising activities, learners were not coming to school every day, large gatherings were prohibited and most of our fundraising activities requires us to have big gatherings”*.

P3 from S3 said:

It was not easy to call and remind the parents about the school fees because a majority was giving the same reason, how the pandemic affected their incomes. Managing the funds was something else, we were walking on egg shells when it comes to spending because we were unsure how long the pandemic was going to take. The school was struggling to pay some of its expenses, particularly the salaries of SGB paid staff because that is where most of the school funds are channelled to.

P4 from S4 expressed, “*In our school the sourcing of school fees was not a serious challenge as it was reported by other schools and in the media. We had few cases where parents were not paying during the pandemic*”. P5 from S5 remarked as follows: “*Parents in our school normally pay in full in the beginning of the year to take advantage of the discount that is given to parents who settle their accounts early.*”

P5 from S5 also mentioned a very interesting point about the challenges that they faced with the allocation of the Paper Budget from the department. This what he said:

The department of education is not faithful when allocating the Paper Budget. We received a preliminary Paper Budget for 2023 in November 2022, the allocation was R265 409, and around February 2023 it was revised and the new allocation R195 330 for 733 learners. When preparing our budget, we planned with the R265 409 (see Annexure H).

The above assertion by P5 revealed that the MDoE does not allocate the Paper Budget as stated in the amended National Norms and Standards for School Funding (ANNSSF, 2021). The ANNSSF (2021) states that R807 should be allocated per learner in a Quintile 4 school and R279 per learner in a Quintile 5 school for the 2023 academic year. According to the ANNSSF (2021), S5 with an enrolment of 733 learners was supposed to be allocated a Paper Budget of R204 507 in 2023 and not the R195 330 it was finally allocated by the MDoE (see Annexure H). I then wanted to find out what the Paper Budget allocation for 2020–2022 was for S5. In 2020, S5 had a learner enrolment of 705 learners and the MDoE allocated a Paper Budget of R128 548. In 2021, S5 had an enrolment of 706 learners and the allocation was R125 916 and in 2022 it had 718 learners and was allocated R166 001 (see Annexure H on page 203).

Themes

Allocation of Paper Budget as documented in the ANNSSF to fee-paying public primary schools.

According to the ANNSSF, in 2020 S5 was supposed to get an allocation of R179 070, R179 324 in 2021 and R190 988 in 2022. The school has therefore been receiving less than is prescribed by the ANNSSF for four consecutive years. This is exacerbated by the fact that 2020 and 2021 were very difficult years because of the pandemic and

schools needed all the financial support that was possible. Fortunately, S5 was one of the very few schools that was successful in sourcing and managing their finances prior to and

during the pandemic and the SGB has was able to operate with very few disruptions during the pandemic.

Table 4.3 below presents the way the Paper Budget should be allocated to schools from Quintile 1–5 schools as stipulated by the ANSSSF (2021).

Table 4.3: National table of targets for school allocation (2020–2023)

National Quintiles	2020	2021	2022	2023
NQ1–3	1468	1466	1536	1610
NQ4	736	735	770	807
NQ5	254	254	266	279
No fee threshold	1468	1466	1536	1610
Small schools: national fixed amount	34 000	33 968	35 598	37 307

Source: Amended National Norms and Standards for Schools Funding (ANSSSF, 2021)

The other SGB members shared the same sentiments with their principals about the challenges that their schools experienced during the pandemic. Some were not sure these about and then referred to the principals and finance officers. FO1 from S1 remarked, “Some parents were very clear to say they were not happy about paying the full school fees because their children were not learning during the lock down, so some were deliberately not paying because of that”. FO2 from S2 said, “The department gave an instruction that it was compulsory for schools to buy PPE for learners and staff, the PPE were not part of the budget but we had to comply”. FO3 from school three (S3) went further and said, “Parents were not paying the school fees as expected during the pandemic. However, despite the pandemic, there were parents who remained faithful and continued to pay the school fees”. The assertion by FO3 suggests that some parents whose incomes were not affected by Covid-19 did not hide behind the pandemic but continued to pay school fees as expected.

Interestingly, participants in S4 and S5 indicated that their schools were not affected by the pandemic. FO5 from S5 replied:

It was business as usual in our school, we did not face challenges when sourcing and managing the finances. We had very few parents who were affected by the pandemic. We did not face challenges, normally we encourage parents to pay school in the beginning of the year in full, we offer a 10% discount for parents who pay school fees for the whole year by February. Most parents take this opportunity and settle the school fees which enables the school to have money.

This is testament to the fact that if schools can manage their finances properly, plan ahead and keep reserves of funds in their accounts, the chances of future pandemics affecting school finances can be minimised by far. In South Africa, the first 21-day lockdown was announced by President Ramaphosa on 23 March 2020 stretching from 26 March to 16 April 2020, to contain the spread of Covid-19. S5 gives discount to parents who pay all their school fees by the end of February each year. This means that parents who took advantage of the discount in S5 paid before the lockdown, hence S5 did not take the brunt of the pandemic.

According to the participants, most of the schools that were part of in this study were faced with the same challenges. One that was common for almost all the schools was the challenge of non-payment of school fees by parents. This anomaly was aggravated by the pandemic which both directly and indirectly affected almost all the sources of income. The responses given by the participants revealed that the pandemic negatively affected the financial management of many schools. Other challenges emanated from this, for example, the participants mentioned that they struggled to pay the salaries of SGB staff. This is because they were not sourcing sufficient funds during the pandemic, which made it very difficult for them to manage the finances. Another interesting challenge is that some parents were reluctant to pay because their children were not learning during the pandemic. The participants also revealed that schools were mandated to procure PPE which was not included in their budgets. The department did however provide funds for schools in the form of the Covid-19 relief grant and the participants revealed that the money was enough to cover most of the schools' expenses. However, the grant was not given to all the schools.

4.4.6. How SGBs dealt with the challenges they faced when sourcing and managing funds during the pandemic

After the participants had mentioned all the challenges that fee-paying public primary schools faced during the pandemic, I asked them how they dealt with these challenges. I sought to probe this question in order to understand whether the strategies they used were

effective, and what they thought could have been done better to deal with the challenges so that strategies may be devised to deal with future pandemics. The way the participants handled the challenges were divided into the following three sub-themes: i. *Dealing with the challenges experienced during the pandemic*; ii. *Lessons learnt by SGBs when dealing with the challenges of sourcing and managing finances during the pandemic*; iii. *Teaching and learning during the lockdown*.

4.4.6.1. *Dealing with the challenges experienced during the pandemic*

The participants believed that they did everything they could to deal with the challenges when sourcing and managing the school finances. This is evident because the majority of the participants mentioned all the attempts they made.

For example, P1 from S1 responded,

The school was trying by all means possible to overcome the challenges. Parents were sent letters by emails requesting them to pay. Phone calls were also made to remind them about the payments, some were responding positive, some were not.

Similarly, P2 from S2 added,

The challenge of non-payments was not easy to address, as a school we couldn't sit back and do nothing about it. We were calling parents every day and asking them to pay the school fees, letters were sent to them, we made them commit and arrange debit orders to pay the school fees.

The above responses suggest that the schools were trying their level best to source funds during the pandemic despite the challenges. However, P3 from S3 had a different view: *"There was actually nothing to do, the reasons that the parents were giving were very valid. For compliance as a school we were sending letters and statements to encourage them to continue paying the school fees"*. P4 from S4 remarked, *"We were making arrangements with parents, asking them to pay what they can afford and let them pledge that upon sorting out their income issues, they will pay the school fees together with the arrears"*. The assertion by P3 implies that their school did not put more effort into sourcing funds, they 'gave up' or they were 'understanding', recognising that parents did not have money for school fees, hence they merely sent letters and statements requesting payment.

The chairperson of S1 said their school took steps against parents who did not pay the school fees. C1 expressed,

The parents who have been in arrears for a long time even after attempts of recovering the fees without success, their accounts were handed over to debt collectors. This has worked massively because we have seen a positive response as we have seen money from bad debts coming in. However, this has happened post the Covid-19 pandemic.

The chairperson of S2 indicated that the parents signed contracts that were binding on them to pay school fees for the year in full when their children were admitted to the school. This is what C2 from S2 said, “*The principal was reminding parents about the contracts that they have signed, letters of demand were sent, calls were made. Some parents after the follow ups they were paying the school fees*”.

The above accounts by the participants suggest that the steps taken by the schools, including the constant calling of parents, sending letters and handing over accounts to debt collectors, were effective as a number of parents responded positively. The binding contracts that the parents signed, as mentioned by C2, served as an effective mechanism for reminding parents about their obligation to pay school fees. As indicated above it was effective because some parents paid their school fees after the follow-ups.

When managing funds during the pandemic most of the participants indicated that they abandoned the approved school budget and prioritised the payments that had to be made. P1 said in this regard:

As far as managing the finances is concerned, priority was given to the expenses that we could not ignore like salaries, water and electricity as well as other consumables like papers to prepare school work for the learners. Projects, maintenance and other things that were part of the budget were put on hold.

The challenges that the fee-paying public primary schools faced during the pandemic served as an eye opener, according to participants, sourcing of school fees is now prioritised by schools because they want to have as much money as possible to survive rainy days such as pandemics. FO2 from S2 said:

Now that the pandemic is gone, we have hired two debtors' clerks, their responsibilities will be to recover the school money that is owed by parents to the school. They will call all the parents who are not paying, send letters to them and this will lead to the school handing these parents over to debt collectors.

FO3 from S3 also mentioned something very interesting about parents who believe that education in public schools should be free. In her response, FO3 responded:

In parents' meetings and when we are presenting the Budget in the AGM the principal always explains to parents that unlike no-fee schools, our school is a fee-paying school and it depends mainly on the school fees that is paid by the parents.

When asked how they handled the challenges of sourcing and managing finances during the pandemic, participants in S4 and S5 indicated that their schools did not experience many challenges. FO4 stated in this regard,

The obligation of parents to pay school fees is taken very seriously in our school. We let parents know that we are a fee-paying public school from the beginning when we admit their children, we give them the bank debit order forms.

FO5 from S5 also mentioned that parents are encouraged to pay their school fees in full early in the year. *"If parents do not pay for two to three months consecutive we make follow ups and this pushes them to pay, if they pay in full by the end of February, we give them a 10% discount"*. It would appear that the methods for sourcing school fees used by S4 and S5 were effective since the respective participants indicated that the majority of the parents were fulfilling their obligations of paying the school fees.

It is said that 'experience is the best teacher'. As the participants felt the brunt of the pandemic they must surely have learnt something about dealing with challenges related to sourcing and managing finances better should another pandemic arise. Still, on the same theme, I wanted to know whether they thought that they could have dealt with the challenges better or not, and where did they think they needed to improve.

Responding to this question, FO5 said,

When we admit learners for the first time, parents must know that school fees are mandatory. We should then give them the bank debit order forms to take to their

banks and do stop orders for the money to be transferred to the school account automatically.

C2 concurred with FO5, stating,

The contracts that parents are signing when they enrol their children must also be improved, it must indicate that parents are obliged to pay the school fees even during an unforeseen circumstance.

The above suggested strategies were implemented by S4, which according to the participants from S4, did not experience the challenges relating to the sourcing and managing of funds during the pandemic. This is a testimony to the fact that if schools can implement such strategies, the challenges of sourcing and managing school finances may be minimised.

Responding to the same question, T2 from S2 said,

Schools must not wait for a lockdown to start sourcing money from parents, they must do it on regular basis and make sure that school accounts are always having enough money to operate even when parents are not paying for a certain period of time.

P4 from S4 shared the same sentiment, saying:

When parents are paying school fees under normal circumstances, schools must make use of the funds wisely and include budget funds to purchase advanced technology equipment to enhance teaching and learning. This will excite parents and they will be motivated to pay with confidence for the education of their children.

These interview findings make it very clear that if schools are able to collect school fees successfully, there will be no challenges in managing school finances. The findings also suggest that SGBs should avoid waiting for a need to arise before they start chasing parents to pay school fees; the collection of school fees must be an ongoing process, pandemic or no pandemic. This will enable schools to have enough in their coffers to survive for a long time even when parents take a break from paying school fees.

