



UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA

**PERCEPTIONS OF PARENTS IN THE SCHOOL GOVERNING BODY
ON THEIR ROLE REGARDING ACCOUNTABLE FINANCIAL
MANAGEMENT IN SCHOOLS**

by

Azwidowi Aubrey Mokwebo

19307056

Submitted in partial fulfilment of the requirements for the degree

Master in Educational Leadership

in the

FACULTY OF EDUCATION

at the

UNIVERSITY OF PRETORIA

Supervisors:

Supervisor: Dr R. Phatlane

Co-supervisor: Prof. Chika Schoole

JULY 2021

PRONOUNCEMENT OF ORIGINALITY

I, Azwidowi Aubrey Mokwebo, pronounce that this thesis, *Perceptions of parents on their role regarding accountable financial management in the School Governing Body*, is my work. Sources quoted in this study have been appropriately referenced.

Signature

Date

ETHICAL CLEARANCE CERTIFICATE



UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA
Faculty of Education

RESEARCH ETHICS COMMITTEE

CLEARANCE CERTIFICATE

CLEARANCE NUMBER: **EDU118/19**

DEGREE AND PROJECT

MEd

Perceptions of parents in the School Governing Body on their role regarding accountable financial management in schools

INVESTIGATOR

Mr Azwidowi Aubrey Mokwebo

DEPARTMENT

Education Management and Policy Studies

APPROVAL TO COMMENCE STUDY

01 June 2020

DATE OF CLEARANCE CERTIFICATE

30 August 2021

CHAIRPERSON OF ETHICS COMMITTEE: Prof Funke Omidire

A handwritten signature in black ink, appearing to be 'FO', written over a horizontal line.

CC

Ms Thandi Mngomezulu
Dr Rakgadi Sophy Phatlane
Prof Chika Sehoole

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.

DEDICATION

I devote this study to my lovely wife, Mokwebo Lindelani Patricia, who stood by me. It is also dedicated to our lovely three daughters, Vhugalahawe Vera, Arehone Veronica, Vhuthuhawe, and son Orifha Owen Mokwebo.

I want to express my gratitude for the sacrifice you made during my study.

ACKNOWLEDGEMENTS

To start with my gratefulness goes to the all mighty practical and dangerous God for allowing me to take the opportunity of doing my master's at the University of Pretoria. It is by the grace of God that the study was completed. I, therefore, say, "Ebenezer".

My sincere and heartfelt gratitude is given to the following people:

- Dr Rakgadi Phatlane, my supervisor, for making time to read my mini dissertation right from the start word for word. I would also like to acknowledge your professional, academic, guidance, motivation, advice, and support throughout this study. Thank you for the counselling that you always provided when I felt like quitting.
- I also want to extend my appreciation to my co-supervisor Prof. Chika Sehoole for the inputs he gave to my study.
- My appreciation also goes to Apostle and Prophet Mauna, my spiritual parents. Thank you for your prayers, they lifted me when I was down.
- I also want to thank the Limpopo Department of Education, Mr. Mafunise I.D circuit manager, and principals for affording me an opportunity to conduct my study in your schools.
- My gratitude also goes to the SGB chairpersons and treasurers of the sampled schools. Thanks for the time you dedicated to this study.

ABSTRACT

The decentralisation of education is one of the strategies used by governments to deliver education to their citizens. In post-apartheid South Africa, the introduction of the School Governing Bodies in 1996 was one of the strategies to decentralise education by devolving some powers to parents, teachers and learners. The South African Schools Act no 84 of 1996 was enacted to regulate school governance. SASA gave the parents a mandate to govern every public school. This authority requires parents to know their roles in School Governing Body. Relevant literature shows that parents in rural SGBs lack financial management skills. This problem leads to the pervasiveness of poor financial management in most rural schools.

The aim of the study was to explore perceptions of parents on their role regarding accountable financial management in the SGB within which they are governing body members. This study adopted a qualitative research approach and used a case study as a research design. Six no-fee public ordinary schools were purposively sampled. The participants included the chairpersons and treasurers of the SGB in schools around the Vuwani area of the Vhembe District, Limpopo province.

The study found that the participants perceived their roles in the SGB as a process of delegation, financial management, financial control, and budgeting. Most of the participants had some experience in the SGB which seemed to have played a role in the perceptions of participants towards their role in the SGB. It was also suggested that accountability was achieved through meetings that were held monthly, quarterly, and annually by the SGBs; however, there was a partial adherence to the prescripts in the budgeting process. The findings also suggest that the participants are faced with a challenge of understanding English which is used as a medium of communication by the Department and in workshops.

Keywords: Decentralisation, delegation, school financial management, accountability, financial prescripts, perception, chairperson, treasurer, school governing body, no-fee public ordinary schools, school governance, and finance committee.

LANGUAGE EDITOR

This letter serves to confirm that editing and proofreading was done for:

Azwidowi Aubrey Mokwebo

Educational Leadership

Faculty of Education

University of Pretoria

**Perceptions of Parents in the School Governing Body on their Role Regarding
Accountable Financial Management in Schools**



Cilla Dowse
21 July 2021

Cilla Dowse

PhD in Assessment and Quality Assurance in Education and
Training: University of Pretoria 2014
Programme on Editing Principles and Practices: University of
Pretoria 2009
Basic Editing and Proofreading: McGillivray Linnegar
Associates 2008
Professional Editors' Guild Associate Member, DOW003

Rosedale Farm

P.O. Box 48

Van Reenen

Free State

cilla.dowse@gmail.com

Cell: 084 900 7837

LIST OF ACRONYMS

ACE	Advanced Certificate in Education
AGM	Annual General Meeting
COVID	Corona Virus Disease
DBE	Department of Basic Education
DoE	Department of Education
EMPS	Department of Education Management Law and Policy
FINCOM	Finance Committee
FO	Finance Officer
GDE	Gauteng Department of Education
LPDE	Limpopo Province Department of Education
LRC	Learners' Representative Council
OECD	Organisation for Economic Co-operation and Development
PED	Provincial Education Department
PFMA	Public Finance Management Act
SASA	South African Schools Act
SGB	School Governing Body
WHO	World Health Organisation

TABLE OF CONTENTS

PRONOUNCEMENT OF ORIGINALITY	i
ETHICAL CLEARANCE CERTIFICATE	ii
DEDICATION	iii
ACKNOWLEDGEMENTS	iv
ABSTRACT	v
LANGUAGE EDITOR	vi
LIST OF ACRONYMS	vii
TABLE OF CONTENTS	viii
LIST OF FIGURES	xii
LIST OF TABLES	xii
CHAPTER 1	1
INTRODUCTION AND BACKGROUND TO THE STUDY	1
1.1 INTRODUCTION.....	1
1.2 PROBLEM STATEMENT	2
1.3 STATEMENT OF PURPOSE	4
1.4 RATIONALE.....	4
1.5 RESEARCH QUESTIONS	5
1.6 THEORETICAL FRAMEWORK	5
1.7 RESEARCH METHODOLOGY	7
1.7.1 The Research Approach.....	8
1.7.2 The Research Design.....	8
1.7.3 Sampling.....	9
1.7.4 Delimitation of the Study.....	9
1.7.5 Data Collection Plan	10
1.7.5.1 One-on-one interviews	10
1.7.5.2 Document analysis.....	11
1.8 DATA ANALYSIS	11
1.9 SIGNIFICANCE OF THE STUDY	12
1.10 METHODOLOGICAL NORMS.....	12
1.10.1 Credibility	12
1.10.2 Transferability.....	12
1.10.2 Dependability.....	13

1.10.4	Confirmability.....	13
1.11	LIMITATION TO THE STUDY.....	13
1.12	ETHICAL CONSIDERATIONS.....	13
1.12.1	No harm to Participants.....	14
1.12.2	Informed Consent.....	14
1.12.3	Voluntary Participation	14
1.12.4	Anonymity and Confidentiality	14
1.13	OUTLINE OF DISSERTATION.....	15
CHAPTER 2.....		16
LITERATURE REVIEW		16
2.1	INTRODUCTION.....	16
2.2	INTERNATIONAL CONTEXT OF SCHOOL GOVERNANCE	16
2.3	MODELS OF SCHOOL GOVERNANCE	18
2.3.1	The Business Model of School Governance.....	18
2.3.2	The Stakeholder Model of School Governance	20
2.4	SOUTH AFRICAN CONTEXT OF SCHOOL GOVERNANCE	21
2.4.1	Strengths and Weaknesses of the Stakeholder Model of School Governance	21
2.4.1.1	Strengths of the stakeholder model.....	21
2.4.1.2	Weaknesses of the stakeholder model	22
2.4.2	Criteria for selecting the School Governing Body	24
2.4.3	Roles of School Governing Bodies in School Financial Management .	25
2.4.4	Challenges facing South African SGB Parent Component in School Financial Management	27
2.4.5	The South African Legal Framework ensuring accountability of SGBs in School Financial Management	29
2.5	CONCLUSION	30
CHAPTER 3.....		31
RESEARCH METHODOLOGY.....		31
3.1	INTRODUCTION.....	31
3.2	RESEARCH METHODOLOGY	31
3.3	RESEARCH APPROACH	31
3.4	RESEARCH DESIGN	32
3.4	SAMPLING.....	34
3.5	CONTEXT OF THE STUDY.....	35

3.6	DATA COLLECTION PLAN	36
3.6.1	One-on-One Interviews.....	36
3.6.2	Document Analysis.....	38
3.7	DATA ANALYSIS	39
3.8	METHODOLOGICAL NORMS	43
3.8.1	Credibility.....	43
3.8.2	Transferability	43
3.9.3	Confirmability.....	44
3.10	LIMITATIONS TO THE STUDY	44
3.11	ETHICAL CONSIDERATIONS.....	44
3.11.1	No harm to Participants.....	45
3.11.2	Informed Consent.....	45
3.11.3	Voluntary Participation	45
3.11.4	Anonymity and Confidentiality	45
3.12	CONCLUSION.....	46
CHAPTER 4	47
DATA ANALYSIS AND FINDINGS	47
4.1	INTRODUCTION.....	47
4.2	DEMOGRAPHIC DESCRIPTION OF PARTICIPANTS.....	47
4.3	PRESENTATION OF DATA COLLECTED FROM SEMI-STRUCTURED ONE-ON-ONE INTERVIEWS	48
4.3.2.1	Theme 1: The understanding of roles to ensure accountable school financial management	49
4.3.2.2	Theme 2: Accountability and responsibility in financial reporting through meetings.....	60
4.3.2.3	Theme 3:.....	63
4.4	PRESENTATION OF DATA COLLECTED FROM DOCUMENT ANALYSES	67
4.4.1	School A	67
4.4.2	School B	69
4.4.3	School C.....	70
4.4.4	School D.....	72
4.4.5	School E	72
4.4.6	School F	73
4.4.7	Findings from Minutes of the AGMs of Schools A-F	74
4.5	DATA TRIANGULATION	76

4.6 CONCLUSION	78
CHAPTER 5.....	79
SUMMARY OF FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS	79
5.1 INTRODUCTION.....	79
5.2 SUMMARY OF FINDINGS.....	79
5.2.1 Finding 1: The understanding of roles to ensure financial accountable in schools	79
5.2.2 Finding 2: Accountability and responsibility in financial reporting through meetings	81
5.2.3 Finding 3: Challenges hindering achievement of accountable school financial management.....	82
5.3 CONCLUSIONS.....	83
5.4 SIGNIFICANCE OF THE STUDY	85
5.5 RECOMMENDATIONS	85
5.6 RECOMMENDATIONS FOR FURTHER RESEARCH	86
5.7 A REFLECTION ON LESSONS LEARNED.....	87
LIST OF REFERENCES	88
APPENDICES	99
Annexure A: Request to Conduct Study from The Provincial Department	99
Annexure B: Permission Letter from the Department of Education	101
Annexure C: Letter to Request Permission from Principals to conduct in the respective Schools.....	103
Annexure D: Letter to Request Permission from Interviewees.....	105
Annexure E: Consent Letter	107
Annexure F: Semi-Structured Interview Questions	108
Annexure G: Report for Originality from Turnitin	109

LIST OF FIGURES

Figure 3.1: An example of a data transcript.....	40
Figure 3.2: Coding structure.....	41
Figure 3.3: Developing codes from the transcripts.....	42
Figure 3.4: Categories and themes.....	42
Figure 4.1: Extract from finance policy.....	68

LIST OF TABLES

Table 4.1: Demographics of the participants.....	48
Table 4.2: Research sub-questions, themes and subthemes.....	49
Table 4.3: Data triangulation.....	76

CHAPTER 1

INTRODUCTION AND BACKGROUND TO THE STUDY

1.1 INTRODUCTION

Globally, decentralisation of education has become an important aspect of restructuring education since the 1980s (Diamond, 2015). Decentralisation of education is done to ensure that parents, learners, educators and principals cooperate in an effective decision-making process. Decentralisation of education is done to ensure that parents, learners, educators and principals cooperate in an effective decision-making process. The process to decentralise education began with the Brazilian education system in the 1980s, the Dutch Education System in 1982, and the introduction of the Education Reform Act in 1988 in Wales and England (Urbanovič & Patapas, 2012). The above-mentioned countries implemented decentralisation in their education systems to improve accountability in school financial management. It was also believed that stakeholders in governance structures would be able to raise and monitor income provided to the schools by the government.

