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School financial management: Insights for decision making in public primary schools

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To realise the ideal of quality inclusive education, proper financial management is vital. Existing literature indicates that the mismanagement of school funds is largely due to principals and the school governing bodies (SGB) in many schools not having good working relationships with stakeholders and lacking the necessary financial skills, more specifically in schools in townships and rural areas. The study we report on in this article investigated the financial management of public primary schools situated in urban areas by adopting a qualitative research approach and employing a multiple case study research design. Five schools participated and data were collected through individual semi-structured interviews with the principal, school accountant and chairperson of the SGB of the selected schools. Findings revealed that, despite the fact that all South African schools are governed and controlled by the South African Schools Act, the financial management of fee-paying schools differs from no-fee schools situated in townships and rural areas. In many schools, the unavailability of the parent members of SGBs and their limited financial skills were barriers to effective financial decisions. Based on these findings, we recommend that the relevant stakeholders involved in school financial management obtain continuous training from the Department of Basic Education, in order to empower and support school governors to effectively carry out their financial functions.

Keywords: consultation; financial management; principal; public school; school governing bodies; transparency

Introduction

Absence of financial support prevents the achievement of good quality education, but the situation is even worse when available funds are misused. Schools, as organisations, have goals and objectives. To achieve these goals effectively the school funds should be managed properly (Zengele, 2013). Understanding what school financial management entails and compliance with the legal requirements when making financial decisions are vital requirements for achieving effective financial management in schools (Aina, 2017).

School financial management is defined as the performance of managerial activities associated with schools' financial phases in order to provide quality education (Mestry, 2013:165). Mestry and Bisschoff (2009:4) describe effective financial management as a system with the following in place: clearly defined responsibilities of the financial manager(s); a clearly outlined budget aligned with the school's goals; monitoring systems; an active financial control procedure; a precise and suitable recording system; an appropriate procurement method; effective bank account operations with proper reconciliation of bank balances and accounting records. Relevant policies that relate to financial management and accounting principles, such as Generally Accepted Accounting Procedures (GAAP), should be applied when managing school finances to ensure effective financial management.

In South Africa the National Norms and Standards for School Funding (NNSF) provide a statutory basis for school funding, based on quintiles. The grouping of schools into five quintiles is anticipated to correct historic differences in education (Dibet, 2015). Quintiles 1 to 3, which are mostly situated in township and rural areas, are no-fee schools. Quintiles 4 and 5 are fee-paying schools situated in urban areas and more affluence areas (Mestry, 2016). Section 40 of the South African Schools Act (SASA) stipulates that parents in fee-paying schools are obligated to pay the fee charged by the school. Parents, however, also have the right to see that the fee they pay is properly utilised. Therefore, the schools' financial managers need to ensure that all funding is managed effectively and efficiently.

According to Mestry (2016), the financial management responsibilities of the school governance team and managers should be clearly defined. It is also important for the school's financial role players to have the necessary background knowledge that will allow them to carry out their financial management responsibilities. Section 20 of the SASA prescribes that members of the SGBs are to observe the following responsibilities:

to encourage the best interests of the school and try to ensure its development through the provision of quality education for all learners at the school; to develop and implement a constitution; to develop the mission statement of the school; to adopt a code of conduct for learners at the school; to support the principal, educators and other staff of the school in the performance of their professional functions; to recommend the appointment of staff; to determine times of the school day consistent with any applicable conditions of employment of staff at the school; to administer and control the school's property, buildings and grounds occupied by the school; to encourage parents, learners, educators and other staff at the school to render voluntary services to the school.

The SGB's financial management functions and responsibilities are clearly stated in Sections 36, 37, 38, 42, 43 and 44 of the SASA. The financial tasks given to SGBs require adequate financial management skills as well as an understanding of the prescriptions of the SASA in order to ensure effective school financial decision making.

However, previous studies have shown that school financial managers lack the necessary financial skills to effectively manage the school funds. For example, Mestry (2018:386) opines that the school stakeholder representatives, who are given financial management responsibilities, face enormous pressure in effectively managing their schools' funds. In their study on the views of role players regarding financial mismanagement in South African public schools, Rangongo, Mohlakwana and Beckmann (2016) also found that a lack of financial management skills and proficiency, incomplete knowledge of policies, poor monitoring and control of funds, as well as a lack of honesty, openness and trustworthiness are the causes of most financial mismanagement in public schools.