4.4.6.2. *Lessons learnt by SGBs when dealing with the challenges of sourcing and managing finances during the pandemic*

After experiencing serious challenges when sourcing and managing school finances during the pandemic, the participants mentioned immense lessons they learnt that could be useful in the future should another pandemic arise.

The first lesson the principals mentioned with regard to sourcing and managing school fees is that parents are motivated to pay when their children are learning, pandemic or no pandemic. For instance, P1 from S1 expressed, “*Parents want to enjoy value for their money, continued teaching and learning even when learners are not attending physically can motivate the parents to pay school fees*”. P3 from S3 concurred with P1 stating,

Schools must give parents what they want, quality education for their children and parents will see the need to pay the school fees. During a lockdown teaching must and learning must continue to take place, learners must learn from home. When parents are paying school fees under normal circumstances, schools must make use the funds wisely and budget for more advanced methods to teach learners, something that will excite parents to pay with confidence for the education of their children.

P2 from S2 responded:

The pandemic has taught us that we must not wait for the pandemic to start sourcing the school fees, parents must be encouraged to be in good standing with the school fees so that the school can always have money.

P4 from S4 added:

The school must introduce online learning. Whether there is a pandemic or no pandemic, learners must be used to online learning, the school must have the resources ready and utilised so that we have all systems up and running should another pandemic come.

The assertions by the principals reveals that they have learnt a lot when dealing with the challenges that their schools faced during the pandemic. The first lesson is that parents are motivated to pay when their children are learning. It would appear from the study findings that some parents were reluctant to pay because their children were not learning during the lockdown. The second lesson is that fee-paying public schools must not wait for a pandemic to source the school fees. The pandemic was a wake-up call to the principals and SGBs to understand that parents should be encouraged constantly to fulfil their obligation to pay

school fees and reasonable steps should be taken against parents who fail to pay them. The lesson that the principals have learned is that to keep teaching and learning going even during a lockdown, they should introduce online learning.

These findings reveal that online learning is supported by many school stakeholders and can serve as a very good solution for learners to continue learning should other pandemics or any other circumstances arise in the future. The participants also mentioned that schools should not wait for a lockdown to make use of virtual lessons; online learning platforms should be normalised in schools.

C1 from S1 had the following to say in this regard:

Virtual lessons must not be only considered when there is a lockdown, let's assume a teacher will be absent, or doesn't have a period on the particular day, the teacher can make arrangements for a virtual class for the learners to attend while in their homes.

C2 from S2 expressed that there must be a clause in the contracts that parents sign when they enrol their children in fee-paying public schools.

The contracts that parents are signing when they enrol their children for the first time must also be improved; it must indicate that parents are obliged to pay the school fees even during unforeseen circumstances.

This assertion was supported by T1 from S1 who said:

I think if the department should introduce policies that can mandate parents to pay school fees in fee-paying public schools, with all the policies and systems in place parents can pay the school fees.

The above accounts by the chairpersons revealed that they had learnt that schools should improve the contracts of admission acceptance and adapt them to bind parents to pay the school fees. Parents in general want the best schools for their children and when their children are admitted to good schools they accept with pleasure. That is the right time to read the binding contracts to them and give them the option to sign if they agree with the terms, which include an obligation to pay the school fees regardless of circumstances.

The responses provided by the participants also revealed that some parents do not understand the concepts 'fee-paying public school' and 'no-fee public schools'. T4 of S4 stated in this regard:

I think parents must first be made aware that a fee-paying public schools depend mainly on the school fees. Some parents believe that education is for free in public schools and therefore they are not really obliged to pay the school fees. Schools should explain the reasons for paying school fees to parents and explain the fact that the government gives way less money to fee-paying public schools as compared to no-fee schools. The fee-paying schools must then offer quality education in return to give a reason for parents to pay.

This assertion suggests that the participants had learnt that some parents are reluctant to pay school fees in fee-paying public primary schools because some parents believe that education in public schools should be free. If parents can fully understand the difference between fee-paying public schools and no-fee public schools, perhaps it might convince them to pay the school fees. An alternative is to take their children to schools of their choice fully aware that they will be expected to pay school fees in fee-paying public schools, or not in the case of no-fee public schools.

Responding to the same question T3 from S3 said:

Maybe the school must start taking serious steps against parents who are not paying school fees, before admitting learners, we must check if the parent once had a child in the school and if they were paying. If not, then such parents' children must not be admitted.

This suggestion cannot however, be implemented because it contradicts SASA section 5(3)(a) which stipulates that a public school may not refuse admission to a learner on the grounds that his or her parent is unable to pay or has not paid the school fees determined by the SGB under SASA section 39.

4.4.6.3. Teaching and learning during the lockdown

According to some of the participants, the reason for some of the parents not paying school fees is because their children did not learn anything during the lockdown so they did not see the need to pay school fees. When interviewing the participants, I then asked them the

following question: “During the lockdown, did the school devise any means to assist learners with their school work? If yes, please elaborate, if no please explain why?” I needed to understand what was the real reason for not paying school fees and how the schools dealt with the situation.

Responding to the question, P1 of S1 stated: “*The teachers were using the WhatsApp groups of their classes to share work that the learners must do from home.*”. P2 of S2, on the other hand said: “*The first lockdown was abrupt, school did not really prepare any work for the learners to do while at home during the lockdown*”. P3 from S3 added, “*When the lockdown was extended the school management made arrangements with the teachers to prepare some work for the learners in order for them to continue to learn while at home*”. P4 from S4 replied, “*Yes, although it was not sufficient but the teachers were communicating with the parents on social media platforms like the WhatsApp groups, sending work for learners to write. Although this was working, but some learners were not privileged enough to have access to WhatsApp because they did not have data or smart phones*”.

The principals’ responses revealed that teachers were only giving the learners work to do at home, and teaching and learning was not necessarily taking place. This was not effective because not all the learners were able to access the work that was sent on the social media platforms for various reasons. This was supported by FO1, who also admitted that this was not sufficiently effective because not all of the learners were able to access WhatsApp.

FO1 from S1 had this to say:

The WhatsApp groups for classes were used to send work home for the learners to learn while at home. Although this was not effective for many learners because not every learner had access to the required gadgets and internet connection but the few that were attending were assisted.

FO3 from S3 said, “*No, the teachers did not teach during the lockdown, remember the lockdown was a sudden thing, no one knew about it, the President made the announcement on national TV*”. This response by FO3 confirms that most schools did not have time to communicate and prepare for virtual lessons during the lockdown because the lockdown was abrupt.

4.5 SUMMARY OF THE FINDINGS

In this section I discuss how the findings synchronise with the study's theoretical framework – accountability theory.

In this study, accountability theory emerged as a relevant framework to synthesise the findings on SGBs as the custodians of finances in schools. Accountability theory, as explained by Rangongo et al. (2016), relates to what is lawful as per organisational policies, and how the activities and roles of various players reflect the will to always act in the best interests of the organisation and its beneficiaries. Principals and SGBs are mandated to ensure that school financial records are kept, school books are audited every year and school stakeholders know how funds are utilised. The actions of principals and SGBs in the process of financial management are monitored by the school community which includes parents, other teachers, peer managers and the Department of Basic Education (DBE). In this study the SGBs experienced pressure when sourcing and managing school finances because their schools were funded mainly by the parents and partly with taxpayers' money. School finance policies that guide the use of school finances include the Financial Directives for Schools (FDS, 2019), the NNSSF (1998) and the SASA (1996). These policies hold SGBs accountable on how they source and manage school finances. Such policies also require SGBs to be open and transparent to all school stakeholders on how the finances of the schools are managed.

4.5.1. Accountability of SGBs in sourcing and managing school finances

School principals as ex-officio members in the SGB represent the Provincial Head of Department (HOD) as documented in SASA section 16(3). Principals are therefore accountable to the HOD, and at the end of each academic year they have to submit an Annual Academic Performance Report (AAPR) to the HOD (SASA, 1996). In this report, principals give an account of every activity that has taken place at their schools, including a detailed report on how the finances of the schools were managed. As elected members, members of the SGB, including principal, are accountable to parents, teachers and support staff as their representatives. SGB members and principals continuously execute their duties in schools as systems, and are observed and evaluated by both their audiences and themselves (Frink & Klimoski, 2004).

The findings of this study reveal how the SGBs, as trusted and accountable representatives of parents and other stakeholders, sourced and managed school finances during the Covid-19 pandemic. They are obliged by law to give a full account on how they executed this task at the AGM. In Table 4.4 below I present the themes, subthemes and findings that emerged from this study based on the premise of accountability theory.

Table 4.4: Contextual application of the findings

Findings	Contextual application of the findings
The SGBs that participated in this study had different understandings and interpretations of their roles in sourcing and managing school finances during the Covid-19 pandemic.	SGB members cannot carry out their duties effectively and efficiently if they do not fully understand them. This could lead to poor sourcing and management of school funds which could in turn have a negative impact on quality education.
In view of the lack of communication and coordination strategies, the majority of the participating fee-paying public primary schools experienced major challenges in sourcing funds from parents and sponsors who were also severely affected by the pandemic.	The pandemic affected a number of schools, however, schools should budget for rainy days. They should try to collect enough money when there are no challenges in order for schools to always have sufficient.
Schools struggled to pay monthly bills, including the salaries of SGB-appointed staff. Challenges in honouring contracts with service providers.	Improved financial sourcing and managing strategies could avoid situations where fee-paying public schools find it difficult to pay their monthly bills.
Despite the pandemic negatively affecting schools, positive attributes were also experienced during the pandemic	Some businesses and employees thrived during the pandemic (particularly those in the Health Departments); parents who were involved in such sectors managed to pay their fees and some businesses might have donated to fee-paying public primary schools if they had been approached.
The negative impact of the Covid-19 pandemic when sourcing and managing school finances	The Covid-19 pandemic negatively influenced the sourcing and managing of school finances. However, active participation by SGBs could have had a positive impact on the sourcing and managing of school finances.
The Mpumalanga Department of education did not allocate the Paper Budget as documented in the Amended National Norms and Standards for School Funding	The inconsistency and sudden changes of allocated amounts in the Paper Budget inconvenienced schools might have led to deficits in school budgets that could disrupt the planning of fee-paying public school.

<p>(ANNSSF) to some fee-paying public primary schools. These schools were given less than that prescribed by policy and this upset the school budgets</p>	<p>Allocating money to schools using the approved ANNSSF could help to ameliorate this, allowing schools to be in a good position to estimate their incomes for inclusion in their budgets.</p>
<p>The need for effective strategies to source and manage finances</p> <p>Debit order method and giving 10% discount were found to be effective methods of collecting school fees</p>	<p>Proper strategies for sourcing and managing school finances are essential for running an effective school. When a school is able to source and manage its finances effectively, improved quality education is easily achievable because better teaching material can be purchased, and staff members may be motivated to be fully productive knowing that their salaries will not be delayed and their jobs are safe.</p> <p>The cost of living and making ends meet were challenges for many during the pandemic. allocating Hence, giving a discount on accounts that are settled early could motivate many parents to settle their accounts early in the year. As some parents forget to make payments, the debit order method could also assist schools to collect school fees successfully.</p>
<p>Involve parents to make them see themselves as important role players in the school.</p>	<p>Parental and community involvement in the sourcing and managing of school finances could assist fee-paying public school. If parents are involved they develop a sense of ownership and may cooperate by paying school fees and supporting fundraising campaigns.</p>
<p>The use of financial software programs play a huge role in assisting schools to source and manage their finances effectively and efficiently. The schools that were using such software during the pandemic experienced fewer financial difficulties.</p>	<p>The financial software programs could improve the sourcing and management of school finances as the few schools that utilised such programs were very happy with their performance and did not experience challenges related to sourcing and managing finances.</p>

The findings revealed that the SGBs that participated in this study had different understandings and interpretations of their roles in sourcing and managing school finances during the Covid-19 pandemic. The study found a few reasons behind these multiple understandings and interpretations: the conflicting priorities schools had to face during the pandemic and balancing the educational, health and safety needs of learners and staff remained a challenge with the majority of the SGBs in this study.