In the context of Uganda, decentralisation is said to mean “the relocation of the decision-making power, accountability, and responsibilities from the central to local governments” (Namukasa & Buye, 2016:93). In South Africa, change in the education system was implemented by a passing sequence of legislation and statutes (Dladla, 2013). These changes were meant to democratise the education system within the country. One of the main legislations utilised to decentralise decision-making in schools was the promulgation of the South African Schools Act (SASA), Act number 84 of 1996, which aimed at providing uniform governance and funding of schools. This legislation provided different stakeholders, especially parents, with an opportunity to contribute to the running of their children's education. This occurred with the introduction of School Governing Bodies (SGBs) known as School Boards in other countries, which would allow for cooperation in decision-making between different stakeholders in education would thus improve efficiency by ensuring quality teaching and learning in schools (Diamond, 2015). Consistent with Section 16(1) of the SASA, the School Governing Bodies (SGBs) have the mandate to govern public schools to

ensure accountability, transparency, equity and extensiveness, enablement, and broad-based participation in education (Baghdady & Zaki, 2019).

In the South African school context, school governance decentralises education by giving the parent the authority to have a say in how school finances should be handled. Consequently, Petterson and Lewis (2009) argue that good governance in schools necessitates conditions such as the presence of values, information on performance, incentives for good performance together with accountability. However, good governance in most South African schools is still a serious challenge (Baghdady & Zaki, 2019), particularly concerning achieving good governance, receiving clean audits, all of which are affected by the high corruption rate which is prevalent in most government institutions. In fact, Serfontein and De Waal (2015) conclude that schools in South Africa are not safe from corruption as can be seen by reports from Corruption Watch (2014), who found that the most reported corruption in schools across all the provinces in South Africa is financial mismanagement. According to Rangongo, Mohlakwana, and Beckmann (2016), Limpopo province is one of the provinces with a high number of reports of corruption at schools.

A study conducted by Dladla in 2013 on the principals' perceptions and experiences of rural SGBs shows that most rural parent components did not have the essential capacity to make informed decisions in school financial management matters. Another study by Mestry and Govindasamy (2013) found that low levels of literacy in the SGB parent component in rural areas resulted in parent members being unclear about their roles and in addition, it was found that some of the SGB parent components had little ability to read and write. This factor led to them being unaccountable because they did not know what was expected of them in their role as an SGB member.

1.2 PROBLEM STATEMENT

Decentralisation of education through the School Governing Bodies (SGB) was ideally meant to advance the core functions of the school, inter alia teaching and learning. Pomuti and Weber (2012) confirm that decentralisation of the education system warrants effective and efficient utilisation of the state funds in the schools. This can probably be achieved if the members of the SGB are aware of the needs of the school. Through the authority that is vested upon the parents in the SGBs by SASA, they are

expected to respond to the needs of the school amongst which includes being able to raise the funds for the school in circumstances where the government cannot provide funding for other issues affecting the school.

However, South Africa is facing the challenge of poor financial management in schools with major deficiency of knowledge and skills regarding financial management. Research into the adherence of public ordinary schools to the Provincial prescripts in financial management shows that rural schools are facing a challenge where the SGB parent components have limited financial literacy. This lack of financial knowledge and skill furthermore leads to the dominance of principals over the financial decisions taken by the SGB (Uwizeyimana & Moabelo, 2013).

Financial management amongst the parent members in rural schools seems to be mostly influenced by their perception regarding their financial management role in schools. McDonald (2011) defines perception as a uniquely individualised experience of how people view and understand a particular phenomenon. This means that every person brings along personal life experiences that influence how they perceive things (Qiong, 2017) . The parent's financial management experiences also contribute to how they see their role in school financial management. In this study, the low levels of education amongst the parents in SGB, seem to be the contributing factor towards poor financial management. A study by Phago and Semanya (2013) conducted in the Bochum West Circuit in the Capricorn District of Limpopo Province, confirms that parents in that area have a low level of education which also amounts to poor financial literacy.

Hence this study wants to discover how the parent component of the SGB perceives their role in Financial Management in the SGB, particularly as the parent component of the SGBs in rural schools seems to lack financial management skills. Most findings of the studies conducted in rural SGB school financial management recommend that further studies into the perceptions amongst the rural parents regarding school financial management need to be explored. It is for that reason that I undertook a study into how the parents in the Vuwani area of the Vhembe District, Limpopo province perceived their role in school financial management. Thus, this study explores the perceptions around their role in the accountable governance structure of the finances

of the schools where they are members of the SGB. The schools in this study are Section 20, public, ordinary, no-fee paying schools.

1.3 STATEMENT OF PURPOSE

The purpose of this study was to explore perceptions and understandings of parents on their role regarding accountable financial management in the School Governing Body in which they serve.

The following are the objectives I hope to achieve through this study:

- To examine the contribution that the SGB parent component make towards ensuring financial accountability in schools.
- To explore the perceptions of the parents in the SGB concerning accountability and responsibility in financial reporting.
- To reveal challenges facing the SGB parent component in pursuit of accountable financial management in the school.

1.4 RATIONALE

The primary motive of the study was to explore how parents perceived their role regarding financial management. Research (Mestry, 2013; Mestry, 2018; Mestry & Govindasamy, 2013; Mncube and Xaba, 2011; Rangongo, 2011) has identified a deficiency in financial management by SGBs, particularly the parent component. Several researchers have investigated different topics in school financial management in South African schools, but not the perceptions of the parents on how they understand their role. Dyanti (2014), Mahlangu (2008), Mestry (2018), Mohapi and Netshitangani (2018), and Xaba and Nhlapo (2014) focused on various aspects of the SGB such as the assessment of SGB training, principal's perception about the SGB, factors affecting financial management in schools, roles and responsibilities of parent component of SGB in general, success factors of SGBs, and decision-making by the SGBs.

Despite this research, there appears to be a further need to investigate how parents in SGB perceived their role in financial management. In response, I wanted to research to find out how the parents themselves understood the reason they are elected on the

SGB, and specifically, their role in ensuring optimal school financial management to enhance the core function of the school. The gap recognised in the literature was that there were inadequate studies available, which focused on the perception of parents regarding their role in school financial management. My research is aimed to address this gap in the literature and offer recommendations

The interest in researching the perceptions of SGB regarding their role in financial management was also triggered by my experience in the SGB. I was elected to become an SGB member representing the teacher's component at my school in 2018.

1.5 RESEARCH QUESTIONS

The main research question is: *How do the parents in the SGB perceive and understand their role in accountable school financial management?*

The main question necessitated sub-questions. These sub-questions are formulated as follows:

- What contribution does the SGB parent component make towards ensuring financial accountability in schools?
- What are the perceptions of the parents in the SGB concerning accountability and responsibility in financial reporting?
- What challenges does the SGB parent component encounter in pursuit of accountable school financial management?

1.6 THEORETICAL FRAMEWORK

To accomplish the main aim, the study used the theory of accountability. The theory was established by Phillips Tetlock in 1985 (Vance, Lowry & Eggett, 2015). This theory states that justifying one's behaviour to another person helps to improve people's decision-making (Botha, 2012). Accountability ensures that individuals are answerable for the decisions they make. It indicates that when dealing with public money, individuals should be able to account for how they used those monies. Rangongo *et al.* (2016) describe accountability as a way of ensuring that internal processes and policies are legitimate and replicate the best interest of the stakeholders in specific governance arrangements. This means that the procedures that SGBs use in schools must serve the best interest of the school and also be followed according to the prescribed country or provincial guidelines and legislature. Equally important,

accountability in school governance is deduced to be an essential and imperative facet of school governance (Seroro, 2016), as stakeholders in the governing body, in the process of serving the interests of others, report back to the people who elected them and the Department of Education.

This theory states that through accountability, liability, transparency, competency, answerability and assessment should be achieved (Døssing, Mokeki & Weideman, 2011). It, therefore, means, as per the Accountability Theory, the parent component of the SGB is expected to contribute positively to collective decision-making while being informed by legal procedures in handling the school finances. Where there is accountability, the openness of principals towards the parent component of the SGB increases. Furthermore, when parents are held accountable, their decision-making processes improve because they then know that they will be answerable to the State on how they have used the school money. Accountability ensures that parents adhere to the professional norm, which in this study, is the government's prescripts on handling the school's money (Carrington & Lee, 2008).

SASA section 38 states that “the SGB of a public school must prepare a budget of the school according to the provincial prescripts” (RSA, 1998:24). As a result, De Bruin (2014) mentions that accountability in the budgeting process may amount to effective recording, administering, accounting and financial reporting in schools. This can be attained through adherence to the school's financial policy. Swartz (2009) states that a school finance policy contains all the processes of handling the school's money. In addition, the budget must be drawn following the Provincial Prescripts in terms of allocation. In the context of the SGBs in the Vuwani area, the relevant prescript is the Limpopo Provincial Prescript of 2011. The SGB should always ensure adherence to the School's Finance Policy, the Public Finance Management Act, and the Provincial Prescripts.

Amongst other things, accountability in school financial management can also be accomplished through internal control. Mestry and Naidoo (2009) state that internal control is a plan with procedures that are meant to warrant that the financial archives are dependable and there is the safety of school assets. Equally important Makrweide (2012) defines internal control as a procedure that is undertaken by management to boost risk management within an institution. This is done to increase the possibility of

achieving the organisational objectives. In this context, the governing body is the one that should implement these internal procedures to ensure financial accountability in the school. Xaba and Ngubane (2010) state that the SASA should be considered by SGBs in school's internal financial control, particularly which gives provisions for the funding of public schools and the effective management of school finances (receiving and spending finances). Chapter four of SASA explains how the SGB should handle the money received from National Norms and Standards for School Funding, which Mestry (2014), defines as the policy implemented by the government to ensure that there is equity and social justice through the funding of schools. Using the Schools Act as a resource and guideline for financial control in schools may improve the accountability of SGBs.

The SGB can also improve its accountability by employing external control measures in school financial management. De Bruin (2014) maintains that external control is the financial control that stems from outside the school. Referring to the above, SASA section 43 affords the SGB authority to hire a registered Accountant or Auditor to audit the school's financial statements and records.