Some other commentators argue that there is not proper cooperation between principals and the parent governors of schools (Mestry, 2006:33; Mestry & Govindasamy, 2013:439). Mestry and Govindasamy (2013:431–432) agree that principals generally do not develop processes for genuine teamwork to allow SGBs to participate in school governance. The challenges identified in the above studies emerged especially in no-fee public primary schools located in townships and rural areas. A gap was subsequently identified with regard to the financial management in fee-paying public primary schools in more affluent urban areas, to determine whether they experience the same problems (Aina, 2017). Hence, the study in hand has endeavoured to achieve the following objectives:

- Determine how the financial managers in fee-paying public primary schools in urban areas received accurate information and whether they understood their roles regarding school financial management decision making.
- Identify what consultation procedure is used by school financial managers in fee-paying public primary schools in urban areas as far as school financial management decision making is concerned.
- Detect the level of openness and transparency of the financial decisions made in fee-paying public primary schools in urban areas.

Research Question

The main research question addressed in this study was: "What are the experiences of financial managers in fee-paying public primary schools in urban areas with specific reference to the Batho Pele principles of information, consultation, and openness and transparency?"

The sub-research questions were the following:

- How do the financial managers in fee-paying public primary schools in urban areas receive accurate information and understand their roles regarding school financial management decision making?
- What consultation approach is used in fee-paying public primary schools to ensure full involvement of financial role players when making school financial decisions?
- How open and transparent is the financial decision making in fee-paying public primary schools in urban areas?

Conceptual Framework

This study was built on the framework of the "Batho Pele" principles. The Batho Pele White Paper is an official document that was formulated to improve public services (Department of Public Service and Administration, Republic of South Africa, 1997). Although these principles apply to a South African context, they were deemed to be generally useful and valuable for effective and efficient use of scarce resources, in this case, a school's financial resources. All public servants in South Africa are required to carry out their duties in accordance with the Batho Pele legal framework, which scaffolded the investigation into financial management in fee-paying public primary schools. The Batho Pele principles were used to determine the experiences of financial role players in respect of school financial management. In the context of this study, three Batho Pele principles were applied – *information; consultation; openness and transparency*. These principles were used to analyse, understand and explain school financial management in fee-paying public primary schools in Pretoria. The Batho Pele principles help to determine the degree to which school financial managers are informed or knowledgeable about their roles and responsibilities, how collaboratively they are engaged in fulfilling their duties, and how open and transparent their financial decisions are. This was achieved through conducting in-depth individual semi-structured interviews with the principals, school accountants and SGB chairpersons at the selected schools.

Information

Information is the fifth principle of the Batho Pele White Paper (Department of Public Service and Administration, Republic of South Africa, 1997:28) and is formulated as follows: "Citizens should be given full accurate information about the public services they are entitled to receive." In this study, information was referred to as the financial role players' knowledge and understanding of their financial duties, and the researcher attempts to determine if school financial managers were well informed about their roles and responsibilities.

Proper understanding of their financial duties should promote sound decision making in respect of financial management in schools.

Consultation

The Batho Pele White Paper also states that “customers should be consulted about the level and quality of the public services they receive and, wherever possible, should be given a choice about the services that are offered” (Department of Public Service and Administration, Republic of South Africa, 1997:28). This principle was used to investigate and understand how the relevant financial role players were consulted on school finances decisions in fee-paying public schools situated in urban areas and to determine the level of their involvement in financial management.

Openness and transparency

Another principle in the Batho Pele White Paper (Department of Public Service and Administration, Republic of South Africa, 1997:28) states that “citizens should be told how national and provincial departments are run, how much they cost, and who is in charge.” In relation to the current study, this implies that stakeholders should be informed how financial matters are handled and who is in charge of planning, controlling and reporting the school’s finances. This principle was used to investigate and explain how openness and transparency should be planned for as part of financial management in fee-paying public primary schools.

Literature Review

Chaos in school financial management could result from an absence of legal frameworks and a sound understanding of policies. The SASA and the relevant Education Laws Amendment Act highlight the legislative frameworks regarding school financial management in the South African context (Mestry & Bisschoff, 2009:16). Many members of SGBs and even some principals either appear to have only a slight awareness of the SASA or they misinterpret it, which results in unprofessional conduct in terms of school finances (Mestry, 2006:27). Beyers and Mohloana (2015:343) support this statement by arguing that school principals and SGBs are often not mindful of their duties and legal responsibilities regarding school finances. The studies by Beyers and Mohloana (2015) and Mestry (2006) were conducted in public schools situated in township and rural areas, and their findings suggest that these schools experience difficulties regarding school financial management decision making. However, it is equally important to investigate fee-paying schools in urban areas to determine whether similar financial management difficulties occur.