A lack of consensus and leadership among the SGB members mainly on decision-making regarding the management of school finances. Recalling that the SGB is composed of individuals with different perspectives and interests, reaching consensus during a trying times such as the Covid-19 pandemic became a huge task. As a result, decisions pertaining to the reopening of schools, implementation of safety measures and management of online teaching and learning during the pandemic with limited financial resources posed a serious challenge for SGBs in several schools in this study.

SGBs did not fully understand their role in the sourcing and managing of school finances during the pandemic. Moreover, some did not have time for their duties on the SGB because they were also busy with their own work and businesses. This finding does not comply with accountability theory because it is very difficult for one to be held accountable for a responsibility that they did not understand in the first place, hence the importance of capacitating SGBs with regard to their roles. Fee-paying public primary schools receive money from parents in the form of school fees, and in the Paper Budget from the State in the form of taxpayers' money. SGBs are therefore mandated to account to all these stakeholders on how they supplement and manage these funds.

The findings reveal that the use of a financial software program can improve the sourcing and managing school finances. Accountability theory states that being accountable improves members' performance because they understand that they will be expected to explain themselves to their masters upon completion of a given task. At the end of the year, SGBs are expected to report to parents at the AGM on how they sourced and managed school finances and also present a budget for the following year. Figure 4.2 below presents a model I developed for use by fee-paying schools to source and manage their finances.

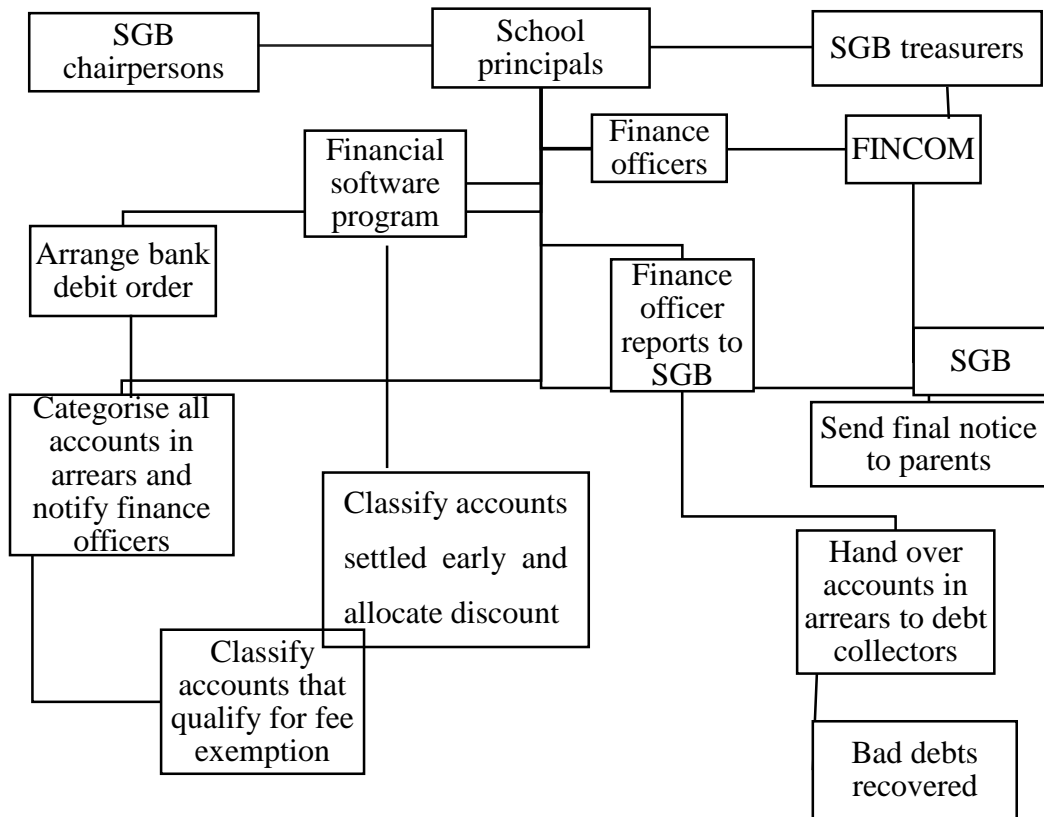


Figure 4.2: *Sourcing and managing finances in schools*

The model above explains how SGBs can improve the sourcing and managing of school finances. SASA section 36 states that the sourcing and managing of school finances is the responsibility of the SGB. The FINCOM, as an official committee of the SGB, is delegated by the SGB to oversee the school finances and report to the SGB on a termly basis (FDS, 2019). The model in Figure 4.2 explains the key role players in the sourcing and managing of school finances and how SGBs can improve this to prevent circumstances such as funds running out which happened in many schools during the Covid-19 pandemic. The SGB chairperson as leader of the school governance, forms part of the FINCOM, representing and looking after parents’ interests. School principals are at the centre of the sourcing and managing of finances because they are the schools’ managers, advising SGB members on what is expected of them when sourcing and managing the finances. SGB treasurers are the official chairpersons of the FINCOM and the management of school finances is their primary responsibility (FDS, 2019). Finance officers are full-time employees of the schools and their primary responsibility is to work with school finances on daily basis.

The FINCOM should obtain regular feedback from the finance officer about the cash flow of the school. In their turn, the finance officer should work with the financial software

program to remind parents about the school fees every month, send statements, allocate payments and retrieve accounts that are in arrears (See Figure 4.1 for all functions of the finance software programs). The finance officers should use the software to create debit order mandates for parents to pay the school fees automatically, monitor accounts that are paid early and allocate discount for early payments (depending on the schools' finance policies) and immediately notify the FINCOM of any accounts that are behind by more than three months. The FINCOM, via the SGB treasurers and the principals, then alerts the SGB to the accounts that in arrears. The SGB should then communicate with those parent and alert them to the intention to hand over their accounts to debt collectors. After the agreed period, the SGB can then hand over the accounts to debt collectors which then use various methods to recover the funds from the parents.

What makes the model unique is the inclusion of the financial software programs. If finance officers were to be introduced to the programs and receive proper training on how they may fully utilise them, SGBs in fee-paying public schools could improve the sourcing and managing finances in their schools.

4.6 CONCLUSION

SGBs contribute to either success or failure when it comes to sourcing and managing school finances. The SGBs that participated in this study seemed to have very little understanding of their role in sourcing and managing finances in their schools, as most of them were not fully informed about their roles as members of the governing body. In addition, the education authorities are not doing enough to assist SGBs to understand their responsibilities.

The findings of this study exposed the poor planning and lack of proper strategies by fee-paying public primary schools as far as proper sourcing and management of finances is concerned. The findings further exposed situations that occur in fee-paying public primary schools as a result of poor sourcing and managing finances. Despite the challenges that fee-paying public primary schools faced during the pandemic, a majority of such schools still do not have proper strategies of sourcing and managing school finances. Should other similar pandemics arise in the future, such schools may face the same challenges they faced during the Covid-19 pandemic.

The next chapter, Chapter 5 is the last chapter. It serves as the conclusion for this research. In it I present the findings of the study as informed by the research questions, the themes and

categories that were developed during the data analysis. I then discuss a model that I developed informed by the findings gleaned from the participants. In addition, the chapter makes recommendations for improve the sourcing and managing of finances during pandemics based on the study findings and also makes suggestions for future research.

CHAPTER 5

OVERVIEW, FINDINGS, RECOMMENDATIONS AND CONCLUSIONS

5. INTRODUCTION

The aim of this study, as indicated in the previous chapters, was to explore how fee-paying public primary schools managed their finances during the pandemic in Ehlanzeni District in Mpumalanga province. The previous chapter of this study, Chapter 4, presented the findings of this research as informed by the participants' responses during the interviews. The study was driven by the main research question, **“How did school governing bodies (SGBs) in fee-paying public primary schools in Ehlanzeni district manage their finances during the Covid-19 pandemic?”** This question was pivotal as it elicited responses from the participants which were linked to the aim of the study, which was to explore how fee-paying public primary schools managed their finances during the pandemic. In this chapter, I give a summary of the entire study and discuss the findings of the research. In addition, I present the findings by comparing them to the literature that was presented in Chapter 2 of this study and beyond. I further present a model that I developed as informed by the findings of this study. The chapter also discusses the contribution of the study to the improvement of sourcing and managing finances in fee-paying public primary schools. Finally, I present the recommendations as informed by the findings as well as suggestions for further research.

5.1 SUMMARY OF THE STUDY

In Chapter 1, I introduced the study in detail covering aspects like the background, problem statement, general objectives of the study, research questions and the rationale for the study. I further presented the literature review, theoretical framework, the choice of methodology, the approach and design, trustworthiness and credibility, as well as the ethical considerations of the study.

In Chapter 2, I presented a series of literature on school financial management, exploring insights from various academics in both local and international contexts. I also explored literature on past world pandemics and how they affected the economy, public sectors, the education sector in general and schools in particular. Reviewing the literature enlightened me regarding the impact of pandemics on the management of school finances, consequently hindering the delivery of quality education. After reviewing the literature, I realised that past pandemics had affected schools uniformly, then Covid-19 came and schools were affected

in the same way as they were affected by the 1918–19 Spanish influenza pandemic, the 1968 Hong Kong flu, the 2009 swine-origin influenza pandemic and the Ebola pandemic in 2014 (Beach et al., 2020; Chang, 1969; Powers & Azzi-Huck, 2016). This is where I identified the gap relating to the fact that fee-paying public schools should have better strategies in place to deal with pandemics that may arise in the future.

In Chapter 3, I gave a comprehensive account of the research paradigm that was employed in this study, covering the qualitative research approach as well as the case study research design that gave direction to this study. In addition, the data collection steps, my role as the researcher, data scrutiny and clarification, trustworthiness, ethical matters and limitations were discussed.

In Chapter 4, I presented the experiences of the school governing bodies (SGBs) of different fee-paying public primary schools in managing their finances during the Covid-19 pandemic. The responses of the SGBs were quoted and analysed with the aim of answering the research questions of the study. The answers obtained formed the findings of this study, which also led to the recommendations made in Chapter 5.

Chapter 5 is the last chapter; here I present a summary of the study and the findings that emerged from the data that were analysed in Chapter 4. I further present the contribution made by the study to the improvement of sourcing and managing of finances in fee-paying public primary schools. Finally, I present the recommendations as informed by the findings as well as suggestions for further research.

5.2 THE STUDY FINDINGS

The main objective of this research was to explore how fee-paying public primary schools managed their finances during the pandemic in Ehlanzeni district in Mpumalanga province. In line with accountability theory, school principals as ex-officio members of the SGB are accountable to the Provincial Head of Department and SGB (RSA, 1996). SGB members are accountable to the parents, teachers and support staff as elected members to represent these components. Principals and SGBs are mandated to ensure that school financial records are kept, school books are audited every year and school stakeholders know how funds are utilised.

5.2.1 Summary of the findings

The questions that were asked of the participants were intended to reveal how fee-paying public primary schools managed their finances during the pandemic in Ehlanzeni district in Mpumalanga province. When the participants were interviewed, the interview proceedings were recorded and later transcribed. I then used the spiral data analysis steps detailed by Leedy and Ormrod (2010), to organise, peruse, categorise and synthesise the data. This procedure produced the following findings of the study:

5.2.1.1 The SGBs that participated in this study had different understandings and interpretations of their role in sourcing and managing the school finances during the Covid-19 pandemic. The study found a few reasons behind these multiple understandings and interpretations. These include:

- The conflicting priorities that the schools had to face during the pandemic. Balancing the educational, health and safety needs of learners and staff remained a challenge with the majority of the SGBs in this study.
- A lack of consensus and leadership among the SGB members mainly on decision-making regarding the management of school finances. Recalling that the SGB is composed of individuals with different perspectives and interests, reaching consensus during trying times such as the Covid-19 pandemic became a huge task. As a result, decisions on the reopening of schools, implementation of safety measures and management of online teaching and learning with limited financial resources during the pandemic posed a serious challenge to the SGBs in several schools in this study.
- A lack of preparedness to handle the crises relating to the magnitude of the pandemic, especially in the finance department.
- The absence of and unclear policies and protocols, as well as limited financial and human resources to respond effectively to the challenges imposed by the pandemic.
- Overwhelming demands to adapt to changing guidelines and regulations, including the need to implement online teaching and learning with limited resources while ensuring the safety of learners and staff.