In this study, the perceptions generated from the data were used to establish accountability concerning school financial management. In this case, I utilised the theory of accountability as a lens to analyse the data which was collected. I continued to use it in the discussion of the collected data. It was initially utilised in the development of the interview questions and assisted in the establishment of how the parent component within the selected schools in the Vuwani area perceives their role concerning financial accountability. The next section briefly discusses the research methods utilised in the collection of the data

1.7 RESEARCH METHODOLOGY

Research methodology as a means of scientifically resolving the research problem (Babbie & Mouton, (2015). The systematic way includes finding a process to get to the bottom of the phenomenon at hand by crafting the research approach, the research design relevant to the research question, the right participants, utilising the correct sampling procedure, continuing in devising a data collection plan and procedures, to how the collected data should be analysed and preparations of reporting the data in answer to the research questions.

1.7.1 The Research Approach

This study utilised a qualitative research approach to investigate how the parents in the SGB perceived their role regarding school financial management, an approach deemed most suitable to comprehend how parents in the SGB perceived their role in financial management. A qualitative approach afforded me greater flexibility to follow up on unexpected ideas that the parents brought up during the investigation.

A qualitative research focuses on the natural setting where the interactions occur (Creswell *et al.* (2016), this meant that in choosing a qualitative approach, it would allow me to interact with parents in the SGB in their natural settings, which are schools within which they were members of SGBs. In these natural settings, they could express their perceptions, beliefs, or views about how they regard their role in school financial management.

1.7.2 The Research Design

In addressing the research questions, a case study was utilised as the qualitative research design by exploring how parents in the SGB perceived their role regarding financial management. This was done to get an understanding of how parents in the SGB in the Vuwani area Vuwani area of the Vhembe District, Limpopo province regard their role in financial management. McMillan and Schumacher (2014) state that a case study studies a bound system or case over some time by engaging numerous sources of data collection methods in the natural setting.

According to Yin (1994) a case study must have a 'case' which will be the object of the study. A case can be a group of schools or several individuals with the same characteristics. In this study, the case to be studied was the six no-fee public schools in the Vuwani area, have similar characteristics. They formed a bound system with the view of revealing how the parents perceived their role regarding financial accountability in the SGB. In this 'case', the parents have a common denominator as chairpersons and treasurers of the SGBs. The above-mentioned case helped me understand the dynamics that prevailed regarding the interpretation of roles by parents in SGB. This case study has illuminated more issues concerning how parents in the SGBs perceived their role regarding financial management in the Vuwani area. Equally important, Wellington (2015) indicates that case studies are easily accessible and give

a very vivid picture of reality which allowed me the opportunity to develop a clear picture of how the SGB parent in the Vuwani area perceived their role in financial management.

1.7.3 Sampling

For this qualitative study, purposive sampling was used. This was done with a definite purpose in mind (Creswell *et al.*, 2016). De Vos, Strydom, Fouché and Delport (2011) define purposeful sampling as a procedure based wholly on the researcher's judgement so that the sample is composed of participants with characteristics of the sample that meet the objective of the study. The researcher takes a sample of the participants because they can deliver responses to the research questions. The participants are sampled with the purpose that they will give answers to the questions asked by the researcher.

The specific objective in this study was to obtain the opinions of the chairperson and the treasurer, as members of the SGB, regarding their role in financial management. That's because I expected these parents to reveal more about how they considered their role in the financial management of these schools. For this study, I purposively sampled the chairperson and the treasurer of SGB in each of the six no-fee-paying schools. This is because public no-fee schools are allocated a large sum of money from the Provincial Departments of education. The SGB is then expected to account to the parents and the government on how they used that amount of money. The chairpersons of the SGBs were sampled since they were responsible for authorising payments, members of the FINCOM and lastly chairing SGB meetings. The treasurers are sampled because they have to check financial statements, move the adoption of the budget to the parents' meeting, are signatories of the FINCOM, and chair the parental budget meetings. Their contributions are very valuable since they also contribute to the collective financial decision-making process in the SGB meetings. The above-mentioned participant's perceptions regarding their role in financial management are very influential to their decisions and actions as parents in the SGB.

1.7.4 Delimitation of the Study

This study was conducted in six no-fee-paying schools in the Vuwani area of the Vhembe District, Limpopo province. As a mini-dissertation, the aim was to focus my

study on an area that was manageable due to the convenience and also so that I did not find myself travelling outside my area due to Covid-19 restrictions which were imposed by the government during the time of data collection. The restrictions in movement made it impossible to travel. The analysis in this study is thus based on the data collected from the twelve participant interviews and in addition, relevant documents were analysed. The participants, included two parents from each school of the six schools who held the positions of SGB chairperson and that SGB treasurer.

1.7.5 Data Collection Plan

Using multiple sources of data has the advantage of enhancing confirmability and reducing bias to the study. In qualitative studies, this could include questionnaires, interviews, observations and document analysis. According to De Vos *et al.* (2011) using various methods of collecting data in a case study is more helpful in improving the credibility and trustworthiness of the study. In this study, data were gathered from the sampled parents serving in the SGB in the Vuwani area through interviews. The other source of data utilised was the analysis of financial documents of the schools and minutes of the SGB during the budgeting process. I used the documents available to triangulate with the data from the interviews, together with what I had reviewed in the literature. All this assisted in bringing quality and depth to the data collected.

1.7.5.1 One-on-one interviews

An interview is a social connection between the participant and the researcher designed to ensure the exchange of information (De Vos *et al.*, 2011). Creswell *et al.* (2016) point out that the interview enables the researcher to ask the participants questions and listen to their beliefs, ideas, views, behaviours and opinions about the phenomenon in question, in this case, the chairpersons and treasurers' perceptions of their financial management roles.

Walliman (2009) states that in a situation that needs exploration through unpredictable data collection, semi-structured interviews can assist in optimal data collection. This happens using follow-up questions asked by the researcher to probe for clarity and further information. I used semi-structured one-on-one interviews with the SGB chairpersons and treasurers, conducted on the school premises to get a detailed picture of how they perceived their role in financial accountability. This enabled me to

gather oral evidence from parents in SGB with the physical situation of the school and this interaction enabled me to gather first-hand information from the SGB parent component. Consequently, parents were able to reveal more truths about how they regarded their role in financial management also because they were in their natural setting. These types of interviews allowed me to follow up on interesting issues that arose in the discussions. Another reason for using these types of interviews is that they permitted me to get rich, in-depth information from the chairperson and treasurer through asking open-ended questions and even probing for clarity (Creswell *et al.*, 2016) and also probe deeper to saturate the data (Doody & Noonan, 2013). For this purpose, the interaction between the parents and I improved the trustworthiness of the study.

1.7.5.2 Document analysis

Creswell *et al.* (2016) define document analysis as a data collection method that mostly focuses on different types of written communication that help explain a situation being studied. Glenn (2009) maintains that this is a procedure of scrutinising and assessing documents, both in soft and hard copy. According to Nieuwenhuis (2007), the combination of semi-structured interviews and document analysis has the possibility of reducing bias that occurs when only one data collection method is utilised. In this study, I analysed the finance policies and minutes of the FINCOM, SGB and Annual General Meeting (AGM) of the six schools, to see if the aspects related to procurement, rates and allowance, FINCOM, and budgeting processes were within the ambit of SASA, Provincial prescripts, and the Public Finance Management Act (PFMA).

1.8 DATA ANALYSIS

De Vos *et al.* (2011) define data analysis as a procedure of bringing order, meaning, and structure to the raw data that has been collected. In this study, data were analysed using Content and Thematic analysis. Maguire and Delahunt (2017) define thematic analysis as a process of discovering patterns or themes in qualitative data. The first important thing was to transcribe the audio-recorded interviews into texts. This was followed by organising the collected data into logical units to ensure coding. I carried out data analysis in this study by first reading through the data, coding, categorising, and interpreting data collected through interviews (McMillan & Schumacher, 2014).

1.9 SIGNIFICANCE OF THE STUDY

The findings of this study aimed at sharing knowledge on how the SGB parent component in rural areas understand their role in financial management. These findings may broaden the understanding of the research problem to the academic world. In sharing their perceptions of how they manage the school finances, the SGB parent component in the six Vuwani area schools could offer a clear picture of what knowledge gap exists within SGB parent members regarding school financial management. Identifying the gaps could be useful to Departmental officials when designing training manuals to best addresses the gap. However, even though the findings of this study cannot be generalised, it could provide a picture of what meaning the SGB parent component makes of financial management.

1.10 METHODOLOGICAL NORMS

Trustworthiness encourages morals such as transparency, professional ethics, and academic firmness (Rule & John, 2011). As a result, I ensured that the trustworthiness of the study by applying the principles of credibility, transferability, dependability and confirmability.

1.10.1 Credibility

Creswell *et al.* (2016) state that credibility deals with how to make sure that the readers of the research believe the findings. In this study, I used member checking to safeguard the credibility of the study. According to Creswell and Creswell (2018), I must take the final report or themes to the parent members of the SGB to ensure that the parents feel that the findings are accurate.

1.10.2 Transferability

Creswell *et al.* (2016) indicate that transferability ensures that the readers is able to connect elements of the study and their own experience. This means the degree to which findings can be applied in a different context (Creswell & Creswell, 2018). In light of the above statement, I ensured transferability by prolonging my engagement in the field to engage closely with the participants.

1.10.2 Dependability

Dependability demonstrates to the reader of the study how dependable the study is. Additionally, Cohen, Manion and Morrison (2018) mention that I must ensure that there is methodological thoroughness and consistency in the generation of findings so that the research community can accept them with confidence. Hence in this study dependability was improved by applying reflexivity to the study. I have clarified the bias I brought to the study, by explaining how the interpretation of the findings is shaped by my background (Creswell & Creswell, 2018).

1.10.4 Confirmability

Confirmability is the extent to which the findings of the study must be shaped. To enhance confirmability and reduce bias in the study, the research used data triangulation (Creswell *et al.* 2016). Hence, in this study, I used two types of data collection by interviewing twelve participants and conducting document analysis.

1.11 LIMITATION TO THE STUDY

This study was limited to six schools in the Vhembe District of the Limpopo province particularly the Vuwani area. This area was heavily affected by the violent strikes in 2017 and many schools were burned down. Chairpersons and treasurers of SGBs in selected schools were the only participants in the study. Some of the sampled SGB members were coming from schools that were burnt down. There were also a limited number of participants and the findings of the study were context-bound, although they can be transferable to a similar context.

I have used the ethical considerations below to the best of my advantage so that I manage to get the data. To mitigate this challenge, I also used snowballing or convenience sampling to select participants.

1.12 ETHICAL CONSIDERATIONS

Prior to conducting the study, approval to conduct the study was requested from the Department of Basic Education. However, the data collection process only commenced upon approval by the Department. I completed and submitted an ethics form to the Department of Education Management Law and Policy (EMPS) at the

University of Pretoria and was granted ethical approval. The ethical consideration included the following:

1.12.1 No harm to Participants

De Vos *et al.* (2011) state that this is one of the most essential principles in social research that I must bring no maltreatment to the participants. I did not reveal any information which may endanger, embarrass, or have a negative consequence to the parent members of the SGB (McMillan & Schumacher, 2014). In addition, I did not ask parent members of the SGB personal questions, which may make them, feel uncomfortable. I met the parents in the venues, which they chose themselves so that they can feel safe and not compromised.

1.12.2 Informed Consent

McMillan and Schumacher (2014) mention that I should make the participants come to an agreement to participate in the study with full knowledge about the study. In this study parent members of SGB were asked to sign a consent form that indicates the understanding of the research and giving consent to participate.

1.12.3 Voluntary Participation

This means that I should not force participants to participate in this study (McMillan & Schumacher, 2014). Therefore, in this study, SGB parent members voluntarily decided to engage. I explained to the participants that they can withdraw from the study anytime they want to. I have alleviated the challenge of withdrawal by implementing anonymity and confidentiality measures.

1.12.4 Anonymity and Confidentiality

Bless, Higson-Smith, and Kagee (2006) mention that anonymity is the certainty that participants to study remain anonymous. Kvale and Brinkmann (2009) mention that confidentiality means that no exposure to participants' personal information. Therefore, in this study, I ensured anonymity through the following: participants and environments were not recognisable; names of people and places were coded regularly, and the final report was reviewed by the participants.