Sections 34 to 44 of the SASA give extensive prescriptions on SGB financial roles and responsibilities. Section 34 (2) states that the government must annually provide sufficient information regarding funding to financial role players in public schools to enable them to prepare budgets (Republic of South Africa, 1996). The Basic Education Laws Amendment Act of 2011 spells out the financial responsibilities of a principal – such as safekeeping of all school records; informing the SGB about policy and legislation; being part of the school finance committee; and assisting the SGB with the school’s financial management (The Presidency, Republic of South Africa, 2011). The school principal is in the position to provide pertinent information to the SGB to ensure good school financial management. Hence, there must be a proper consultation approach in place to ensure full involvement of the relevant financial role players when making financial decisions in a school.

SGB members, including principals, are expected to work together as a team to perform the functions prescribed by the SASA to achieve the objectives of their schools. In his 2006 study, Mestry discovered that principals and SGB chairpersons hardly ever consulted with other members (such as parents, teachers and high school learners) on important school financial matters. Similarly, Mncube (2009:93) (in his study on the perception of parents of their roles in the democratic governance of schools in South Africa) points out that SGB members often agreed to decisions made by principals because they were scared of being accused of disloyalty. Therefore, they feigned participation in the decision-making processes. Research has indicated that some principals permit little or no subordinate involvement in school decision-making processes, because such involvement is considered a waste of time. This is due to the perceived low level of education of members of the governing body (Mncube, 2007:135; Mokoena, 2011:130). The findings in the studies above imply that there is no proper consultation and involvement of the relevant financial role players. Since the studies mainly focused on no-fee public schools in rural and township areas, it was important to also investigate fee-paying schools in urban areas, as there is a general dearth of studies regarding school financial management.

Proper consultation among the relevant stakeholders regarding school financial management should promote transparent decision making. Xaba and Ngubane (2010:153) reveal in their study that the preparation of the school budget lacks transparency. Motsamai, Jacobs and De Wet (2011:115) corroborated the above finding by maintaining that a lack of involvement by the

relevant parties may have a negative impact on transparency. Inappropriate financial knowledge, poor consultation and a lack of transparency when role players observe their school's financial obligations, will lead to poor decision making, which will then prevent the school from achieving its primary objective – providing quality education.

Earlier literature discovered that challenges such as a lack of financial knowledge, inappropriate consultation and involvement, and a lack of transparency in school financial management mainly occurred in schools situated in township and rural areas. However, to my knowledge there is also very limited literature dealing with the practicalities of financial management in the fee-paying public schools situated in more urban areas. A study by Van Wyk (2007) found that principals and SGBs of schools in more affluent areas work collaboratively because the SGB members are professionals and able to perform their financial management duties. In our study we aimed to investigate financial management in fee-paying public primary schools situated in urban areas to determine whether they experienced similar challenges regarding school financial management.

Methodology

In an attempt to obtain first-hand knowledge in the research setting (Neuman, 2011:168), a qualitative approach was used to interpret and understand what the participants were saying (Babbie & Mouton, 2015:270). The communication between the researchers and the participants offered insightful information about financial management in public schools. Hence, a qualitative research approach proved to be more suitable than a quantitative method for use in this study.

A multiple case study research design was deemed most appropriate in the current context, as it permits multiple informants to present a variety of perspectives (Baxter & Jack, 2008:544). The study focused on five fee-paying schools situated in an urban area (Pretoria) to supply answers to the research questions. These schools are situated in affluent areas, which enables them to attract learners whose parents can afford to pay school fees and support the school financially. Case studies demand spending time within the world of those being investigated (Hamilton & Corbett-Whittier, 2013:11), and we spent at least an hour with each participant while conducting a face-to-face individual semi-structured interview at their workstations.

Data Generation

Data were generated from the individual semi-structured interviews that were conducted with the principals, SGB chairpersons and financial managers on the school premises. In total, 13

respondents participated in this study – five principals, five school financial managers, and three governing body chairpersons (parents). The interview data were used to understand the experiences of the participants regarding school financial management. The interviews were audio-recorded to retain verbatim versions of what transpired during the interview sessions, as well as to provide original material for validity and reliability checks. These were done through prolonged and persistent fieldwork and member checking.