5.2.1.1. In view of the lack of communication and coordination strategies the majority of the participating fee-paying public primary schools experienced major challenges in

sourcing funds from parents and sponsors who were also severely affected by the pandemic.

5.2.1.2. As the pandemic evolved, there was a need for timely communication with stakeholders such as parents, and teaching and non-teaching staff, as well as learners, and that was made difficult by the fact that communication channels were not effectively established or maintained.

5.2.1.3. The findings revealed that many of the participating fee-paying public primary schools struggled to pay their monthly bills, including paying the salaries of SGB-appointed staff and keeping up with monthly payments for service provider contracts and other school necessities during the pandemic.

5.2.1.4. Despite the pandemic negatively affecting schools, there were positive attributes the schools experience. These include:

- Some parents made a lot of money by selling and supplying of personal protective equipment (PPE) and other Covid-19 necessities.
- Some parents who were working for the Department of Health had to work for long hours, receiving bonuses and overtime pay. Such parents had enough money and settled their accounts which assisted the schools a great deal.
- Other parents were appointed by the Department of Education on a part-time basis to assist with informal activities such as sanitising learners, distancing them and helping them wash their hands regularly.
- The Department of Education also gave a Covid-19 relief grant to qualifying schools.

5.2.1.5. The Mpumalanga Department of education did not allocate the Paper Budget as documented in the Amended National Norms and Standards for School Funding (ANNSSF) to some fee-paying public primary schools. Fee-paying public primary schools were given less than the policy prescribed and this badly affected the schools' budgets.

5.2.1.6. The use of financial software programs played a huge role in assisting schools to source and manage their finances effectively and efficiently. Schools using financial

software to manage their finances had fewer financial difficulties during the pandemic.

5.2.2. The Sourcing and Managing School Finances Programme (SMSFP)

The study revealed that the involvement of SGB members in sourcing and managing school finances can improve the cash flow of fee-paying public primary schools. The effective functioning of the SGB and the FINCOM, as well as making full utilisation of financial software programs, can improve the way schools source and manage their finances. Based on the findings of this study, I developed a model that I call the **Sourcing and Managing School Finances Programme** that schools can utilise.

According to the Financial Directives for Schools (FDS, 2019), the SGB chairperson, the school principal and the SGB treasurer should form part of the FINCOM. The SGB can elect other additional members from the SGB to form part of the FINCOM but the chairperson, the principal and the treasurer must be on this committee. Finance officers are not mandated to be part of the FINCOM, however, it is recommended that they should be part of this committee because they are the ones who are working with the school finances on a full-time basis and can always explain better to the committee if there are things that they do not understand (FDS, 2019).

The Sourcing and Managing of School Finances Programme explains the interconnectedness of the **FINCOM** and how it can integrate the **financial software program** to improve the sourcing and management of school finances. The model explains that the **SGB chairperson, the principal and the treasurer**, as the main members of the **FINCOM** must get regular feedback from the **finance officer** on the state of the finances in the school. The finance officer should also be able to program the financial software so that it automatically sends reminder notifications to parents to pay school fees, sends out monthly statements and arranges debit orders. The finance officer should fully utilise the financial software program so that it gives accurate information about accounts that are settled, accounts in arrears, and accounts that qualify for school fee exemption. The finance officer should then print all this information and report it to the principal, who will then present it to the FINCOM and to the SGB. With accounts that are in arrears for more than three months (depending on the school's finance policy), the SGB should authorise the principal to **send final notifications** to parents to inform them that their **accounts will be handed over to debt collectors** and give them a date in case they decide to settle the accounts before they are handed over.

Finally, if parents still fail to cooperate, the **SGB hands over such accounts to debt collectors** which apply their procedures and pay the school if successful in **recovering the money**.

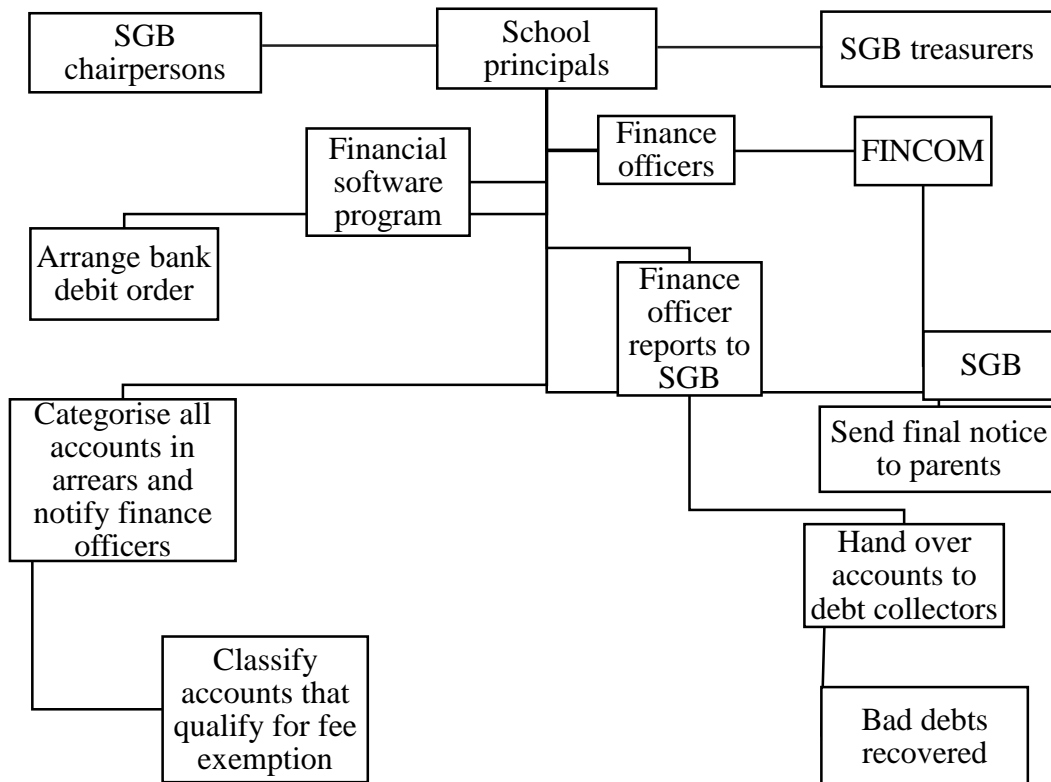


Figure 5.1: Sourcing and Managing School Finances Programme

5.3 COMPARING STUDY FINDINGS WITH THE LITERATURE AND THE SOUTH AFRICAN SCHOOLS ACT

5.3.1 The SGBs that participated in this study had different understandings and interpretations of their role in sourcing and managing school finances during the Covid-19 pandemic. The study found a few reasons behind these multiple understandings and interpretations.

The objective of the first research sub-question was to determine whether SGBs in fee-paying public primary schools understood the importance of their role in managing school finances, especially during the pandemic when many parents were not paying school fees. A number of researchers have found that in South African schools, principals and SGBs are not well capacitated to perform their roles. In some cases, they deliberately mismanage school finances, use school resources for personal benefit and sometimes they lack

knowledge of what is exactly expected from them, especially in managing school finances (Dibete & Potokri, 2017; Dwangu & Mahlangu, 2021; Myende et al., 2018). Literature also reveals that the problem of school boards not understanding their roles is not limited to South African schools, but is also experienced in countries like Lesotho, Nigeria, Kenya, Eswatini, Germany and the United Kingdom which have reported similar challenges (Dwangu & Mahlangu, 2021; Hallak & Poisson, 2007; Koross et al., 2009; Ochse, 2004; Okon, Akpan & Ukpong, 2011; Mestry, 2016; Mncube & Makhasane, 2013).

In this study, the school principals who participated had a varied understanding of their roles in the SGB and in managing the school finances. Some principals had very little understanding of their roles, while some were very clear about it: however, a majority were not playing their roles as expected and were not following the legislative framework, especially as regards financial management. The SGBs that participated in this study had different understandings and interpretations of their role in sourcing and managing the school finances, with the study finding that, in the main, SGB members had limited understanding. Some members deliberately ignored their duties and let the principals do all the work. Pandya and Shah (2018) and Aina and Bipath (2020) had similar findings, stating that school principals in some public schools handle all the financial matters of the school and merely report to the SGB on how they manage the school finances.

The data revealed that in most of the schools, the SGB members did not have time to carry out their duties in the schools that they served. They have jobs and run their own businesses and therefore delegate all their powers to the school principals. This could lead to deliberate financial mismanagement on the part of principals if they know that they manage the school finances by themselves, possibly using the finances for personal benefit. The study also revealed that the SGB members who represent the parents in some of the schools saw themselves as custodians and not role players in managing the school finances, hence, they believed that their role was to ensure that the school finances were not misused.

The data also revealed that SGB members who are full-time employees at the same schools have little or no voice in managing the school finances, as they did not see themselves as SGB members, but rather as employees who had to take instructions from the principals as their managers. Instead of engaging with the principal on governance matters, they merely take instructions from them. This is mainly because they are scared of losing their jobs if they do not see eye to eye with the principal, especially those who are appointed by the SGB.

The findings elucidated that most principals know what needs to be done but choose not to do things as mandated by the policy. The FDS (2019) mandates that the FINCOM should hold meetings on regular basis, at least once per month, to discuss finances and make payments. However, findings reveal that SGBs seldom hold FINCOM meetings. This finding confirms research that was conducted by Pandya and Shah (2018) and Aina and Bipath (2020), which found that principals in some public schools handle all the school financial matters without involving SGB members.

5.3.2 *With lack of communication and coordination strategies the majority of the participating fee-paying public primary schools experienced major challenges in sourcing funds from parents, as well as from sponsors who were also severely affected by the pandemic.*

Section 36 of SASA allows SGBs to take reasonable measures to supplement the resources given by the State to improve quality education for all learners. The charging of school fees by fee-paying public schools is one of the methods for supplementing their resources. The data collected revealed that the collecting of school fees during the pandemic was a serious challenge for many schools, as many parents' incomes were affected by the pandemic, particularly during the lockdown, some lost their jobs altogether, some had to take salary cuts and others had to work reduced hours which had a direct impact on their salaries. Most parents therefore did not have enough money to pay the school fees. A study that was conducted by Du Plessis (2020) during the pandemic predicted that schools would bear the brunt as parents would not be able to pay school fees which would affect the budget of many schools.

In agreement with the findings in the literature that was reviewed, the current study found that many fee-paying primary schools experienced serious challenges when sourcing and managing their finances during the pandemic. Mustafa (2020) found that fee-paying public schools and other independent schools were faced with financial challenges because their finances were hit hard by the Covid-19 pandemic. The majority of the schools that participated in this study mentioned that the pandemic made it very difficult for them to continue operating, especially during the lockdown and after the first few weeks following it. The challenges that they mentioned varied from school to school, but what was common in most of the schools was that all their challenges were the result of failing to collect school fees from parents.

The study found that some parents had not been paying school fees even prior the pandemic, although it got worse during the pandemic because even the parents who were paying school fees prior to the pandemic could not pay because their incomes were affected. The data further revealed that some parents were not paying because they did not understand the difference between *fee-paying public schools* and *no-fee public schools*. They therefore wanted their children to attend fee-paying public primary schools for free because these are “government schools” and are meant for the public. Another interesting finding concerning the challenges that were faced by the fee-paying public primary schools is that some parents were reluctant to pay because their children were not learning during the pandemic.

A study conducted by Naicker et al. (2020) found that parents in disadvantaged communities enrol their children in fee-paying public schools for better education knowing that they will apply for school fee exemption. The data from the participants confirm this finding as it revealed that some parents from townships and rural areas transport their children to fee-paying schools every day but they fail to pay school fees. Mestry (2016) found that schools in lower quintiles are struggling to come up with fundraising strategies while schools in higher quintiles find it easier to supplement their finances with school fees, donations and sponsors.

However, according to the findings of this study, fee-paying public primary schools that are in higher quintiles were battling to source funds from school fees, donations and sponsors during the pandemic. According to the participants, fundraising activities did not take place during lockdown, and even when lockdown restrictions were relaxed and learners were allowed to attend school, large gatherings were not permitted and the majority of fundraising activities like sports and large gatherings were cancelled. The participants also revealed that schools were mandated to procure PPE but it was not included in their budgets. However, the department later allocated a grant called the Covid-19 relief grants to some schools to minimise the financial strain, however, the money was received very late after schools had already struggled.