1.13 OUTLINE OF DISSERTATION

Chapter 1 introduced the study by providing a background of the study. It furthermore highlighted the following: problem statement, the purpose of the study, rationale, research questions, theoretical framework, research methodology, data analysis, the significance of the study, methodological norms, limitation to the study, as well as ethical consideration. This chapter also provided the outline of the study.

Chapter 2 provides an extensive and in-depth review of the literature. This chapter starts by focusing on the international context of school governance. It furthermore reviews the two overarching models of school governance namely the business model and stakeholder model of school governance. Thereafter, the chapter reviews the strength and weaknesses of school governance, particularly the stakeholder model. The last part of the literature focuses on reviewing the model of school governance applicable in the South African in context of the education system.

Chapter 3 outlines the research approach and the benefits and the merits of using this approach. The research design is also explained and the use of a case study is argued. This chapter also provides the sampling used to select participants in the study. It furthermore outlines environmental context to the study to show adherence to Covid-19 regulations. Further sections focus on the data collection plan, data analysis preparations as well as data analysis. Finally, methodological norms, limitations of the study, ethical considerations, as well as significance of the study are presented.

Chapter 4 outlines the findings and analysis of the collected data. A systematic process of coding, categorising, creating themes, and interpreting the collected data is followed. The presentation of data is done through the formation of themes that emerged from the content analysis of interviews. This chapter also includes data triangulation with interview data being triangulated with document analysis. Tables are used expansively to facilitate the interpretation of data.

Chapter 5, the final chapter, brings the study to a close. Firstly, it provides an overview of the findings, as per each research question. Then conclusions are drawn, and recommendations are offered based on the findings of the study. This chapter concludes with providing the recommendations for further research.

CHAPTER 2

LITERATURE REVIEW

2.1 INTRODUCTION

The literature review presented in this chapter, discusses aspects of school financial management internationally, regionally, and locally in the context of school governance. This literature review also presents different models of school governance, the strengths and weaknesses of the stakeholder model of school governance system, the South African context of school governance including criteria for selecting School Governing Body (SGB) members, the role of the SGB in school financial management, challenges faced by SGBs in implementing school financial management and the legal framework that guides SGBs in the management of school finance.

2.2 INTERNATIONAL CONTEXT OF SCHOOL GOVERNANCE

School governance has been introduced in most countries to improve the quality of education (Merki, 2011). Improved quality can be achieved because the local school governance structure knows the needs of the school best than the central authorities of the education department. In countries such as Canada, Hong Kong, Australia, Singapore, Spain, Sweden, Finland, Israel, United Kingdom and Australia, school boards have been given the power to decide on issues related to curriculum and the allocation of resources (Wang, 2013). This was initially done to increase autonomy and decentralisation of education. James (2014) adds that school governance is meant to devolve power to the school level. However, the operational management of the school remains the responsibility of the school principal.

Mestry and Hlongwane (2009) confirmed the movement internationally towards the decentralisation of school financial management. The reason behind the decentralisation of school financial management is increased individual school financial management. The devolution of power may lead to SGBs managing their finances well and independently raise further funds to cater to the needs of the school. Merki (2011) argues that the return of authority leads to a stronger and healthier relationship between communities and the schools and provides an alternative form of accountability for bureaucratic surveillance.

School boards have been granted the legal authority by the central government to create and manage their school budgets (Wylie & King, 2004) as a result of decentralisation of the administration of education to the level of individual schools. These boards are expected to account for the school's financial governance. According to the Organisation for Economic Co-operation and Development (OECD, 2010), school governing boards can be established within the school comprising only parents, learners, and school staff or by including members of the community at large or by combining the two options. In Denmark, learners and parents choose the board representatives amongst themselves.

According to Coghlan and Desurmont (2007), in countries such as the United Kingdom, Belgium, and Slovenia, school management bodies and school heads play a major role in school financial management. The governing bodies in the above-mentioned countries have the responsibility to annually approve the budget plan which is drawn by the school head. As a result, this leaves the school head with the responsibility to manage, direct and lead the school. James *et al.* (2011) in studies conducted in England, found that principals were seen to be dominant figures in the determination of the school's vision and governing body members playing proportional minor roles. Consequently, the aim of democratising and decentralizing education can be said to be achieved. An earlier study conducted by James *et al.* (2010) revealed that most head teachers are vastly authoritative and, this leaves the governing body members being unable to challenge the head teachers and also ensure that they are accountable for their actions.

In African countries such as Senegal, Niger, Rwanda, Madagascar and Ghana, the education system has moved away from parents having to pay funds, and now each country offers with free education (Caldwell, 2005). The capitation grants are granted directly from the central government to the schools dependent on the number of learners registered. The school committee then becomes responsible for the distribution and use of those funds, which are received at the beginning of every school year.

The review of literature above indicates that the above-mentioned few countries involve all the stakeholders in school financial management to improve the financial decision-making process in schools. This inclusive governance structure in financial

management ensures that education is democratised and allows for the achievement of quality teaching and learning.

2.3 MODELS OF SCHOOL GOVERNANCE

Technological innovation and globalisation are placing enormous pressure on organisations to adapt and change their organisational structures (Ford & Ihrke, 2015). Hence, this is done to ensure that organisations best respond to the changes and continuously achieve increased productivity. In confirmation of the above-mentioned, Grissom (2014) argues that these changes necessitate a need to better govern the organisation. The innovations have presented themselves in the form of decentralisation in the education system, which is meant to increase school autonomy and effectiveness. Hence the power has been devolved to local authorities (SGB) with the view that they best know the needs of the school and will thus be most equipped to respond to the needs of the schools.

Renz (2007) postulates that ‘models of governance’ are options that can be used in positively approaching the changes in the organisations (education systems). These school governance models show different approaches in the governance of the schools. Seemingly two overarching models are applied in most country’s school governance viz. *The stakeholder model* and *business model* of school governance.

2.3.1 The Business Model of School Governance

McCrone, Southcott, & George (2011) define the Business model as a model that is commonly utilised in schools and institutions where the principal and governing bodies are answerable for the governance. This model is well known to be predominant in schools where the governing bodies include sponsors, larger businesses, and the community representation to maintain success in schools. This model which primarily focuses on finding new ways of raising funds (Casadesus-Masanell & Zhu 2013), looks for innovative ways within the school to ensure value for the stakeholders.

In the South African context, this model of school governance is predominantly used in independent schools who are responsible for financing their daily activities with little if any, support from the government. According to Serero (2016), this model is appropriate for independent schools because the financial interests of the sponsors in the school are important and need to be ensured. As independent schools depend on

those investments for financial support and survival, the sponsors of independent schools are usually responsible for taking key decisions.

This model of school governance is mostly ideal in countries where their department of education has reduced the budget allocated to the schools (Casadesus-Masanell & Zhu, 2013). For the survival of these schools, SGBs will have to engage in partnership with the sponsors so that they are continuously funded to maintain and sustain the schools and its facilities as well as their various activities in order to ensure quality teaching and learning.

Recruiting people with expert knowledge to the SGB is very difficult. However, the business model appears to be very useful in attracting and retaining members of SGB with expert knowledge. In corroboration, Ranson and Crouch (2009) maintain that the business model attracts people from the business world to become members of the SGB and also participate in school activities. The presence of individuals in the SGB from the corporate world positively contributes to education. Henceforward, there will be the delivery of quality education which shows the probability of having a strong knowledge base for the country.

In addition, the business model also allows the SGB to have people with expert knowledge who do not only bring financial support which strengthens the financial muscles of the SGB, but also expertise and valuable knowledge which is of great importance for the effectiveness of the SGB. Sponsors come from backgrounds such as law, finance, health, and other fields.

The knowledge they have is significant for the success of the SGB. For example, an accountant could assist the SGB in strengthening accountability in the management of funds within the SGB; a Lawyer could assist the SGB in having good employment relations with the staff they hire. The expert members are thus able to provide their expertise and knowledge freely to the SGB. Gann (2016) proclaims that having highly skilled people as members of the SGB makes the business model appear particularly relevant to the schools.

In conclusion, a study conducted by McCrone *et al.* (2011) in England on governance models revealed that governance models are less significant than good governance. The model itself is not ideal in determining the success of the governance but the

landscapes of good governance are vital, such as clearness, litheness, and clarity of purpose may go beyond the models.

2.3.2 The Stakeholder Model of School Governance

According to Harris and Jones (2010), the stakeholder model of school governance is derived from the Taylor Report (1977) and the successive Education Act of 1980 and the United Kingdom Education Act of 1986 (No. 2). The Taylor Report (1977) maintains that the line of attack on school governance must be firm. The reason for this argument was that the governing body's legislation during the time of the Taylor report was not well framed and allowed a greater variation in the governing body of schools. The legislation was not specific as to whom should be represented by the Governing body.

McCrone *et al.* (2011) went on to define this model as an integration of an exclusive group of people who are accountable to a wide group of people. Connolly, Farrell, and James (2017) define stakeholders as a set of individuals who can be effective or affect the achievement of the school's objectives. This exclusive group serve the best interest of the represented group of people. The stakeholder model is grounded in the belief that there must be partnership within the group of stakeholders and their interests in the school (Serero, 2016). The different SGB members must be able to work cohesively to achieve the main aim of decentralisation of education.

The stakeholder model warrants that the stakeholders in the governance structures are accountable for serving the best interest of the represented group of people. In addition, Ranson (2016) indicates that collective partnership between stakeholders in this model is meant to enrich the provision of service that supports learners and ensures increased accountability in school governance structures. Furthermore, in South Africa, the stakeholders of the SGB involve teachers, in secondary schools, learners, parents, non-teaching staff, co-opted members and the school principal. All the above-mentioned or different stakeholders of the SGB are equal in the SGB and must share ideas to ensure the best interest of the learners and the school.

The South African education system, utilise the stakeholder governance model public schools. Apart from South Africa, this model can also be found in the countries such as the United Kingdom (Wales and Northern Ireland), Australia, Switzerland and

Spain. This model of governance manifested itself in South Africa after 1994 democratic elections when the SGBs were introduced into schools (Serfontein & De Waal, 2015).

2.4 SOUTH AFRICAN CONTEXT OF SCHOOL GOVERNANCE

The introduction of a democratic government in South Africa in 1994 necessitated a change in the South African education system. Consequently, this brought about an introduction of the South African Schools Act 84 of 1996 which gave parents, learners, teachers, and principals the opportunity to work collaboratively within a School Governing Body (SGB) to ensure quality teaching and learning (Mfeka, 2012) in the schools. The SASA gives parents the right to have a say in their children's education by engaging them in the decision-making process.

2.4.1 Strengths and Weaknesses of the Stakeholder Model of School Governance

As with any system, there are strengths and weakness, and each is discussed in the subsequent sections.

2.4.1.1 Strengths of the stakeholder model

According to Bodalina (2012), the most significant strength of the stakeholder model is a representation of different stakeholders in its governance structure. The representation of different stakeholders in the governing body has been described by McCrone *et al.* (2011) as a stakeholder model of school governance. This appears to be a democratic way of engaging the concerned community of parents and guardians of the learners in their children's education. Hence this school governance system will offer parents the opportunity to engage in their children's education.

The presence of a large number of people in the governance structure brings diversity into the governing body (Thekiso, 2013). As a result, the body is composed of people with a range of different skills, talents, and wisdom which will work in favour of the school. Such people with a variety of skills could for example, be accountants, lawyers, economists, chartered accountants, and auditors. Parents, as the members of the SGB, constitute the majority in number with voting rights (Nonyane, 2016). Subsequently, their majority membership in the SGB gives them a chance to always lead in terms of voting and deciding on different issues for the benefit of the school.

Parents are thus influential in the SGB decision-making process due to their majority membership. The principal is tasked with the professional management of the school; however, the principal updates the body of the school activities in their regular meetings to keep parents and other stakeholders acquainted with what is happening in the school.