Sampling

Five fee-paying public primary schools situated in an urban area (Pretoria) were purposively sampled to explore their school financial management. Purposive sampling enabled us to choose interview participants (SGB chairpersons, principals and financial managers) who were most likely to provide rich data. The reason for their selection was their direct involvement in the financial management of their schools. The following criteria were used to select the sample of participating schools: (1) The interviewees needed to be experienced in, and knowledgeable about, their schools' financial management; (2) The participating schools had to have a similar socio-economic status (similar quintile); (3) They needed to be fee-paying schools that had similar levels of infrastructure and funds.

Data Analysis

In this study, data analysis was done thematically by systematically coding and categorising the generated data into themes that emerged from the data. Thematic analysis was deemed fit as it helped to analyse and understand the experiences of the financial managers (financial management skills/information, consultation procedure, and openness and transparency) when making school financial decisions. In a thematic analysis, all the data generated are examined to recognise common, recurring events and the key themes are identified from all the opinions reflected in the data (Patton & Cochran, 2002:23). The research questions and conceptual framework also guided us in the systematic analysis of data in terms of sorting it according to themes.

Ethical Considerations

Participants' rights in this study were protected. All the participants were informed about the aim and purpose of the study. They were also assured that their particulars would be protected through the use of pseudonyms, and that they were free to withdraw from the study at any time. We also ensured that other ethical considerations were addressed by applying for and obtaining permission to conduct semi-structured interviews with

financial managers in public primary schools from the Gauteng Department of Education. Ethical clearance was applied for and obtained from the Ethics Committee of the Faculty of Education at the University of Pretoria and consent letters were signed by the participants before data were collected.

Results and Discussion

An analysis of the data revealed various themes related to the information about school financial management. An interpretation of the emerging themes was constructed by relating the participants' experiences to the relevant literature and the conceptual framework. Participants were given pseudonyms such as School A Principal (SAP); School A Accountant (SAA); School B Principal (SBP); School B Accountant (SBA) and so on. The themes that emerged from the data analysis are discussed below. These are related to knowledge of the SASA and adherence to it, effective consultation and active involvement, and openness and transparency.

Knowledge of the SA Schools Act and Adherence to It

The data revealed that the financial managers (principal, SGB chairperson and school accountant) in the participating fee-paying schools had good information on and sound knowledge of how to manage their school funds. This was evident from the participants' display of good understanding of the SASA and its requirements regarding school financial management.

Some of the participants' opinions are quoted verbatim below.

The SASA is 100% clear on the financial management of schools and if you follow it by the dot you will be in the clear with the auditor role, SGB role and department of education. And it states all the structures and explains exactly how to put what is required in place at the school if you follow it. (Participant SAP)

SASA puts measures in place to regulate every aspect of finance; for example, the budget ... (Participant SAA).

SASA for me it's a working act; it must just be in place all the time and each new stakeholder that comes on board must be made aware of it (Participant SBA).

The principal of School D had a different opinion and understanding of the SASA prescriptions about financial management:

As for me, there are some grey areas as to know exactly – specify who the financial officer is and who the accounting officer is. I understand I am the accounting officer of the school but who is the financial officer? Is that the treasurer? I think that is not stipulated clearly in the SASA guidelines to schools. Earlier years, I think it was believed by us that the accounting officer is actually the treasurer and the SGB and lately it says it is moving on to the

principals ... (Participant SDP)

In *Schoonbee and Others vs MEC for Education, Mpumalanga and Another* (2002) (Case No. 33750/01) clarity is given on who is responsible for a school's financial management. In this case, the Member of the Executive Council for Education contended that the principal was the accounting officer and should be responsible for the school's financial management. The judge held that the SGB was collectively responsible for the professional management of a school. Because the principal serves as an ex officio member of the school governing body, he/she forms part of this collective. Making the principal solely accountable for the school's financial management would therefore be irrational. Section 16A of the SASA was added after the *Schoonbee* case, which placed additional responsibilities on principals, specifically with regard to the reporting of financial mismanagement in schools.

The data showed that the participating schools displayed good knowledge of the SASA regarding school financial management and that this had a positive effect on financial management. It was found that the school financial managers also had a good understanding of the information provided regarding performance of the school's financial duties. This agrees with Batho Pele principle 5, which states that "citizens should be given full accurate information about the public services they are entitled to receive" (Department of Public Service and Administration, Republic of South Africa, 1997:28). This finding also confirmed that the participating schools complied with Section 19 of the SASA, which prescribes that the education authorities should provide entry-level and ongoing training to governing bodies to boost their operational effectiveness (Republic of South Africa, 1996).