The study revealed that the poor sourcing of funds by fee-paying public primary schools led to challenges in managing their finances such as failure to pay the salaries of SGB-appointed staff and monthly bills like water and electricity, or to buy PPE, learning and teaching support material (LTSM) and other consumables to pay. All of these are necessities for schools to operate, hence the participants indicated that the pandemic interrupted their

schools enormously. The study also revealed that fee-paying public primary schools experienced challenges in honouring current contracts with service providers, in some schools SGBs had to negotiate reduced instalments with service providers.

5.3.3 *A majority of the participating fee-paying public primary schools had no effective strategies for sourcing and managing finances; the few schools that did, did not experience financial challenges during the pandemic.*

Findings from the literature revealed that the Covid-19 pandemic is not the first pandemic to interrupt the operation of different sectors including the education sector. In 1918, a pandemic called the 1918-19 Spanish influenza raged, towards the end of March and early April 2009, a new swine-origin influenza pandemic (A/H1N1) first appeared in Mexico and the United States of America (USA). Towards the end of 2019, the Covid-19 was first identified in Wuhan City in China and started spreading at an alarming pace (Bakken & Husøy, 2016; Girard et al., 2010; Mhlanga & Moloi, 2020; Stern et al., 2009). These pandemics have hit the world in different ways but what is common among them is that the spread of these pandemics necessitated many countries around the world to close schools for a period of time to reduce physical contact as a strategy to minimise the spread of the pandemics. If similar pandemics have appeared in the past, there is a possibility that there might be other similar pandemics in the future and schools should have measures in place to deal with future pandemics and minimise the loss of teaching and learning time while making sure that the cash flow of schools is not impacted.

The study found that many fee-paying public primary schools do not have proper measures in place to source and manage their finances. This implies that some parents were unwilling to pay school fees and there were no effective attempts to collect these outstanding fees, even prior the Covid-19 pandemic. According to the data, the fee-paying public primary schools only acted after noticing that there was a huge decline in the inflow of income, but by then it was already too late and many parent were battling with the effects of the pandemic. When sourcing finances most of the schools called the parents and sent letters and account statements reminding parents of their obligation to pay school fees. The study found that of these strategies were not particularly effective, as parents did not pay the school fees at an acceptable pace and schools battled to operate. The schools also handed over the accounts of parents who were not cooperating to debt collectors; this after numerous attempts had been made to get them to pay the school fees.

Despite the fact that most of the schools did not have effective strategies, some of the schools had measures in place and experienced very few challenges when sourcing and managing their finances. The data also revealed that some schools collected school fees by making parents pay via debit order; in addition, some gave parents discounts for settling school fees early in the year. These methods seemed to be very effective because the schools used these methods did not experience challenges in collecting school fees. However, there were a few cases where the participants mentioned that in some instances the debit orders were returned unpaid, but such cases were few according to the participants. As the president only announced the lockdown in April 2020, most of the parents who sought the discount had already settled their school fees for the year.

5.3.4 *The findings revealed that many of the fee-paying public primary schools that participated struggled to pay their monthly bills, including paying the salaries of the SGB-appointed staff, keeping up with monthly payments for service provider contracts and other school necessities during the pandemic.*

Literature on the importance of collecting school fees by fee-paying public schools points out that they have an influence of the quality of teaching and learning in schools. It further reveals that when schools are able to source and manage their finances effectively, they are able to procure additional resources such as technological devices, as well as to recruit highly qualified teachers with expertise to enhance learner performance (Ladd & Fiske, 2011). To buttress this, Iscan et al. (2015) found quality education to exist in schools where learners pay school fees in contrast to a decrease in quality education being observed in schools where fee payment has been abolished.

The findings of this study relating to the rationale behind the SGBs sourcing finances in the manner that they did is because they were under pressure to keep their schools operating normally and their funds were running out since many parents were not paying their school fees. The data revealed that the SGBs wrote letters and made phone calls to parents because they believed that these carried more weight than just sending a statement of account. They also wanted the parents to take ownership of the schools and understand that without their support the schools would not be able to operate. They wanted the parents to see themselves as important role players in the functionality of the schools.

The findings reveal that many of the participating fee-paying public primary schools struggled to pay their monthly bills, including paying the salaries of the SGB-appointed staff,

as well as keeping up with monthly payments for contracts with service providers and other school necessities. This forced SGBs to try every way possible to source finances for their schools. This is the main reason they sourced and managed the finances in the way they did.

5.3.5 Despite the pandemic negatively affecting schools, the schools experienced certain positive attributes

The study found that there were a few schools that had effective strategies for sourcing and managing their finances. The schools that offered discounts to parents for paying school fees in full at the beginning of the year did not experience severe challenges with collecting school fees. This discount worked to the schools' advantage because they were able to source sufficient funds, unlike the schools that expected parents to make payments to the school in their own time.

The study revealed that the Department of Basic Education (DBE) assisted schools with a grant called the Covid-19 relief grant. According to the participants, the relief grant was a lot of money and enabled them to recover from the financial loss that their schools had suffered. However, the grant was given to schools very late, after they have suffered a lot of financial strain. In addition, the grant came with conditions attached and not all the schools received it.

The data further revealed that during the pandemic, although many parents were not paying school fees, there were parents who were making a lot of money. For example, some parents had businesses supplying PPE and other Covid-19 necessities, while others worked for the Department of Health and worked for long hours, receiving bonuses and overtime pay. Accordingly, these parents had enough money and settled their accounts in full which assisted the schools a great deal.

5.3.6 The Mpumalanga Department of Education did not allocate the Paper Budget as documented in the Amended National Norms and Standards for School Funding to some fee-paying public primary schools. These schools were given less than the policy prescribes and this disrupted the schools' budgets

Section 34(1) of the SASA states that the State must allocate funding to public schools on an equitable basis to ensure that learners' right to education is fulfilled. The National Norms and Standards for School Funding (NNSF) then determines how the funds should be

allocated to schools using the national quintiles (see Table 4.3). The study found that the money that was allocated to some schools for the Paper Budget did not match the money that was supposed to be allocated as per the ANSSSF (see Annexure H). The participants revealed that this disrupted their annual budgets because the department gives them confirmation of the Paper Budget for the following year towards the end of each financial year. When the budget is presented to parents in the AGM the projected allocation of the Paper Budget is given, only to have the Paper Budget revised at a later stage with reduced amounts that are not in line with the ANSSSF.

5.3.7 *The use of financial software programs plays a huge role in assisting schools to source and manage their finances effectively and efficiently. The schools that were used this software experienced fewer financial difficulties during the pandemic.*

The finance officers of school four (S4) and school five (S5) revealed that they made use of financial software programs that assist with reminding parents to pay the school fees, generating statements of accounts, allocating funds, categorising paid and owing accounts, alerting SGBs to accounts in arrears and many other functions. I then developed a model that explains all the functions of the software programs (see Figure 4.1). If schools can fully utilise financial software programs, the sourcing and managing of finances could be improved.

5.4 CONTRIBUTION OF THE STUDY TO SOURCING AND MANAGING THE FINANCES OF FEE-PAYING PUBLIC PRIMARY SCHOOLS

This research contributed the following value to improve the sourcing and managing of school finances in fee-paying public primary schools during the pandemic:

- The SGBs of fee-paying public primary schools should strengthen the way they source and manage their finances and should be alert to the fact that sufficient funds should always be available to continue operating if other pandemics arise in the future.
- Fee-paying public primary schools should be cognisant of the need to procure ICTs and other advanced teaching equipment to enhance teaching quality. This may also enable the schools to roll out online learning so that learners can learn from home should

pandemics happen in the future. It would also serve as an effective mechanism for convincing parents to pay their school fees.

- Education authorities may see the need to improve the training of SGBs to fully understand their roles in the sourcing and managing of school finances. Well-capacitated SGBs can contribute to improving the sourcing and managing of finances in fee-paying public primary schools.
- The Sourcing and Managing School Finances Programme developed from the findings of this study could enhance the sourcing and managing of finances in fee-paying public primary schools.
- SGBs may be interested in introducing financial software programs and training finance officers on their use. This could play a huge role in improving the sourcing and managing of finances in fee-paying public primary schools.

5.5 LIMITATIONS OF THE STUDY

This research aimed to select participants as per the criteria that were set for inclusion in this research and not to come up with a representative sample of schools or participants. These criteria led to the limitations of this study: Firstly, the study is a qualitative one, the schools were purposefully sampled according to the criterion of being fee-paying public primary schools. Secondly, the participants included only SGB members who were serving in their school finance committees because they were believed to be directly involved in the sourcing and managing of finances during the pandemic.

Fourthly, I only sampled schools that were situated in Ehlanzeni district of Mpumalanga Province of South Africa because of their location. There are many other fee-paying public primary schools in the country that could have been selected. When interviewing the participants, some were in a hurry and it was obvious that they were responding as fast as they could, simply to get done with the interview process. This may have negatively impacted the findings of the study as some participants may have been not truthful when answering some of the questions. Some of the participants who were employed in the schools were not comfortable answering some of the questions, particularly questions on how school finances were utilised, as well as when their colleagues saw them participating in the research. I tried to overcome this limitation by using probing questions and reminding the participants about the anonymity of their identity and the confidentiality of their information, however, the problem persisted to some extent.

5.6 RECOMMENDATIONS

Sourcing and managing school finances effectively and efficiently is crucial in fee-paying public primary schools. SGBs can play a very important role if they can fully understand their role in this allowing schools to operate with very minimum obstacles, particularly in terms of finances during a pandemic. Empowering SGBs may result in a positive image for fee-paying public primary schools and can make the job of school principals more appealing. The recommendations that are presented below are derived from the findings and are divided into recommendations for improving practice and recommendations for further research.

5.6.1 Recommendations for improvements to practice

- Fee-paying public schools should consider seeking more training for SGB members so that they can fully understand their roles, particularly in sourcing and managing school finances. They should also co-opt members with a background in financial management to serve on finance committees and who are sufficiently committed to attend to their SGB duties.
- The DBE and other education authorities should appoint and give proper training to SGBs before they assume their duties in schools. Circuit managers should appoint capable facilitators to provide such training to SGBs. The appointed facilitators should themselves be trained so that they know and understand what is expected of them before they start with the training.
- The DBE should ensure that schools' finance policies are crafted in accordance with the SASA and the NNSSF (2018).
- School principals should be transparent to all stakeholders, particularly parents, about the financial status of their schools. They should explain the difference between fee-paying and no-fee public schools, the allocation of Paper Budget to fee-paying and no-fee public schools and the idea behind paying school fees, as well as the benefits and the implications for providing quality education to learners.
- Fee-paying public primary schools should have strategies in place for sourcing finances. These could include making use of debit order payments, and giving reasonable and sustainable discounts to parents who settle their accounts early in the year. These strategies have proven to be effective.

- Fee-paying schools should have a policy on admitting learners that come from areas outside their feeder zones so as to minimise learners from far away locations who will be admitted and immediately apply for school fee exemption, as this has a direct impact on the sourcing of school funds.
- The DBE should attend to school fee exemptions speedily and should subsidise fee-paying public schools according to the number of exempted learners, as schools need such money to keep functioning.
- Fee-paying public primary schools should consider strengthening their resources to the extent that they become able to provide successful remote/online learning should similar pandemics, unrest and the like force schools to close in the future. They should also train their staff to fully utilise the resources and technology to benefit learners and enable parents to see value for their investment in fee-paying public schools.
- The SGBs of fee-paying public primary schools should consider making use of financial software programs. These are a useful mechanism for collecting and managing school finances because they automatically remind parents to pay school fees, give updates of balance owing, separate accounts that are in arrears and notify SGBs about them so as to make follow ups. If they are utilised fully, and finance officers are given training in their use, they may play an instrumental role in school finances in future.
- Finally, SGBs should consider allocating more money for disasters or unforeseen circumstances in their school budgets to accommodate situations that may arise and may need finances to be resolved. If such money is not utilised at the end of the financial year, SGBs may divert such funds to other activities like school projects or teaching resources to improve learner performance.