One of the merits of this model is that decisions affecting the daily operation of the school are taken within the School Governing Body. SASA Section 16(1) directs that in every public ordinary school, governance is bestowed in its SGB. As a result, the SGB is compelled to act in the best interest of learners. The actions include drafting a budget, maintenance of school property, and buying equipment for the school, as indicated in SASA section 21(1). Gann (2016) contends that this model empowers people because through the representation of different stakeholders in the SGB, they can do things themselves. This means that all the represented stakeholders from the community surrounding the school can have a say and engage in decision-making via their representation in the SGB.

Having considered the above-mentioned functions of the SGB, members of the SGB best know how to overcome challenges faced by schools. With increased autonomy in the school due to the decentralisation of power, schools can act quickly whenever there is a need by calling an urgent meeting to discuss issues affecting the running of the school. In ratification, Wilkins (2016) maintains that the stakeholder model invests the governing body members with authority to shape the education of the children under the direction and the needs of the wider community.

Gann (2016:87) offers a list of stakeholder model of school governance functions which include keeping a close eye on the management and performance of the school, ensuring governance that is free from politics and only serves the best interest of the school and learners, ensuring accountability to the stakeholders by being answerable to the teachers, parents, non-teaching staff and learners, and ensuring appropriate and relevant education to the local community's needs.

2.4.1.2 Weaknesses of the stakeholder model

This model is centred on the democratisation of the education system where every stakeholder is fairly represented in the governing body. In addition, it warrants that all

the different stakeholders must be accountable for the benefit of the centre of education which is offering quality teaching and learning to the learners. Accountability is a fundamental principle in school governance (Serero, 2016). This is because the representatives that are elected into the body must report back to the community who elected them. However, Nonyane (2016) mentions that parent governors fail to account for the community and parents. They end up shifting their obligation in finances to the educators/clerks/principals which provides the principal an opportunity to mismanage school finances.

The roles that all stakeholders must play are often challenging. On the one hand, educators as members of the SGB also find it difficult to challenge the ideas that have been put on the table by the principal. The reason for this fear in challenging and disagreeing with the principal is because the principal remains their official leader in the workplace. Connolly *et al.* (2017) state that it may be problematic for teachers to challenge and make the principal accountable in public. Challenging the principal could also cause a bitter relationship to develop between the teacher and the principal. Therefore, the teacher is compelled to support the principal in every idea and decision in the SGB meetings. The other hand, Thekiso (2013) argues that teachers and principals feel offended because of the power/authority vested upon the SGB by the Schools Act. This because teachers and principals are professionals who tend to undermine parents because of their illiteracy. Parents also end up being afraid to challenge the decisions that are taken by principals as they regard them as professionals (Bagarette, 2011). This then leads to principals playing a dominant role in the SGB since the parent governors are generally inactive or feel powerless.

According to Nonyane (2016), most of the SGB members in rural communities are illiterate which results in the ineffectiveness of those structures. Some of the members are elected due to their relationship with the community example being in the same church (Rangongo, 2011) and not thus elected without the necessary skills needed for the success of the SGB, which then fails to advance the core functions of schools namely: quality teaching and learning. Therefore, the challenge identified by researchers such as Dladla (2013), Mestry (2013), Mestry and Govindasamy (2013), Mncube and Xaba (2011), Phago and Semanya (2013) and Rangongo (2011) show lack of accountability in rural SGBs due to limited literacy in general and financial literacy in particular amongst the governing body members. This results in SGBs in

most rural areas in South Africa being ineffective and principals are then tasked with making critical decisions without the support of the stakeholders. Instead of having SGBs that serve the best interest of the learners, they now serve the personal interest of the principal. A study conducted by Farrell and Jones (2000), revealed that parents from a disadvantaged area make limited contributions due to the professional language from the educational world. However, certain parents join the SGB to ensure that they promote the agendas which commonly benefit their children.

2.4.2 Criteria for selecting the School Governing Body

Dyanti (2014) remarks that the process of electing members of the SGB is primarily grounded on the nomination and backing of aspirants. The aspirants are candidates who aspire to become members of the SGB. These candidates must be representatives of different stakeholders within the school. According to Maluleka (2008), the nominated candidates must be willing to stand for the elections recommended by the process of recruitment utilised to attract people with the essential governance skills. According to the Department of Education (DoE, 2005), the following steps for the process of electing SGB members should be followed: firstly, a voters' roll needs to be compiled, secondly, aspiring candidates are nominated, thirdly, all engaging in the election process, and lastly, the successful candidates are revealed in the results of the election process.

According to the Department of Basic Education (DBE, 2018), the same procedure is used for nominating and electing aspiring learners, parents, non-teaching staff and educators to become governing body members. The nominees should be eligible people appearing on the school register as parents of learners, educators, and non-teaching staff members at the school. All these above-mentioned people should be nominated and seconded to be on the voters' roll.

The Department (DoE, 2005) indicated the following as procedures for nominating a parent/learners/educator/non-teaching staff to serve in the SGB: A candidate is nominated by submitting a nomination form to the electoral officer not less than 24 hours before the scheduled meeting of nomination; the parents can also be alternatively nominated in the nomination meeting or the nominated candidates must be seconded by another candidate in the meeting by completing a nomination form which must be handed to the electoral officer. After closing the nomination at the

meeting, no more nominations are allowed. If at the end of the nomination process the total number of valid nominations is less than the required number of candidate members, the electoral officer will dissolve the nominations and organise another meeting within 14 days. The nominated candidates are considered as elected if the second nominations are insufficient but reach the required number. In the case of the election of learners, it must be the learners in the Learners' Representative Council (LRC) and nominated by the LRC.

Maluleka (2008) argues that there is a limitation of skills composition in the SGB due to the utilisation of the democratic principles of nomination and seconding candidates. A study conducted by Dyanti (2014) in the Fort Beaufort district of the Eastern Cape, shows that parents in rural areas most often nominate parents who are easily accessible, ignoring the need for skills in the governing body. The reason behind this issue might be that parents who are educated and have expertise in certain fields are occupied with their daily activities such as work and running their businesses. Hence, they end up not being able to honour the invitation to attend the SGB election meetings in their communities. On the other hand, the learners in the SGB also face the challenge of confronting the elders including the principal, teachers, and parents. Therefore, this usually renders their presence in the SGB ineffective.

However, the guidelines provided by the Department does not emphasise the level of literacy and skills required from the aspiring members of the SGB. Therefore, in rural areas, the parents that end up being nominated and elected often do not have basic literacy skills. In ratification, Bayat, Louw and Rena (2014) cited a low level of literacy among rural parent governors as one of the reasons causing the ineffectiveness of the SGB.

2.4.3 Roles of School Governing Bodies in School Financial Management

In terms of the SASA section 34(1), the government must finance public schools on a justifiable basis, so that there is an appropriate application of learners' rights to education which address past imbalances in education. Thenga (2012) mentions that the Department assigns funds to schools every year, which are meant to be controlled by the SGB to ensure appropriate distribution and use of funds in serving the needs of the learners. SASA section 38(1) mandates the SGB to draft a school budget and present it in the parents' annual general meeting (AGM) for adoption. As one of the

most significant roles of the SGB. the process of drafting a school budget, should ensure that the budget caters to the needs of the parents, learners, and the school as a whole.

The SGB must ensure that the budget allocates resource in a way that tries to minimise challenges which affect the daily teaching and learning process in the schools. Examples of possible challenges include a shortage of money to buy stationery and electricity due to fruitless expenditure. Equally important, Selesho and Mxuma (2012) affirm that the SGB has to promote the best interests of the school and ensure that learners receive a quality education. Furthermore, Dladla (2013) mentions that participation in the SGB makes parents aware of their role in supporting their children's education. To ensure the success of these, parents are granted control over the financial matters in schools which indicates the importance of parental understanding their role of financial management in terms of SASA. It is vital for parents to have a grasp of their roles so that they perform according to the expected standard stipulated by the SASA and other relevant legal prescripts for sound financial management.

However, Ndou (2012) argues that regardless of at least more than 51% majority membership in the SGB, parents at Vhembe District schools in the Limpopo province, are still reliant on the principals for decision-making. This takes school governance back again to the old system where power and financial decision-making were concentrated in the hands of principals. This consequently leads to the principals becoming dominant in the SGB and making the parent membership redundant as they do not be serve the purpose as per the Schools Act. This was also cited by Dladla (2013) as a major concern because parents were not comfortable in questioning professionals and taking a stand as a stakeholder.

A study conducted by Mncube (2009) revealed that black parents in former model C school situated in a rural town at KwaZulu-Natal were quite aware of their rights in the democratic government. Even so were, black parents seemed to be unaware of their roles and functions in the SGB, and consequently, showed very little commitment in meetings. Even though these parents were literate, they had little knowledge about their roles and responsibility which amounted to a failure of active participation in the SGB. According to Mncube (2009), the reason behind their lack of commitment is that

they do not want to challenge the school's status quo, believing that their children could become victimised.

Most of the studies reviewed refer to the lack of knowledge and skills as a major problem leading to lack of accountability by the SGB parent component. However, it is not only knowledge and skills of the SGB parent component that might lead to a lack of parental participation, there are other reasons that can cause low parental engagement in financial matters of the SGB and these are challenges which need to be overcome.

2.4.4 Challenges facing South African SGB Parent Component in School Financial Management

As previously indicated, SGB face many challenges with the parent component in ensuring effective school financial management. A study conducted by Bayat *et al.* (2014) concluded that the SGB parent component of rural schools outside the Metropolitan areas in the Cape Province are not working properly, due to a lack of necessary skills and knowledge to effectively fulfil their roles. Equally important, a study by Phago and Semanya (2013) conducted in the Bochum West Circuit of the Capricorn District, Limpopo Province confirms that parents in that area have insufficient public finance literacy. The findings from the above two studies indicate that there is a deficiency amongst SGB members in terms of the required knowledge and skills. Based on these studies (Bayat *et al.*, 2014; Phago and Semanya, 2013,) lack of skills and knowledge in SGBs seems to be most apparent in parents whose children attend schools in rural areas.

In addressing the lack of knowledge and skills, the government has initiatives in place to mitigate these challenges. Mestry and Hlongwane (2009) explained that training by the Department is one of the initiatives that is given to SGB members as soon as they are elected. However, SGBs in mostly rural schools are still faced with the challenge of being unable to play their role in schools regardless of the training provided by the Department (Xaba, 2011). Provincial Education Departments (PED) use a standardised package to train SGB members. One SGB member per school is trained with the other members of the SGB left to learn about their roles on their own (Mestry & Hlongwane, 2009). The government offers this type of training to avoid high costs through outsourcing the training to private entities such as universities and other

private training centres. Through these training sessions, the PED is hoping to fully equip parents with knowledge on how to be accountable governors.

A study conducted by Selesho and Mxuma (2012) at twelve secondary schools in Mangaung township in the Free State, revealed that the good intentions of the Department to provide training or development for SGBs did not achieve the intended results as the training was found to be unscheduled and there were very few sessions. Moreover, a study by Dyantyi (2014) into the assessment of training sessions provided to SGBs in the Beaufort District of the Eastern Cape, discovered that the facilitators in training sessions predominantly used the lecture method because it is time effective.

According to Nonyane (2016), the Department only conducted training for the SGB's executive members. However, the training was challenged by a lack of genuine participation by members. It is reported that the training given by the Department was inadequate training and could not guarantee genuine results, because the training followed a one-size-fits-all training programme for the principal and the executive of the SGB (Bagarette, 2011). In terms of SASA 19(2), the principal must give the required support to the SGB to ensure that they are able to -perform well and carry out their functions effectively as the officials within the school level.

This training method on its own cannot be effective with a large group of people elected to the SGB. It results in other SGB members not benefiting from the sessions. Additionally, findings from a study carried out by Mestry and Govindasamy (2013) at Gauteng schools show that most training sessions conducted by the Gauteng Department of Education (GDE) were not relevant to the issues concerning governance. The officials in most of these training sessions were found to be unprepared and lacking thorough knowledge in school financial management. Bush (2004) also identified a lack of professionalism and preparation by the officials who were conducting the training programmes.