This finding is however in contrast with the findings of Mestry (2006:27), who believes that SGB members and principals only have a slight awareness of the SASA and that they often misinterpret it, resulting in unprofessional conduct associated with the finances of schools. This contradiction might be due to the differences in the sampled schools. Our study focused on fee-paying schools situated in urban areas, while Mestry sampled no-fee schools located in township and rural areas. Hence, one needs to consider the different contexts of operation when looking at the schools.

Effective Consultation and Active Involvement

Analysis of the data indicated that there was effective consultation and active involvement on financial matters by the relevant role players in the participating fee-paying public schools. This was confirmed by most participants in the way budgets were prepared. The principals of schools A, B, and

E respectively commented on the budget process as follows:

According to the needs of the school, the SGB prepares a budget and then they present this budget at the annual general meeting to the parents where two things are discussed: the proposed school fees and the budget. Then, once the parents approve the school fees from the budget, the SGB as well as the financial committee which is the sub-committee of the SGB must establish a detailed finance policy on how and what procedures must be followed before money can leave the school funds. (Participant SAP)

We have to make ... a full understanding as to what the budget entails and what will be required of them in preparation for the following year's budget (Participant SBP).

... Before then, we call for ideas, any parents who feel there is something to be added are at liberty to do so. The notice goes out not less than 30 days [in advance] so the parents have enough time to say can we also do this and that ... (Participant SEP)

The data from this study also revealed that the principals and the SGBs of the participating fee-paying schools in urban areas worked together in the financial management of their schools. This confirms Van Wyk's (2007) finding, which stated that the SGBs from former "white" schools acted in line with the SASA and were building relationships between parents and school managers. Van Wyk further stated that the challenge was to determine how this action could be extended to all schools in the country. Our study shows that the fee-paying schools follow an effective consultative approach regarding the planning of the school budget. Mestry and Govindasamy (2013:432) also highlight that principals and other SGB members have matching roles and that they ought to always be in a co-operative relationship. The data accumulated from our study indicate that for the schools studied, this was indeed the case. However, one participant remembered that in the past the principal and the SGB were always at loggerheads, as the SGB members wanted to dictate the principal's actions. (The situation has since changed.) Speaking of this matter, the accountant of School D said:

It's always interesting and very acrimonious, even in our school before our time, there is always this clash because the SGB always think they are coming to oversee the principal, instead of seeing the principal and his management as equals. The SGB wants to come in and say we will tell you what to do on that basis it is very acrimonious.

This finding could be a result of Sections 20 and 21 of the SASA that decentralised decision-making power regarding the management of the school to all the relevant stakeholders. The reason for the clash was possibly that the SGB did not want the principal and the school management team to override their opinions. Although SGBs are now assertive and firm in performing their roles, proper consultation and collaboration remain essential to

ensure effective school financial management.

Reasons for Lack of Consultation

The generated data identified unavailability of the parent component of SGBs as the main reason for the lack of consultation. A significant problem was that the parent component of SGBs was not always readily available when important decisions need to be made regarding school finances in the participating public schools. This could be due to the fact that they were professionals in their own right and that they were more involved in their own business activities. This concern was expressed by the different participants:

The school is very reliant on SGB members who are not always as available as necessary for the smooth running of the finances of the school. Getting decision making from SGB members timeously can become difficult and not in the school's best interests. So, the SASA tends to give a lot of power to the SGB members who are not as available as you need for the best interest of the school, but what is good is that they bring in their expertise. So, those will work together in one way but sometimes the principal on the school side will wish that we didn't need to rely so heavily on the SGB members; we cannot make financial decisions at all without the SGB members. If there would be anything I would change in SASA maybe it would be not to give too much control and power to the SGB members – not because we want control and power, but just for us to get on with the job and not be held to ransom because of their unavailability. They don't have time to sit down in meetings. The school needs more power to make its own financial decision instead of waiting for parents who actually don't know the running or needs of the school. (Participant SCP)

I must say, I've been here for many years and there have been different SGBs. There was a time when the treasurer was never here and that was bad and sad for us because you need to communicate with them, you need them in-between meetings to say what's happening, but then there wasn't communication. (Participant SDP)

Remember these parents are working, they are not really available (Participant SEA).

The above findings indicate that some SGB members are skilled in financial management because they are qualified professionals and entrepreneurs. This finding agrees with what Aina (2017) found in her study on financial management decision-making processes in fee-paying public primary schools, where she stated that the SGB members who were given financial management responsibilities were educated professional people and this should therefore enhance their performance. However, their accessibility may be restricted as a result of their schedules and they are often not available when they are needed by their schools. This causes delays in making financial decisions and is a source of frustration for school management members.