5.6.2 Recommendations for future research

According to the findings of this study, there might be a need for conducting further research on sourcing and managing school finances in fee-paying public schools. This research was conducted using a sample from fee-paying public primary schools. Similar research could also be conducted in fee-paying public secondary schools or in independent schools to corroborate the findings of this research. The study also focused on SGBs sourcing and managing school fees in fee-paying primary schools. Further research could focus on the support that is given to SGBs before assuming their duties. This research began by exploring

how SGBs in fee-paying public primary schools understand their roles in sourcing and managing the finances of their schools. Their views and explanations have revealed that there are still a lot of mistakes and maladministration in schools, particularly in managing school finances. Further research that may broaden the scope of this research would be necessary. The following issues may need further investigation:

- There is a need to explore the role of the department, principals, SGBs and parents in ensuring the efficient utilisation of school finances in fee-paying public schools.
- Research should be undertaken on the challenges that are experienced by SGBs when sourcing and managing school finances in fee-paying public schools and its impact on learner performance.
- Research on how professional training could best assist SGBs, particularly school principals, in fee-paying public schools to fully understand their role in sourcing and managing school finances.

5.7 FINAL REFLECTION

The intention of the journey that I undertook through this research was to obtain a clear understanding and insight into the way in which SGBs in fee-paying public primary schools managed their finances during the pandemic. If the DBE is serious about improving and maintaining quality education in fee-paying public primary schools, it should make sure that SGBs are competent enough to manage school finances to benefit learners and let parents see value for their money. The study has shown that SGBs in fee-paying public primary schools had very limited understanding of their role in sourcing and managing school finances. It should have been anticipated by the departments of education that the role of managing large sums of money would not be an easy task, especially for stakeholders with little or no financial education, yet very little has been done to capacitate SGBs of such schools for this task. More attention should therefore be channelled to the training of SGBs to help them understand their roles and realise how these may contribute in improving financial management in schools and subsequently lead to better resourced schools that can ensure quality education and improved learner performance.

The Covid-19 pandemic has exposed the gaps in the sourcing and managing of finances in fee-paying public primary schools. This should serve as a wake-up call to fee-paying public schools and education authorities to improve the way schools source and manage their finances to better deal with a similar situation should it arise in the future. I noted that most of the sampled schools were not serious about sourcing school fees before the pandemic, they only became serious during the pandemic, after noticing the crisis of funds running out after a majority of parents were not paying the school fees. Moreover, the schools did not have effective strategies to source and manage their finances, hence they experienced financial shortages during the pandemic. This study therefore challenges education authorities to play a role in assisting SGBs in fee-paying public schools to understand their roles and, further, to have proper strategies for sourcing and managing school finances.

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Annexure A: Approval letter from the Mpumalanga Department of Education



Ikhemanga Building, Government Boulevard, Riverside Park, Mpumalanga Province
Private Bag X11341, Mbombela, 1200.
Tel: 013 766 5552/5116, Toll Free Line: 0800 203 116

Litiko le Temfundvo, Umnyango we Fundo

Departement van Onderwys

Ndzewulo ya Dyandzo

Mr Melusi Mamba
155 Matsulu
Mbombela
1203
Email: melusy88@gmail.com

RE: FINANCIAL MANAGEMENT OF FEE-PAYING PUBLIC SCHOOLS IN MPUMALANGA AT A TIME OF GLOBAL CHALLENGES

Your application to conduct research study was received and is therefore acknowledged. The title of your research project reads: “**Financial management of Fee-paying public schools in Mpumalanga at a time of global challenges**”. I trust that the aims and the objectives of the study will benefit the whole department especially the beneficiaries. Your request is approved subject to you observing the provisions of the departmental research policy which is available in the department website. You are requested to adhere to your university’s research ethics as spelt out in your research ethics.

In terms of the research policy, data or any research activity can be conducted after school hours as per appointment with affected participants and COVID -19 regulations to be observed. You are also requested to share your findings with the relevant sections of the department so that we may consider implementing your findings if that will be in the best interest of the department. To this effect, your final approved research report (both soft and hard copy) should be submitted to the department so that your recommendations could be implemented. You may be required to prepare a presentation and present at the departments’ annual research dialogue.

For more information kindly liaise with the department’s research unit @ 013 766 5124/5148 Or nmadihlaba@mpuedu.gov.za

The department wishes you well in this important project and pledges to give you the necessary support you may need.


MRS LH MOYANE
HEAD: EDUCATION

30 / 11 / 2021
DATE



Annexure B: Ethics Clearance Certificate



FACULTY OF EDUCATION
Ethics Committee

RESEARCH ETHICS COMMITTEE

CLEARANCE CERTIFICATE

CLEARANCE NUMBER: **EDU167/21**

DEGREE AND PROJECT

PhD

Financial management of fee-paying public
primary schools during the pandemic in
Ehlanzeni district

INVESTIGATOR

Mr. Melusi Moses Mamba

DEPARTMENT

Education Management and Policy Studies

APPROVAL TO COMMENCE STUDY

23 November 2021

DATE OF CLEARANCE CERTIFICATE

05 October 2023

CHAIRPERSON OF ETHICS COMMITTEE: Prof Funke Omidire

Mr Simon Jiane
Prof Maitumeleng. Nthontho
Dr Diatleng Sebidi

This Ethics Clearance Certificate should be read in conjunction with the Integrated Declaration Form (D08) which specifies details regarding:

- Compliance with approved research protocol,
- No significant changes,
- Informed consent/assent,
- Adverse experience or undue risk,
- Registered title, and
- Data storage requirements.

Annexure C: Request for Permission to Conduct research at Schools



155, Matsulu
Youth Centre
Mbombela
1203

05 November 2021

The SGB Chairperson

Dear Sir/Madam

REQUEST FOR PERMISSION TO CONDUCT RESEARCH AT YOUR SCHOOL

I, **Melusi Moses Mamba**, a student at the University of Pretoria, presently studying towards a Doctoral degree, hereby kindly request for permission to conduct the study titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district** at your school.

The purpose of the study is to investigate how school governing bodies (SGBs) manage finances in Mpumalanga Section 21 public schools at a time of global challenges. The study intends to understand the role of the SGB in sourcing and managing school finances during the Covid-19 pandemic, the strategies they employed in sourcing and managing fees during the pandemic, the challenges they faced and how they overcame those challenges.

In this letter I would like to elaborate on what will happen if such permission is granted. You can decide if you want to grant such permission or not once you understand what the study is about. If you grant such permission, you will be requested to write a signed letter permitting the study to take place in your school.

The following are the anticipated participants in this study:

- The SGB chairperson
- The principal
- The SGB treasurer
- The school finance officer

Below I give details of the fieldwork process:


- Participants will be requested to take part in a semi-structured interview, individually, where they will be requested to spend some time sharing how the school was sourcing and managing school finances during the Covid-19 pandemic.
- If I am granted permission, I anticipate that data collection activities including member checking will last for eight to ten weeks. The duration of the interviews is estimated to take approximately 60 minutes and the member checking to last for approximately 30 minutes.
- The interview will be held at place and time that will be convenient to the participants, but it may not interfere with teaching time. The interviews will be audio-recorded and I will later transcribe them for analytic purposes. The recording and the transcripts will be confidential and only my supervisor and I will have access to the information. The interviews will be conducted in English.
- To ensure minimum disruption to the school activities, all processes of this study will be conducted after formal school hours.
- The names of the participants and that of the school will not be revealed to ensure anonymity and confidentiality.
- Participation in this study is completely voluntary and participants are welcome to withdraw from the process at any time should they wish to do so, and their decision will not be held against them. Should they withdraw in the middle of the process, their data will be destroyed and discarded.

- Chances of experiencing any harm from participating in this study are nearly impossible. However, participants might feel uncomfortable during the interviews.
- Should problems arise, participants will be free to speak to me and I will attend to it, and/or I will refer them to someone who is more capable to help since "my role in this study is only that of a researcher not a counsellor". If there is a serious problem about the safety of the participants, I have the duty to inform the school counsellor and the University of Pretoria. I also share the contact details of the psychologist/ counsellor that is available free of charge at the University of Pretoria at the Faculty of Education:
 - **Psychologist:** Ms. Alexandra Norton, Physical Ed S06, Contact number: 061 005 1035
 - **Psychologist:** Ronél du Toit, Physical Ed S06, Contact number: 082 568 5793
- There will be no incentives given for participating in the study. However, participants' contribution may help in improving the manner in which schools are sourcing and managing finances during a pandemic and the findings may benefit your school.
- In order to confirm that my understanding and interpretation of the participants' responses are consistent, member checking sessions will be conducted. Participants will also be allowed to have access to their own data and not for others, only myself and my supervisor will have access to all the data.
- The member checking process will only be conducted after all the data has been transcribed and the preliminary report has been written.
- Lastly, my supervisor and I would like to ask for the participants' permission to use their data, anonymously and confidentially, for further research purposes. The data sets are the intellectual property of the University of Pretoria and project sponsors, where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.
- You are welcome to contact my supervisor, Prof. M.A. Nthontho on 012 420 2499 should you have any questions or concerns.

Yours sincerely

Researcher: Melusi Moses Mamba

Student number: 29436436

Signature: 

Telephone: 079 2972 330

Email: melusy88@gmail.com

Supervisor: Prof. M.A. Nthonto

Telephone: 012 420 2499

Email: maitumeleng.nthonto@up.ac.za

Annexure D: Schools' Approval letters

Consent form: SGB Chairperson

I ~~.....~~ ~~.....~~....., school governing body chairperson of ~~.....~~ Primary School..... hereby agree/disagree (please underline which is applicable) to permit **Melusi Moses Mamba** to conduct his research titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district.** in our school. I am aware that the research is not about our school and participation is completely voluntarily.

I understand that the fieldwork will include the following:

- Data will be collected in the form of semi-structured interviews where the principal, SGB chairperson, treasurer and the school finance officer will be requested to share their experiences on sourcing and managing the school finances during the Covid-19 pandemic.
- The individual interviews with the participants will last approximately 60 minutes and the member checking process will take about 30 minutes per participant. All interviews will be held at a place and time that is convenient for the participants but may not interfere with teaching and learning time. Interviews will be conducted after school hours.
- All data collected during the process are for research purposes and will be used confidentially and anonymously, for further research purposes, since the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.
- Participation in this research is voluntary and participants may withdraw from participating anytime with no consequences. I understand participants will be fully informed about the research process, and that they must give consent for their participation in the research.
- The safety of participants will be prioritised, participants will not be placed at risk or harm of any kind.

- Lastly, I understand that the name of the participants and that of the school will remain confidential and anonymous. Participants will not be subjected to any acts of deception or betrayal in the research process or in its published outcomes.
- I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed: C. Mngwana

Date: 03/03/2022



Consent form: SGB Chairperson

I ~~.....~~....., school governing body chairperson of ~~.....~~..... hereby **agree/disagree** (please underline which is applicable) to permit **Melusi Moses Mamba** to conduct his research titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district.** in our school. I am aware that the research is not about our school and participation is completely voluntarily.

I understand that the fieldwork will include the following:

- Data will be collected in the form of semi-structured interviews where the principal, SGB chairperson, treasurer and the school finance officer will be requested to share their experiences on sourcing and managing the school finances during the Covid-19 pandemic.
- The individual interviews with the participants will last approximately 60 minutes and the member checking process will take about 30 minutes per participant. All interviews will be held at a place and time that is convenient for the participants but may not interfere with teaching and learning time. Interviews will be conducted after school hours.
- All data collected during the process are for research purposes and will be used confidentially and anonymously, for further research purposes, since the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.
- Participation in this research is voluntary and participants may withdraw from participating anytime with no consequences. I understand participants will be fully informed about the research process, and that they must give consent for their participation in the research.
- The safety of participants will be prioritised, participants will not be placed at risk or harm of any kind.

Consent form: SGB Chairperson

I MARELO MAMBA....., school governing body chairperson of TOOMA SCHOOLS SCHOOL..... hereby agree/disagree (please underline which is applicable) to permit **Melusi Moses Mamba** to conduct his research titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district.** in our school. I am aware that the research is not about our school and participation is completely voluntarily.