A study conducted by Bagarette (2012) amongst principals who had been awarded the Advanced Certificate in Education (ACE) by the University of Free State, revealed that principals take a dominant role in school financial management. The principals end up making decisions in the SGB that best serve their interests rather than t of all the other stakeholders in the SGB. The lack of understanding on the roles of SGBs develop tension between the two centres of power, which was confirmed by Xaba

(2011) who found that SGBs in township schools south of Johannesburg are faced with tensions and thus experience difficulty in upholding the vital interests of the school.

All the above-mentioned training challenges seem to contribute to the SGB parent component lacking capacity to perform. Xaba and Dumisane (2010) mention that lack of financial accountability is one of the trials experienced by SGBs in managing school finances. According to Doussy and Doussy (2014), financial accountability is very important in schools, since it ensures that allocated funds are spent in the best interest of learners. One of the reasons behind the lack of financial accountability was that the SGBs could not formulate a school budget. Consequently, drafting a school budget is left to the sole responsibility of the school principal. However, this is contrary to section 38(1) of SASA which states that the SGB must prepare a budget each year, which means that all stakeholders should work collectively to design a budget that serves the best interest of the school. However, the dominance of principals in SGBs is returning school governance to centralisation of power.

2.4.5 The South African Legal Framework ensuring accountability of SGBs in School Financial Management

South African legislation have been designed to serve as guidance to SGBs and other stakeholders when dealing with public money. Some legislation does not only focus on influencing spending in schools but moves towards any kind of spending of public funds. How the SGB parent component understands this legislation, influences how they perceive their role in school financial management.

Understanding of the legal framework is a vital determinant of the competence and accountability of the parent members of the SGB since it guides how certain functions should be performed and prescription on how to manage school finance. A study undertaken by Baloyi (2015) points out that parent members at the Mopani district of Limpopo province lack proper knowledge and understanding of important legislation such as Provincial prescripts in school financial management. This legislation serves as a guideline on how SGBs should execute their roles in financial management. Lack of this knowledge may result in poor decision-making of SGBs and it is thus imperative that SGBs understand the legal prescript for proper usage of school funds (Rangongo, 2011).

A study conducted by Uwizeyimana and Moabelo (2013) maintains that the finance committees in Mamabolo Circuit of Limpopo province are not obedient in terms of preparing meetings of the finance committee and also maintaining up-to-date record keeping. Duplicates of the budget booklets were not following the budget prescripts and procurement procedures necessary. The above findings are showing, how important it is for SGBs to know the necessary legislation for handling school finances in South Africa.

Mestry (2013), Uwizeyimana and Moabelo (2013), Phago and Semenya (2013), Rangongo (2011), Ditebe (2015) cited the following legislation vital in managing school finances: The Constitution of the Republic of South Africa of 1996, Public Finance Management Act (PFMA) 1 of 1999, The South African Schools Act (SASA) 84 of 1996 and Limpopo Province Financial Management Prescripts of 2011. The above-cited legislations guide SGBs in becoming more accountable in the decision-making process. SGBs with knowledge of this legislation may understand the role that they play and can put in place the different procedures to be followed when dealing with the school's funds. Moreover, knowledge of this legislation may change how the SGBs perceive their roles in schools. In addition, when the decision-making process of parent members of the SGB is informed by the above-mentioned legislation, accountability can be achieved.

2.5 CONCLUSION

Several studies into financial management in public schools identify that the SGBs mostly situated in rural schools are ineffective. As result, parents are identified to be the ones mostly contributing to the ineffectiveness due to their poor financial literacy. However, training provided to solve the lack of knowledge and skills amongst parent members seems to be unsuccessful. No research has been done on how the parents perceive their roles in school financial management. Therefore, I identified a gap in the literature on the perceptions of parents regarding their financial management role. This study intends to address the identified gap by exploring the perceptions of parents on their role regarding financial management in the School Governing Body. These views or perceptions may be used in the identification of the knowledge gap making the SGBs unaccountable in finances.

CHAPTER 3

RESEARCH METHODOLOGY

3.1 INTRODUCTION

In the preceding chapter, aspects of literature in the international context of school governance, models of school governance, systems of school governance, particularly, the South African context of school governance were discussed. In exploring the research question: *How do the parents in the SGB perceive and understand their role in accountable school financial management?* the following research methodology aspects which guide this study, are presented in this chapter. Firstly, the research approach and design are presented, then the sampling of participants, the environmental context, data collection plan, data analysis preparations are described. A small section presents the significance of the study. To support the study, methodological norms, and ethical considerations are presented and justified with the limitations of the study.

3.2 RESEARCH METHODOLOGY

Babbie and Mouton (2015) defines research methodology as a means of scientifically resolving the research problem. The systematic way includes finding a process to get to the bottom of the phenomenon at hand by crafting the research approach, the research design relevant to the research question, the right participants, utilising the correct sampling procedure, continuing in devising a data collection plan and procedures, to how the collected data should be analysed and preparations of reporting the data in answer to the research questions.

3.3 RESEARCH APPROACH

This study employed a qualitative research approach to investigate how the parents in the SGB perceived their role regarding school financial management. According to Babbie and Mouton (2015), the principal objective of engaging a qualitative approach is to comprehend the perceptions of the participants and acquire personal acquaintance from the research setting. In this study, a qualitative research approach helped me understand how parents in the SGB perceived their role in financial management at schools in the Vuwani area of the Vhembe District, Limpopo province.

As a result of using this approach, my study had greater flexibility in terms of following up on and probing into the questions and answers which might be unexpected ideas that the parents might bring up during the investigation.

Creswell *et al.* (2016) explain that qualitative research focuses on the natural setting where the interactions occur. I chose a qualitative approach to interact with participants in their natural settings. Natural settings were schools where participants were able to share their understandings, perceptions, or beliefs about how they regard their role in school financial management. It is therefore correct to meet them in schools as their natural setting. This is confirmed by McMillan and Schumacher (2014), who argue that studying the participants in their natural setting, as permissible by a qualitative approach, amounts to greater truths being revealed.

Babbie and Mouton (2011) argue that this approach is intended to provide an in-depth and richer understanding of the phenomenon. Using a qualitative research approach provides the relevant data collection tools to answer the research question. These include tools such as questionnaires, interviews, observation and document analysis. In the context of this study, using a qualitative approach sought to establish how the participants perceived their role regarding financial accountability in schools.

Although Patton and Cochran (2002) mention that a qualitative research approach has the possibility of lacking neutrality and consistency, in this study, I utilised credential methodological norms to intensify the trustworthiness of the findings of the study and minimise the biases I brought to the study. I dealt with the problem of a lack of neutrality and consistency by using a number of data sources as is discussed under data collection.

3.4 RESEARCH DESIGN

In addressing the research question, a case study was utilised as the qualitative research design by exploring how parents in the SGB perceived their role regarding financial management. McMillan and Schumacher (2014) state that a case study scrutinises a bound arrangement or circumstance over some time by engaging various data sources originating from the setting. Yin (2009) argues that a case study should have a 'case' which is the object of the study. Wellington (2015) indicates that case studies are easily accessible and give a vivid picture of reality. De Vos *et al.* (2011)

explain that a case may be a programme, activity, individual or, multiple individuals, and process. Unlike what De Vos *et al.* (2011) make of a case, Yin (2015) went a step further by mentioning that a case may even be a period in history and also a particular group of people. Leedy and Ormrod (2016), contend that a case is deemed suitable for getting a better understanding of a poorly understood situation.

According to Cohen *et al.* (2018:379), there are merits in adopting a case study design:

- Case studies start in the world of truth and contribute to it. The understandings of a case study may be used for individual development, organisational feedback, and policymaking.
- Ironically, the data collected through case study is robust in practice but problematic to organize while other research evidence is delicate in practice but needs to be organized. Indeed, the case studies are simple, compelling, and readers can relate them to their own experiences.
- Case study data is presented in a more openly easily-reached method than other research reports. They are capable of serving numerous audiences. Case studies contribute to the democratisation of decision-making and enable readers to judge the suggestions of the study for themselves.
- Case studies have features that are unique which may be lost in larger-scale data and the features may be holding the understanding of the situation.
- They can embark on by one person without a need for a full research team.

The case studied in this study was the SGB chairperson and treasurer from six public ordinary schools receiving funding from the government as per the National Norms and Standards for School Funding. They were considered a case because they are public-ordinary schools located in rural areas in the Vuwani areas of the Vhembe district of Limpopo province.

As discussed in Chapter 1, research has indicated that rural parents are portrayed to be the ones responsible for SGB deficiency due to lack of education and as a result there is still a need for further research into this phenomenon as there seems to still be a poor understanding of the situation. This is the reason that led to the adoption of a case study as a research design for this study. It was done with the view of revealing

how the parents in the Vuwani area perceived their role regarding financial accountability in the SGB. Focusing on one phenomenon also helped me understand, study in-depth irrespective of the number of participants and sites of the study (Johnson & Christensen, 2011). Focusing on parents who take on the roles of chairperson and treasurer in the SGBs of the six schools enabled me to bring clarity of what they considered to be their roles regarding financial accountability in the SGBs. This case study illuminated more issues concerning how parents in the SGBs perceived the role regarding financial accountability in the Vuwani area.

3.4 SAMPLING

A purposive sampling procedure was chosen for the study. This is because qualitative research is primarily concerned with a thorough understanding of the issue being investigated (Liamputtong, 2013). This type of research relies on individuals who can provide rich information of their experiences concerning the study. Consistent with McMillan & Schumacher (2014), these individuals are regarded as knowledgeable people, which means that data should be collected from the people with relevant experiences about the issue in question. Qualitative research works best with a small selected number of participants because the researcher is able to spend quality time with the participants and gather rich data. McMillan and Schumacher (2014) define participants as a group of people the researcher is interested to study.

For this qualitative study, I used purposive sampling to select the participants as it is done with a specific purpose in mind (Creswell *et al.*, 2016). Purposive sampling is a procedure that is completely grounded on the decision of the researcher in a way that the sample comprises fundamentals with features of the population that serve the purpose of the study (De Vos *et al.*, 2011). Neuman (2011) remarks that this sampling procedure is appropriate while choosing exceptional cases that are precisely informative.

In this study, the specific purpose was to get the views from the chairperson and treasurer as members of the SGB at the Vuwani area regarding their role in financial accountability. This was because I hope that these parents would reveal more about how they regarded their role in financial management at those schools. Accordingly, purposive sampling permitted me to choose participants who gave rich data. Therefore, I purposefully sampled the treasurer and chairperson of each of six no-fee

public schools in the Vuwani area. This was because public no-fee schools are allocated a large sum of money from the Limpopo Department of Education. The SGB should account for how they used that amount of money to the government. The total sample of the study was twelve participants: two parents from each school of the six schools namely: chairperson of SGB and treasurer.

These participants formed part of the finance committee viz. School Governing Body chairperson and FINCOM treasurer. The rationale for having the two parent-members of SGB as participants of the study was that they were daily engaged in issues of financial and also for portfolios they held in FINCOM. So how they perceived their role regarding financial management was of vital importance to the success of the SGB. Moreover, the chairpersons of the SGB were sampled as part of the participants since they were responsible for authorising payments, are members of the FINCOM and lastly chair all SGB meetings. The treasurer checks financial statements, moves for the adoption of the budget, is a signatory of the FINCOM, and chairs meetings. The contribution of these participants was very valuable to the study since they also contribute to the collective financial decision-making process in the SGB. This meant that with regard to this study, the participant's perceptions regarding their role in financial management were particularly influential to their decisions and actions as parent members of the SGB.

3.5 CONTEXT OF THE STUDY

According to Abu-Faraj (2020), Coronavirus was firstly identified around December 2019 in Wuhan, Hubei, China. As a result, on 30 January 2020, the World Health Organisation (WHO) professed an outbreak of COVID-19, a public health emergency of international concern. The WHO officially announced Coronavirus as a pandemic on 11 March 2020. The pandemic then affected the whole world leading to many countries implementing lockdowns to try and flatten the curve of the virus.