Openness and Transparency

Data analysis of the procurement processes from the participating schools indicated that there was openness and transparency in financial dealings.

Procurement process

The accountants from Schools C and D and the principal of School E respectively described the procurement processes at their schools in the following ways:

Obviously, the financial policy has got the level of authority in it, so up to certain amounts the SGB authorises. For a lower amount, the principal and the finance manager can go ahead with the necessary needs that are tabled in the approved budget. For the bigger expenses, it goes to the financial committee. From there it goes to the SGB and there is also a level, which will be put up for tender. All these are clearly explained in the school finance policy. (Participant SCA)

We develop a process on how items will be purchased. From three quotations, we take the cheapest but not necessarily the inferior service. We have those policies and we have given delegated authority to the principal to sign the expenditure below a certain amount; in this case it is R5,000. Anything above R5,000 has to go to the finance committee of the SGB. That cannot be negotiated and we meet once a month to go through all expenditure items and then approve them by the finance committee, which have to still be ratified by the full sitting of SGB. Then the school can spend; they don't spend and come and ask. (Participant SDA)

The processes are ... If what we need is below R5,000 then we don't need to wait or call the SGB because that is the money allocated already in the budget every month to be utilised for the day-to-day running of the school. (Participant SEP)

The procurement strategies used by the participating schools were related to the prescription for procurement policies given in sub-section 38(a) of the Public Finance Management Act. This sub-section states that a suitable procurement structure which is fair, reasonable, clear, good and cost effective should be put in place by accounting officers. The procurement policies observed in the participating schools were also in line with the Batho Pele principle of openness and transparency. This indicated that transparency was practised in the participating fee-paying public schools and as such contradicted the findings by Mestry (2006) and Motsamai et al. (2011:115). This contraction results from a different sample of schools, as well as the fact that Mestry's study was conducted over 10 years ago. SGBs are nowadays more aware of their roles in school financial management. Furthermore, the fee-paying schools focused on in our study were buoyant enough to employ school accountants who provided professional advice to the principal and the SGB members. The no-fee schools can mostly not afford to employ an accountant, and this could be the

reason for the challenges in their financial management decision making.

Conclusion

Despite the fact that all schools are governed and controlled by the same legislative structure – the SASA – the findings of this study highlight the fact that the experiences of fee-paying schools differ from those faced by no-fee schools situated in townships and rural areas. The study revealed that public schools had differing experiences and challenges related to school financial management. Policies should therefore vary in different contexts.

Unavailability of the parent member component of SGBs was a barrier to financial management decision making in the participating schools. From this it can be deduced that the parents of children in these schools are professionals and that they prioritise their work over their responsibility to the school. It might, therefore, not be realistic of the schools to expect from these parents to be readily available whenever they are needed. It is recommended that the financial policies of schools should make provision for procedures in instances when urgent financial decisions need to be taken. Furthermore, schools should plan their meeting schedule a full year in advance. WhatsApp group chats could be an alternative to quickly reach out to parent governors for urgent decision making.

In general, the relevant stakeholders involved in financial management decision making in schools require continuous training from the Department of Basic Education (DBE). Such support will help with the effective performance of their functions and empower them to carry out the additional functions expected from them, as recommended in earlier studies. Principals also need to be knowledgeable about and have an understanding of current accounting software. Therefore, it is recommended that the DBE, and the provincial education departments who employ the principals, should also train them in the use of the latest accounting software and assist them to acquire specific accounting skills. This will empower them to successfully monitor what school financial managers do with regard to school finances.

In addition, we recommend that the policy should include criteria for selecting the parent components of SGBs. The criteria could require of parents to acquire relevant skills and experiences to perform their duties, instead of just being a parent in the school (as is currently specified in Section 23 (2a) of the SASA). Parents' previous relevant skills and experiences will enhance their understanding of the available information, proper consultation and involvement procedures, and the principle of openness and transparency in school financial management.

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Authors' Contributions

AYA conceived the study, both authors agreed on the title. AYA attended to the literature review of the article. KB suggested the conceptual framework. KB developed the protocol and AYA performed the data collection. AYA performed data analysis and assisted with the interpretation. Both authors contributed to the Introduction, Discussion and concluding sections.

Notes

- i. This article is based on the master's thesis of Adeunmi Yetunde Aina.
- ii. Published under a Creative Commons Attribution Licence.

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