I understand that the fieldwork will include the following:

- Data will be collected in the form of semi-structured interviews where the principal, SGB chairperson, treasurer and the school finance officer will be requested to share their experiences on sourcing and managing the school finances during the Covid-19 pandemic.
- The individual interviews with the participants will last approximately 60 minutes and the member checking process will take about 30 minutes per participant. All interviews will be held at a place and time that is convenient for the participants but may not interfere with teaching and learning time. Interviews will be conducted after school hours.
- All data collected during the process are for research purposes and will be used confidentially and anonymously, for further research purposes, since the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.
- Participation in this research is voluntary and participants may withdraw from participating anytime with no consequences. I understand participants will be fully informed about the research process, and that they must give consent for their participation in the research.
- The safety of participants will be prioritised, participants will not be placed at risk or harm of any kind.

- Lastly, I understand that the name of the participants and that of the school will remain confidential and anonymous. Participants will not be subjected to any acts of deception or betrayal in the research process or in its published outcomes.
- I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 24-05-2022

Consent form: SGB Chairperson

I ~~Moses Mamba~~ ~~123456~~....., school governing body chairperson of
laerskool ~~123456~~..... hereby agree/disagree (please underline which is applicable) to permit **Melusi Moses Mamba** to conduct his research titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district.** in our school. I am aware that the research is not about our school and participation is completely voluntarily.

I understand that the fieldwork will include the following:

- Data will be collected in the form of semi-structured interviews where the principal, SGB chairperson, treasurer and the school finance officer will be requested to share their experiences on sourcing and managing the school finances during the Covid-19 pandemic.
- The individual interviews with the participants will last approximately 60 minutes and the member checking process will take about 30 minutes per participant. All interviews will be held at a place and time that is convenient for the participants but may not interfere with teaching and learning time. Interviews will be conducted after school hours.
- All data collected during the process are for research purposes and will be used confidentially and anonymously, for further research purposes, since the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.
- Participation in this research is voluntary and participants may withdraw from participating anytime with no consequences. I understand participants will be fully informed about the research process, and that they must give consent for their participation in the research.
- The safety of participants will be prioritised, participants will not be placed at risk or harm of any kind.

- Lastly, I understand that the name of the participants and that of the school will remain confidential and anonymous. Participants will not be subjected to any acts of deception or betrayal in the research process or in its published outcomes.
- I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed: ~~XXXXXXXXXX~~

Date: 29 April 2022



Consent form: SGB Chairperson

I ~~Sina Njorane~~....., school governing body chairperson of ~~.....~~..... hereby **agree/disagree** (please underline which is applicable) to permit **Melusi Moses Mamba** to conduct his research titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district.** in our school. I am aware that the research is not about our school and participation is completely voluntarily.

I understand that the fieldwork will include the following:

- Data will be collected in the form of semi-structured interviews where the principal, SGB chairperson, treasurer and the school finance officer will be requested to share their experiences on sourcing and managing the school finances during the Covid-19 pandemic.
- The individual interviews with the participants will last approximately 60 minutes and the member checking process will take about 30 minutes per participant. All interviews will be held at a place and time that is convenient for the participants but may not interfere with teaching and learning time. Interviews will be conducted after school hours.
- All data collected during the process are for research purposes and will be used confidentially and anonymously, for further research purposes, since the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.
- Participation in this research is voluntary and participants may withdraw from participating anytime with no consequences. I understand participants will be fully informed about the research process, and that they must give consent for their participation in the research.
- The safety of participants will be prioritised, participants will not be placed at risk or harm of any kind.

- Lastly, I understand that the name of the participants and that of the school will remain confidential and anonymous. Participants will not be subjected to any acts of deception or betrayal in the research process or in its published outcomes.
- I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 16.05.2022

Annexure E: Invitation letter to participants



155, Matsulu

Youth Centre

Mbombela

1203

05 November 2022

Dear Participant (The principal, SGB chairperson, treasurer, finance officer)

INVITATION TO PARTICIPATE IN A RESEARCH PROJECT

I, **Melusi Moses Mamba**, a student at the University of Pretoria, presently studying towards a Doctoral degree, hereby kindly request you to participate in the study titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni**. The purpose of the study is to investigate how school governing bodies (SGBs) manage finances in Mpumalanga Section 21 public schools at a time of global challenges.

The study intends to understand the role of the SGB in sourcing and managing school finances during the Covid-19 pandemic, the strategies they employed in sourcing and managing fees during the pandemic, the challenges they faced and how you overcame those challenges. Participation in this study is voluntary, you can decide if you want to participate in the study or not. If you agree to participate, you are requested to sign the consent form that is attached to this invitation letter.

Below I give details of the fieldwork process:

- You will be requested to take part in a semi-structured interview, where you will be requested to spend some time sharing how the school was sourcing and managing school finances during the Covid-19 pandemic.
- The interview will be held at place and time that will be convenient to you. The interview will be audio-recorded and I will later transcribe them for analytic purposes. The recording and the transcripts will be confidential and only my supervisor and I will have access to the information. The interviews will be conducted in English.
- To ensure minimum disruption to the school activities, all processes of this study will be conducted after formal school hours.
- The interview process will be only one session and the duration is approximately 60 minutes.
- Your name and that of the school will not be revealed to ensure anonymity and confidentiality.
- Your participation in this study is completely voluntary and you are welcome to withdraw from the process at any time should you wish to do so, and your decision will not be held against you. Should you withdraw in the middle of the process, your data will be destroyed and discarded.
- Chances of experiencing any harm as you participate from this study are nearly impossible. However, you might feel uncomfortable during the interviews.
- Should problems arise, please feel free to speak to me and I will attend to it, and/or I will refer you to someone who is more capable to help since “my role in this study is only that of a researcher not a counsellor”. If there is a serious problem about your safety, I have the duty to inform the school counsellor and the University of Pretoria.
- I also share the contact details of the psychologist/ counsellor that is available free of charge at the University of Pretoria at the Faculty of Education:
 - **Psychologist:** Ms. Alexandra Norton, Physical Ed S06, Contact number: 061 005 1035

- **Psychologist:** Ronél du Toit, Physical Ed S06, Contact number: 082 568 5793
- There will be no incentives given for participating in the study. However, your contribution may help in improving the manner in which schools are sourcing and managing finances during a pandemic and the findings may benefit your school.
- In order to confirm that my understanding and interpretation of your responses are consistent with yours, member checking sessions will be conducted. You will also be allowed to have access to your own data and not for others, only myself and my supervisor will have access to all the data.
- The member checking process will only be conducted after all the data has been transcribed and the preliminary report has been written.
- Lastly, my supervisor and I would like to ask for your permission to use your data, anonymously and confidentially, for further research purposes. The data sets are the intellectual property of the University of Pretoria and project sponsors, where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.
- You are welcome to contact my supervisor, Prof. M.A. Nthontho on 012 420 2499 should you have any questions or concerns.

Yours sincerely

Researcher: Melusi Moses Mamba

Student number: 29436436

Signature: 

Telephone: 079 2972 330

Email: melusy88@gmail.com

Supervisor: Prof. M.A. Nthontho

Telephone: 012 420 2499

Email: maitumeleng.nthonto@up.ac.za

Consent form

I hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed: _____

Date: _____

Annexure F: Participants' Signed Consent Forms

Consent form: Participant

I hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 11/06/2022

Consent form: Participant

I ~~.....~~..... hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 16/05/2022

Consent form: Participant

I ~~.....~~ hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.


I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed: 

Date: 09-03-2022

Consent form: Participant

 hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 06-03-2022

Consent form: Participant

I ~~Deane Mamba~~ hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed: 

Date: 14/08/2022

Consent form: Participant

I ~~.....~~ hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.


My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 19/07/2022

Consent form: Participant

I ~~.....~~ hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.


My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 16-07-2022

Consent form: Participant

I Singelele J. Mamba hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed: 

Date: 24 - 05 - 2022

Consent form: Participant

I ~~XXXXXXXXXXXXXXXXXXXX~~..... hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 25/05/2022

Consent form: Participant

I ~~Phisoahe Mamba~~..... hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.


I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 26/05/2022

Consent form: Participant

I ..... hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed: _____

Date: 24-05-2022

Consent form: Participant

I ~~.....~~ hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

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My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 24-05-2022

Consent form: Participant

I ~~_____~~ ~~_____~~ hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

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My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed: ~~_____~~ _____

Date: 26-05-2022

Consent form: Participant

I ~~.....~~ hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

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My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 11-06-2022

Consent form: Participant

I ~~.....~~ ~~.....~~..... hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed: _____



Date: 13/06/2022

Consent form: Participant

I ~~.....~~ ~~.....~~ hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

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My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed: 

Date: 12-06-2022

Consent form: Participant

I Aandiso - Zulu hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

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My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed: 

Date: 19-05-2022

Consent form: Participant

I Echande Moko hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

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My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.



I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed: 

Date: 16-06-2022

Consent form: Participant

I   hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 16-05-2022

Consent form: Participant

I ~~Amelinda Mankgo~~..... hereby agree to participate in a study conducted by **Mr. Melusi Moses Mamba** titled: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**. I am aware that the research is not about my school and my participation is completely voluntarily. I know that I can withdraw from participating at any time should I wish to do so with no consequences.

I understand that the fieldwork will include the following:

My responses will be used anonymously and confidentially for continued research purposes, as the data sets are the intellectual property of the University of Pretoria and, sponsors where relevant. The confidentiality and privacy applicable to this study will be binding on future research studies.

My working hours will not be interrupted, and I give the researcher permission to use some of my spare time.

My identity, my school and all my responses including the tape recorded interviews in this study will remain anonymous and confidential.

I will be expected to give written or oral comments on the draft report of the interviews.

I therefore grant permission that the research processes may be tape-recorded for the purpose of this study and further research. I also understand that these information will be stored safely.

I have received the contact details of the researcher and the supervisor should I need any clarity concerning this research.

Signed:  _____

Date: 22/08/2022

Annexure G: Individual Interview Schedule for participants



Interview schedule for principal, SGB chairpersons, treasurer finance officer

Date: _____ Time of interview: _____

Duration: _____ Place: _____

Interviewer: _____ Participant _____

Pseudonym: _____ Gender (Participant) _____

Race: _____

Study title: **Financial management of fee-paying public primary schools during the pandemic in Ehlanzeni district**

Thank you for your willingness to participate in this interview. The purpose of the study is to investigate how school governing bodies (SGBs) manage finances in fee-paying public primary schools during the pandemic in Ehlanzeni district. The study intends to understand the role of the SGB in sourcing and managing school finances during the Covid-19 pandemic, the strategies they employed in sourcing and managing fees during the pandemic, the challenges they faced and how they overcame those challenges.

Note:

- Be informed that this interview is recorded for analysing purposes.
- Please be advised that your participation in this interview is completely voluntary and you may withdraw from participating at any point should you feel like doing so without any consequences.

- Please take note that it is of utmost importance that you respond to all questions as honestly as possible, all responses provided by you will be treated confidential. However, you are not obliged to answer all questions should you feel uncomfortable to do so.

Are there any questions that you would like to ask for clarification before we start?

Section A – Biographical information *(Please tick where applicable)*

1. Status: Principal () SGB chairperson () treasurer () finance officer ()
2. Age : 18 - 30 () 31 - 40 () 41 - 50 () 51 – 60 () 61+ ()
3. Gender : Male () Female () Other ()
4. Marital status : Married () Singel () Divorced () Widowed () Separated ()
5. Professional qualification: _____
6. Years of service : _____

Section B – Interview questions

1. What is your role in the finances of the school?
2. What informs your day-to-day execution of finances of your school?
 - a. Relevant policies – please explain
 - b. Own experience – please explain
 - c. Information from training – please explain
3. Where does your school get money?
4. Based on your response above, how did the Covid-19 pandemic affect the sourcing of school funds?
 - a. Positively – please explain
 - b. Negatively – please explain

8. What management strategies do you use to manage the finances of your school?
9. Based on your response above, how did the Covid-19 pandemic affect the management of school funds?
 - a. Positively – please explain
 - b. Negatively – please explain
10. What challenges did you face when sourcing and managing the school finances during the pandemic?
11. In your opinion, what could have influenced the challenges above?
 - a. Sourcing finances
 - b. Financial management
12. How did your school address the above mentioned challenges?
13. What support does the school get on the following:
 - a. Financial management training
 - b. Fundraising
14. What strategies are in place to ensure that all sources of funds in your school are operational and effective during pandemics such as Covid-19?