On 23 March 2020, President Cyril Ramaphosa declared a nationwide lockdown in South Africa (Battersby, 2020) to halt the spread of the virus in South Africa. On 23 April, President Cyril Ramaphosa announced *Alert Level Four* in South Africa, which, according to the Disaster Management Act no 57 of 2002 16(1), every person was restricted to their residence. Therefore, the data collection plan for this study was

designed under the scope of the Disaster Management Act no 57 of 2002 section 16(1).

3.6 DATA COLLECTION PLAN

After careful consideration of the Disaster Management Act, no 57 of 2002 section 16(1), the following data collection plan was executed. I collected data just after consent from the University of Pretoria's ethics committee and the Limpopo Department of Education. McMillan (2012) remarks that qualitative research is based on the various perceptions of the participants in the study. Using dissimilar methods in a study is more helpful in improving the credibility and trustworthiness of the study (De Vos *et al.*, 2011). In this study, I used two data collection tools: one-on-one interviews and document analysis to bring more quality in-depth of the data collected.

In avoidance of contravening the Disaster Management Act no 57 of 2002 section 16(1), the following data collection strategy was adopted in this study: All interviews were conducted in the schools where the participants were serving as the SGB members and this was decided by the participants. When conducting the interviews, COVID-19 regulations were strictly observed in the whole process. On the day of the interviews, I was sanitised and screened at the school gates. The same also happened when the participants approached the school premises. Throughout the process of interviewing, the participant and I sat on different sides of the table to try to maintain social distance and wore masks for the session.

3.6.1 One-on-One Interviews

An interview is a social connection between the participant and the researcher designed to ensure the exchange of information (De Vos *et al.*, 2011). Creswell *et al.* (2016) point out that the interview allows the researcher to ask the questions and learn about the participants ideas, beliefs, views, opinions, and behaviours. Walliman (2009) states that in a situation that needs exploration through unpredictable data collection, semi-structured interviews can assist in optimal data collection. This approach allowed me to address how, why, and what type of questions. This approach also allowed me to give the participants clarity on questions that seemed confusing.

Conducting semi-structured interviews on the school premises enabled me to elicit oral evidence from parent members, the chairperson and treasurer, of the SGB within

the real, contextual and physical situation of the school. Consequently, participants revealed more of their perceptions about how they regarded their role in financial management by responding to those questions in their natural setting. Furthermore, I was able to clarify any questions that seemed unclear to the participants as the qualitative approach allowed me to interact and probe deeper. The interaction has enabled me to gather first-hand information from the SGB parent members.

The semi-structured one-on-one interviews with the SGB chairperson and treasurer revealed a detailed picture of how they perceived their role in financial accountability. Open-ended questions directed to the participants, enabled me to acquire information on how the chairperson and treasurer perceived their roles in the SGB. According to De Vos *et al.* (2011), the reality is reconstructed from the world of the participants and this can enable me to get data from the interview. These questions served as a strategic way of bringing out the thoughts and knowledge that are deeply hidden within the parent's mind. Consequently, I was able to achieve the purpose of a face-to-face interview, that is, understanding the participant's experience as uttered by them.

This type of interview allowed me to follow up interesting issues that arose in the discussion. Another reason for using this type of interview was that it allowed me to get rich in-depth information from the chairperson and treasurer by asking open-ended questions (Creswell *et al.*, 2016). This means that the interaction brought a possibly deeper and thick description of the phenomenon and therefore more quality to the study and in addition, further questioning or probing enabled me to seek clarification. According to Creswell and Creswell (2018), probing is when the interviewer asks the participants follow-up questions to get more information. Probing enabled me to develop clarity and understand the answers given by participants. Lastly, probing enabled me to get a vivid and full picture of the understanding of these parent participants on their financial accountability role in the SGB.

The following probing strategies can be used to obtain concentrated data and also in the verification of what is revealed by the participants: clarification probes, detailed probes, and elaboration probes (Creswell *et al.*, 2016). In instances where the participant answers questions in a manner that may lead to an interesting issue related to the phenomenon under study, probing through the use of follow-up questions based on each of the above-mentioned probing strategies. By asking the follow-up questions

clarity was brought to answers that seem a bit vague. However, the researcher can reach a point where the participants are not giving any new information and this means that there is data saturation (Doody & Noonan, 2013).

3.6.2 Document Analysis

Creswell *et al.* (2016) define document analysis as a method that mostly focuses on different types of written communication that help explain a situation that is being studied. This is a process of scrutinising and assessing documents, equally in soft and hard copy (Glenn, 2009). According to Creswell *et al.* (2016), the combination of document analysis and semi-structured interviews has a possibility of reducing bias that occurs for employing a single data collection method.

To get a deeper understanding of how parent members of the SGB perceived their role regarding financial accountability and ensuring the trustworthiness of data collected through one-on-one interviews, I submitted letters requesting the principal to furnish me with the finance policies of the six schools. After having collected and analysed data from finance policies, I requested the minutes of the AGM meetings and copies of the minutes from the budgetary meetings held in 2020.

In this study, I analysed the finance policies and minutes of the FINCOM, SGB and Annual General Meetings (AGM) of the six schools, to see if the aspects related to procurement, rates and allowance, FINCOM, and budgeting processes were within the ambit of SASA, Provincial prescripts, and the Public Finance Management Act (PFMA). Analysing the above-mentioned documents enabled me to establish the accountability of the parent components in school financial management. It also helped to understand how the parent members perceived their roles in accountable financial management. In addition, the finance policies were analysed because they were the documents developed by each of the school's SGB. They were, therefore, very useful in analysing how the SGBs perceived their roles regarding financial management.

The rationale behind analysing finance policy was to see if the aspects related to procurement, rates and allowance, FINCOM, budgeting processes, and financial control are within the ambit of SASA, Provincial prescripts, and the PFMA. Analysing the above-mentioned documents enabled me to establish the accountability of the

parents in school financial management. The finance policies of the participating schools helped to validate the responses received during the interviews. Finance policies of the participating schools fall within the ambit of the above-mentioned policies. They indicate how the procurement process, budgeting, financial control is maintained in the schools. This helped me to see how the parent members perceived their roles in accountable financial management. The finance policy was analysed because it is the product developed by the SGB; therefore, it was useful in analysing how the SGBs perceived their roles regarding accountable financial management.

Using semi-structured interviews and document analysis as data collection tools for this study improved the trustworthiness of the collected data. Babbie and Mouton (2015) point out that this approach gives the advantage to better understand the perspective of the participants.

3.7 DATA ANALYSIS

Data analysis is a process of bringing structure, meaning, and, order to the raw data that has been collected (De Vos *et al.*, 2011). Qualitative data analysis is a process of inductive reasoning, thinking and theorising which is surely far detached from structured and technical procedures to make implications from pragmatic data of social life (De Vos *et al.*, 2011). MacMillan and Schumacher (2011) mention that one of the traits that differentiates a qualitative study from a quantitative study is the fact that data analysis was done during and after data collection. This means that in a qualitative study, data analysis is a continuous process in contrast to that of a quantitative study which is only done after data collection. In this study, data analysis and data collection were intertwined, hence they ended up informing one another.

For this study, a thematic analysis was used as a data analysis strategy. Research questions and the theoretical framework were used as a guideline in the methodical analysis of data concerning sorting the data according to the themes. Maguire and Delahunt (2017) define thematic analysis as a process of finding patterns or themes in qualitative data. The thematic analysis was used to analyse the understanding, values, experience, and knowledge of the SGB parent component to establish how they regard their role in accountable financial management. In the implementation of a thematic analysis the following stages were applied when analysing data:

Reading and making notes on the transcripts: at this first stage of data analysis, I typed data that was recorded through one-on-one interviews into Microsoft word to end up with verbatim texts. The texts were read, and notes were made. Consequently, transcripts were studied repeatedly to systematise and make sense of the data (Macmillan & Schumacher, 2014). Included below is a snapshot of how the data were transcribed from audio onto a word document:

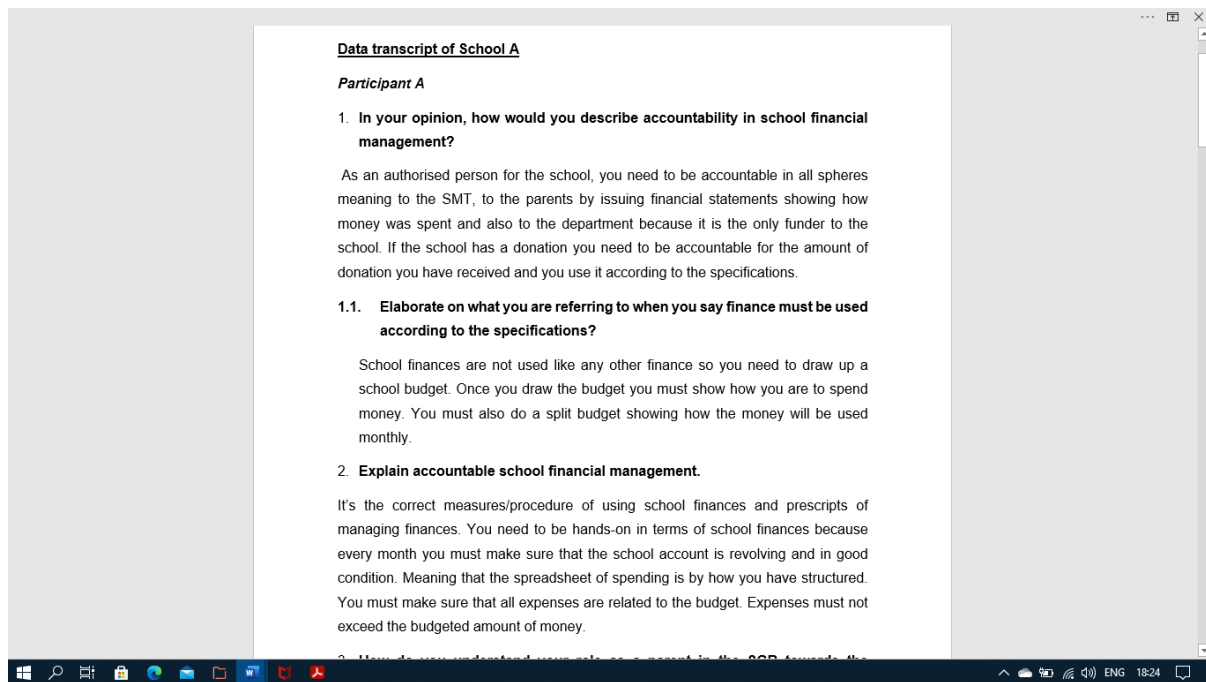


Figure 3.1: An example of a data transcript

Developing a coding structure: According to Neuman (2011:512), identification of developing themes, assisting in finding themes in potential open-coding, and using the list to launch a universe of all themes in the study are the main purposes of a coding structure. In this study, notions, concepts, categories, similarities and dissimilarities were recognised by tagging units of meaning within data using different colours and numbers. I have included a figure showing how I developed a coding structure:

	representing other parents, meaning that there must be a meeting where we discuss about financial issues. In these meetings, we must be discussing the inflow and outflow of money in the school. We also check if the correct procedure was followed when payments were done in the school. In this way, we will then be able to achieve accountability in school financial management.	<ul style="list-style-type: none"> • Meetings • Requisition forms
BB	As a treasurer in the school, I ensure that the school's money is used to buy resources to be used in the school. These resources are bought to ensure that teaching and learning is done smoothly in a healthy environment. These resources are bought per the school budget. I also ensure that teachers have money to attend workshops. I also ensure that there are chemicals for sanitising learners and teachers are available for the safety of learners in the school.	<ul style="list-style-type: none"> • Fruitful expenditure • Spending per budget
CA	I must always make sure that the financial precepts are adhered to. This is because as a chairperson I am representing the other parents. As a parent in the SGB, I must take responsibility that finances are being handled	<ul style="list-style-type: none"> • Financial precepts adherence. • Answerability