Is there anything else you would like to share regarding your experiences of sourcing and managing school finances, especially during the pandemic?

Concluding remarks

Thank you for taking your time to share with me this very important information. I kindly request that you avail yourself for further clarity should I need it.

Researcher: Mr. Melusi Moses Mamba

Sign: 

Supervisor: Prof. M.A Nthontho

Sign: 

Annexure H: Paper Budget allocation for School five (S5)



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Departement van Onderwys

Ndzawulo ya Dyondzo

PRELIMINARY PAPER BUDGET ALLOCATION FOR 2023 ISSUED IN TERMS OF THE NATIONAL NORMS AND STANDARDS FOR SCHOOL FUNDING, ACT NO. 84 OF 1996

The allocation is determined by the number of learner enrolment as reported by the school in JUNE 2022 through the SA-SAMS database that has been signed off by the Principal of the school and the per learner allocation per quintile as determined by the Minister of Basic Education.

A supplementary payment is allocated to small schools to have a minimum allocation as published in the Government Gazette of 10 March 2021 (No. 44254) and a no-fee allocation is included in the allocation for no-fee schools in quintiles 1 to 3

SCHOOL NAME	:	XXXXXXXXXX PRIMARY SCHOOL
EMIS NUMBER	:	XXXXXXXXXX
DISTRICT	:	EHLANZENI
CIRCUIT	:	MBOMBELA
QUINTILE	:	5
ENROLMENT GRADE 1 TO 12	:	733
DECLARATION	:	FEE PAYING

The item allocation for the 2023/2024 financial year is as follows:

Telephone Account	:	R12 050
Consumables	:	R33 909
Municipal Services	:	R15 824
Supplementary payment	:	R 0
Day-to-day Maintenance	:	R28 258
No-Fee Subsidy	:	R 0
Grade R Allocation	:	R7 800

TOTAL AMOUNT PAYABLE INTO THE SCHOOL ACCOUNT: R97 841

CENTRALISED ITEMS		
Learning and Teaching Support Materials (LTSM)	:	R95 290
School Furniture	:	R 0
Labor Saving Devices	:	R2 199
TOTAL ALLOCATION TO THE SCHOOL	:	R195 330

The No-Fee subsidy allocation is meant to cater for other items not specified above such as Audit Fees and security services, Curriculum Programmes etc. NB: No Fee schools cannot charge school fees.

Audited financial statements and accompanying documentation have to be submitted by no later than the 30th APRIL annually before the transfer of the allocated amount can be affected.

Any deviation from the allocation per item must be authorised by the District Director in writing.

Payment for the following item are centralised at the district office: Learner and Teacher Support Material (LTSM) and the transport thereof to schools, School Furniture, rental of school buildings, labour saving devices and capital structures.



MRS LH MOYANE
HEAD: EDUCATION
 Date: 30 SEPTEMBER 2022





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Departmental and Unit Fees

Indawo ya Gceto

PRELIMINARY PAPER BUDGET ALLOCATION FOR 2023 ISSUED IN TERMS OF THE NATIONAL NORMS AND STANDARDS FOR SCHOOL FUNDING, ACT NO. 84 OF 1996

The allocation is determined by the number of learner enrolment as reported by the school in JUNE 2022 through the SA-SAMS database that has been signed off by the Principal of the school and the per learner allocation per quintile as determined by the Minister of Basic Education.

A supplementary payment is allocated to small schools to have a minimum allocation as published in the Government Gazette of 10 March 2021 (No. 44254) and a no-fee allocation is included in the allocation for no-fee schools in quintiles 1 to 3

SCHOOL NAME	:	XXXXXXXXXXXX PRIMARY SCHOOL
EMIS NUMBER	:	800008177
DISTRICT	:	EHLANZENI
CIRCUIT	:	MBOMBELA
QUINTILE	:	5
ENROLMENT GRADE 1 TO 12	:	800008177
DECLARATION	:	No Fee

The item allocation for the 2023/2024 financial year is as follows:

Telephone Account	:	R:12 050
Consumables	:	R:33 909
Municipal Services	:	R:50 864
Supplementary payment	:	R: 0
Day-to-day Maintenance	:	R:28 258
No-Fee Subsidy	:	R:35 039
Grade R Allocation	:	R:7 800

TOTAL AMOUNT PAYABLE INTO THE SCHOOL ACCOUNT: R167 920

CENTRALISED ITEMS		
Learning and Teaching Support Materials (LTSM)	:	R95 290
School Furniture	:	R 0
Labor Saving Devices	:	R2 199
TOTAL ALLOCATION TO THE SCHOOL	:	R265 409

The No-Fee subsidy allocation is meant to cater for other items not specified above such as Audit Fees and security services, Curriculum Programmes etc. NB: No Fee schools cannot charge school fees.

Audited financial statements and accompanying documentation have to be submitted by no later than the 30th APRIL annually before the transfer of the allocated amount can be affected.

Any deviation from the allocation per item must be authorised by the District Director in writing.

Payment for the following item are centralised at the district office: Learner and Teacher Support Material (LTSM) and the transport thereof to schools, School Furniture, rental of school buildings, labour saving devices and capital structures.

MRS LH MOYANE
HEAD: EDUCATION
Date: 30 SEPTEMBER 2022



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Departement van Onderwys

Ndzawulo ya Dyondzo

GUIDELINE 2022 PAPER BUDGET ALLOCATION ISSUED IN TERMS OF THE NATIONAL NORMS AND STANDARDS FOR SCHOOL FUNDING, ACT NO. 84 OF 1996

The allocation is determined by the number of learner enrolment as reported by the school in **JUNE 2021** through the SA-SAMS database that has been signed off by the Principal of the school and the per learner allocation per quintile as determined by the Minister of Basic Education.

A supplementary payment is allocated to small schools to have a minimum allocation as published in the Government Gazette of 10 March 2021 (No. 44254) and a no-fee allocation is included in the allocation for no-fee schools in quintiles 1 to 3

SCHOOL NAME	:	[REDACTED] PRIMARY SCHOOL
EMIS NUMBER	:	[REDACTED]
DISTRICT	:	EHLANZENI
CIRCUIT	:	MBOMBELA
QUINTILE	:	5
ENROLMENT GRADE 1 TO 12	:	718
DECLARATION	:	No Fee

The item allocation for the 2022/2023 financial year is as follow:

Telephone Account	:	R 12,000
Office Stationary	:	R 13,983
Consumables	:	R 13,983
Toiletries	:	R 13,983
Municipal Services	:	R 47,774
Supplementary payment	:	R 0
Day-to-day Maintenance	:	R 26,800
No-Fee Subsidy	:	R 0
Grade R Allocation	:	R 8,040

TOTAL AMOUNT PAYABLE INTO THE SCHOOL ACCOUNT: R 136,563

CENTRALISED ITEMS		
Learning and Teaching Support Materials (LTSM)	:	R 20,104
Labor Saving Devices	:	R 9,334
TOTAL ALLOCATION TO THE SCHOOL	:	R 166,001

The No-Fee subsidy allocation is meant to cater for other items not specified above such as Audit Fees and security services, Curriculum Programmes etc. NB: No Fee schools cannot charge school fees.

Audited financial statements and accompanying documentation have to be submitted by no later than the 30th APRIL annually before the transfer of the allocated amount can be affected.

Any deviation from the allocation per item must be authorised by the District Director in writing.

Payment for the following item are centralised at the district office: Learner and Teacher Support Material (LTSM) and the transport thereof to schools, School Furniture, rental of school buildings, labour saving devices and capital structures.

MRS LH MOYANE
HEAD: EDUCATION
Date: 8 November 2021





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Departement van Onderwys

Ndzawulo ya Dyondzo

GUIDELINE 2021 PAPER BUDGET ALLOCATION ISSUED IN TERMS OF THE NATIONAL NORMS AND STANDARDS FOR SCHOOL FUNDING, ACT NO. 84 OF 1996

The allocation is determined by the documented learner enrolment as reported by the school in **JUNE 2020** through the SA-SAMS database that has been signed off by the Principal of the school and the per learner allocation per quintile as determined by the Minister of Basic Education.

A supplementary payment is allocated to small schools to have a minimum allocation as published in the Government Gazette of 6 May 2019 (No. 42445) and a no-fee allocation is included in the allocation for no-fee schools in quintiles 1 to 3.

SCHOOL NAME : ██████████ PRIMARY SCHOOL
EMIS NUMBER : ██████████
DISTRICT : EHLANZENI
CIRCUIT : MBOMBELA
QUINTILE : 5
ENROLMENT GRADE 1 TO 12 : 706
DECLARATION : Fee Paying

The item allocation for the 2021/2022 financial year is as follow:

Telephone Account	:	R 11000
Office Stationary	:	R 12387
Consumables	:	R 13631
Toiletries	:	R 13074
Municipal Services	:	R 28662
Personal Protective Equipment	:	R 12149
Supplementary payment	:	R 0
Day-to-day Maintenance	:	R 17910
No-Fee Subsidy	:	R 9795
GRADE R Allocation	:	R 7308

TOTAL AMOUNT PAYABLE INTO THE SCHOOL ACCOUNT: R 125916

The No-Fee subsidy allocation is meant to cater for other items not specified above such as Audit Fees and security services etc.

Audited financial statements and accompanying documentation have to be submitted by no later than the 30th APRIL annually before the transfer of the allocated amount can be affected.

Any deviation from the allocation per item must be authorised by the District Director in writing.

Payment for the following item are centralised at the district office: Learner and Teacher Support Material (LTSM) and the transport thereof to schools, School Furniture, rental of school buildings, labour saving devices and capital structures.

MRS LH MOYANE
ACTING HEAD: EDUCATION
Date: 01/03/2021



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Ndzawulo ya Dyonozo

GUIDELINE 2020 PAPER BUDGET ALLOCATION ISSUED IN TERMS OF THE NATIONAL NORMS AND STANDARDS FOR SCHOOL FUNDING, ACT NO. 84 OF 1996

The allocation is determined by the documented learner enrolment as reported by the school in **JUNE 2019** through the SA-SAMS database that has been signed off by the Principal of the school and the per learner allocation per quintile as determined by the Minister of Basic Education.

A supplementary payment is allocated to small schools to have a minimum allocation as published in the Government Gazette of 6 May 2019 (No. 42445) and a no-fee allocation is included in the allocation for no-fee schools in quintiles 1 to 3.

SCHOOL NAME	:	[REDACTED] PRIMARY SCHOOL
EMIS NUMBER	:	[REDACTED]
DISTRICT	:	EHLANZENI
CIRCUIT	:	MBOMBELA
QUINTILE	:	5
ENROLMENT GRADE 1 TO 12	:	705
DECLARATION	:	FEE CHARGING SCHOOL

The item allocation for the 2020/2021 financial year is as follow:

Telephone Account	:	R 10000
Office Stationary	:	R 13832
Consumables	:	R 15222
Toiletries	:	R 14600
Municipal Services	:	R 45572
Supplementary payment	:	R 0
Day-to-day Maintenance	:	R 20000
No-Fee Subsidy	:	R 0
GRADE R Allocation	:	R 9322

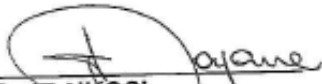
TOTAL AMOUNT PAYABLE INTO THE SCHOOL ACCOUNT: R 128548

The No-Fee subsidy allocation is meant to cater for other items not specified above such as Audit Fees and security services etc.

Audited financial statements and accompanying documentation have to be submitted by no later than the 30th APRIL annually before the transfer of the allocated amount can be affected.

Any deviation from the allocation per item must be authorised by the District Director in writing.

Payment for the following item are centralised at the district office: Learner and Teacher Support Material (LTSM) and the transport thereof to schools, School Furniture, rental of school buildings, labour saving devices and capital structures.


MR. J.R. NKOSI
ACTING HEAD : EDUCATION
Date: 21/10/2019