Figure 3.2: Coding structure

Coding the data: Nieuwenhuis (2016) mentions that coding entails reading all the transcribed data word-for-word and diving it into meaningful logical units. This means coding involves marking data segments with descriptive words, distinctive classifying names, and symbols (Nieuwenhuis, 2016). In this study, the collected data were organised into meaningful logical units to facilitate coding. Successively, data were analysed closely and broken into categories. Thereafter, the data were reviewed and continuously coded to provide meaning for the findings and conclusions that were reached in the study. The figure below shows how I coded the collected data into meaningful units:

3. How do you understand your role as a parent in the SGB towards the achievement of accountable financial management?

Participants	Transcripts	Codes
AA	<p>My role as a chairperson is wide. Firstly I make sure that I am an overseer, monitor finance regularly, advice and check. I am also a mouthpiece of the SGB because everything comes through you, so you must be hands-on.</p> <ul style="list-style-type: none"> • Why do you think is important to monitor finances regularly? <p>Because as chairperson you make sure that the account is running smooth, the expenditure is according to the budgeted amount. I must guard against the mismanagement and maladministration of funds within the school. If you check on the finance policy the person who endorses the cheques in the school is the chairperson of SGB and school principal. So they must check frequently if the expenses are equivalent to budget. I also need to make sure that whatever to be purchased must go through the appropriate procurement system in the school.</p>	<ul style="list-style-type: none"> • Monitoring finances. • Spending as per budget. • Endorsing cheques. • Ensuring correct procurement process

Figure 3.3: Developing codes from the transcripts

Identifying themes: After saturation of all data codes, I started categorising different codes into a system that assisted me in making sense of the data (Neuman, 2011). In this study, I summarised all the commonly emerging patterns, themes, words and phrases to assist me in understanding and interpreting data. The snapshot below shows how I grouped related categories into themes as a process of interpreting data:

Categories	Themes
<ul style="list-style-type: none"> • Behavioral processes • Financial processes • Policies Adherence • Effective issuing of cheques • Efficient expenses • Administered process • Considerations • Policy awareness • External control measures • Internal control measures • Verification • Financial protection • Communication • Financial safeness • Financial control • Financial efficiency\ • Delegation • Serving interest of learners • Financial management • Meetings 	<p>The understanding of roles to ensure financial accountability in schools.</p>
<ul style="list-style-type: none"> • Financial responsibility • Reporting • Meetings • Answerability • Financial reporting • Monthly FINCOM meetings • Quarterly SGB meetings • Budget meetings 	<p>Accountability and responsibility in financial reporting through meetings</p>
<ul style="list-style-type: none"> • Mismanagement • Communication breakdown • Financial delays • Knowledge deficiency • Poor financial management • Communication barrier 	<p>Detrimental challenges in accountable financial management.</p>

Figure 3.4: Categories and themes

After conducting a logical analysis of the data, with themes emerging from the analysis process, I was in a position to begin the process of interpreting data and presenting the findings. The reporting of the findings is to be found in the next chapter, Chapter 4.

3.8 METHODOLOGICAL NORMS

The trustworthiness of the study implies the quality of the study and is seen as a way of evaluating the study (Bryman, 2012). Rule and John (2011) mention that trustworthiness encourages morals such as transparency, professional ethics, and academic firmness. As a result, I ensured that the trustworthiness of the study by applying the principles of credibility, transferability, dependability and confirmability.

3.8.1 Credibility

Creswell *et al.* (2016) state that credibility deals with how to make sure that the readers of research believe the findings. In this study, I used member checking to ensure the credibility of the study. After the data collection process, I had to set another appointment with the participants. In this appointment, I took along the findings of the study and gave them to the participants. The reason was to ensure that they confirmed the accuracy of the findings. Participants did so by evaluating the interpreted data and confirmed it to be a genuine picture of what was said during the interviews. The participants returned their responses after three days and they confirmed that I had reported their responses during the interviews accurately and correctly.

3.8.2 Transferability

Creswell *et al.* (2016) indicate that transferability ensures that the readers were able to connect elements of the study and their own experience. Creswell and Creswell, (2018) argue that transferability refers to the extent to which findings can be applied in a different context. In light of the above statement, I ensured transferability by prolonging my engagement in the field to engage closely with the participants. I extended my engagement with the parents through telephonic talks beforehand and after the recording of interviews and analysis. This was to ensure that the data I gathered and analysed, replicated what chairpersons and treasurers discussed during the interviews.

3.9.3 Confirmability

Confirmability is the degree to which how the findings of the study should be shaped (Creswell *et al.* 2016). In this study, the findings were shaped by findings from the researcher and not the bias. To enhance confirmability and reduce bias in the study, I used data triangulation. In this study, I used two sources of data. Firstly, I interviewed twelve participants in one-on-one interviews and then I analysed pertinent documents analysis. After collecting data from interviews and document analysis, I compared the findings from both sources. This helped me to verify the participants participant data. The finance policy was a product of the SGB and it should give direction on how to manage and control funds. Comparing the two findings gave me a clear picture of how the participating SGBs maintained accountable financial management. This also helped to confirm what the chairpersons and treasurers believe to be their roles in accountable school financial management.

3.10 LIMITATIONS TO THE STUDY

This study was limited to six schools in the Vuwani area of the Vhembe East District, Limpopo province. This area was heavily affected by the violent strikes in 2017 and many schools were burned down. Chairpersons and treasurers were the only participants in the study. Some of the sampled participants were SGB members were from schools affected in 2017. There was also a limited number of participants and the in addition, the findings of the study are considered context-bound, although they may be transferable to a similar context.

Although I did not foresee any challenge with the participants participating in the study, the risk of some of them being afraid to take part in the study or refusing to be recorded or withdrawal before I complete the study, cannot be ignored. I applied ethical considerations as appropriately as possible so that I could manage to collect data.

3.11 ETHICAL CONSIDERATIONS

I completed and submitted an ethics form to the Department of Education Management Law and Policy (EMPS) at the University of Pretoria and was granted ethical approval. I also requested approval to conduct the study from the Department of Basic Education before starting to collect data from the schools. The data collection process only commenced upon approval by the Department In addition to the relevant

bodies giving ethical approval, I ensured that all ethical considerations were covered, which are presented below:

3.11.1 No harm to Participants

De Vos *et al.* (2011) state that this is one of the most essential principles in social research that I should bring no harm to the participants. I did not reveal any information which may endanger, embarrass or have a negative consequence to the chairperson and secretary of the SGB (McMillan & Schumacher, 2014). I did not ask parent members of the SGB personal questions, which may make them, feel uncomfortable.

3.11.2 Informed Consent

McMillan and Schumacher (2014) mention that I should make the participants agree to participate in the study with full knowledge concerning the study. In this study parent members of the SGB were asked to sign a consent form that indicates the understanding of the research and giving consent to participate.

3.11.3 Voluntary Participation

This means that I shall not force the participants to engage themselves in this study (McMillan & Schumacher, 2014). In this study, the parent members of the SGB decided whether to participate in the study or not. I explained that participants could withdraw their participation anytime if they wish so. I mitigated this challenge of withdrawal by applying anonymity and confidentiality.

3.11.4 Anonymity and Confidentiality

Bless *et al.* (2006) mention that anonymity is the assurance that the research participants remain unknown. Kvale and Brinkmann (2015) mention that confidentiality means that there should be no exposé to participants' private information. In this study, I ensured anonymity through the following: participants and settings should not be identifiable; there was a regular coding of names of people and places, and the final report was reviewed by the participants.

3.12 CONCLUSION

This chapter discussed the research methodology that was utilised in study to explore the perceptions of parents in the School Governing Body on their role regarding accountable financial management in schools. This study took place in six sampled no fee public ordinary school located at Limpopo province, Vhembe district Vuwani area. This chapter discussed in detail the research design, the sampling procedure, context of the study and a data collection plan. The chapter furthermore explained how data were analysed. It was explained how methodological norms and ethical considerations were applied to the study. The presentation and interpretation of data is explained in the next chapter.

CHAPTER 4

DATA ANALYSIS AND FINDINGS

4.1 INTRODUCTION

In the preceding chapter, the research methodology applied in this study was discussed. This chapter presents the findings from the collected data via one-on-one interviews and document analyses. A systematic process of coding, categorising, creating themes, and interpreting the collected data was followed, as indicated in the previous chapter. The presentation of data takes place in the form of themes that emerged from the analysis of both the data from the interviews and the documents.

4.2 DEMOGRAPHICS OF PARTICIPANTS

Data was collected from participants in six public-ordinary no-fee schools, located in rural Vuwani area in the Vhembe District, Limpopo Province. These schools obtain their funding from the Limpopo Department of Education, as a result, financial accountability is required from the SGBs.

Data was collected from participants who were engaged in the daily administration of school finances in the SGB. This was done to see how they viewed their roles in achieving accountable school financial management. I sampled the SGB chairpersons and treasurer as the participants in the study. Most of the chairpersons and treasurers interviewed had experience working in the previous SGBs and in addition, some are business owners. It seems like there was a pattern of electing SGB members with evidence of some experience in SGB or in financial management.

Table 4.1 has furnished the study with evidence that the participants who were elected in the SGB had experience in financial management. This is because some had experience as principals, entrepreneurs, and nurses etc. It is evident that some of the participants can literally read and write. Those who had businesses gain the ability to manage funds in an accountable way hence they need to ensure suitability in their businesses.

Table 4.1: Demographics of the participants

School	Participant	Participant code	Gender	Age	Position in SGB	Occupation
A	1	AA	Male	50	Chairperson	Principal
A	2	AB	Female	60	Treasurer	Entrepreneur (Taylor)
B	3	BA	Female	45	Chairperson	Manager (non-profit organisation)
B	4	BB	Female	58	Treasurer	Entrepreneur (Taylor)
C	5	CA	Male	47	Chairperson	Entrepreneur (Spaza shop)
C	6	CB	Female	37	Treasurer	Principal
D	7	DA	Male	53	Chairperson	Entrepreneur (Builder)
D	8	DB	Female	46	Treasurer	Unemployed (Student)
E	9	EA	Male	61	Chairperson	Unemployed
E	10	EB	Female	50	Treasurer	Nurse
F	11	FA	Male	35	Chairperson	Public Relations Officer (Municipal)
F	12	FB	Female	38	Treasurer	Administration officer (Corporate)

4.3 PRESENTATION OF DATA COLLECTED FROM SEMI-STRUCTURED ONE-ON-ONE INTERVIEWS

This section presents themes and sub-themes were developed after coding and categorising the collected data, namely: *the understanding of roles to ensure financial accountability in schools, accountability in financial reporting, and problems hindering*

achievement of accountable school financial management. The table below, Table 4.1, shows the research sub-questions and themes developed to answer each of the sub-questions:

Table 4.2: Research sub-questions, themes and subthemes

Research sub-questions	Themes and subthemes
1. What contribution does the SGB parent component make towards ensuring financial accountability in schools?	1. The understanding of roles to ensure financial accountability in schools. A. Delegation B. Behavioural process C. Financial process D. Financial management E. Internal financial control F. External financial control
2. What are the perceptions of the parents in the SGB concerning accountability and responsibility in financial reporting?	2. Accountability and responsibility in financial reporting through meetings. A. Monthly FINCOM meetings B. Quarterly meetings C. Annual SGB meetings
2. What challenges does the SGB parent component encounter in pursuit of accountable school financial management?	3. Challenges hindering achievement of accountable school financial management. A. Delays B. Lack of knowledge and skills C. Poor communication

4.3.2.1 Theme 1: The understanding of roles to ensure accountable school financial management

This theme emerged from the data collected from both the SGB chairpersons and treasurers of Schools A-F. The participants were asked questions to reveal their understanding of accountability in school financial management. The data collected revealed that participants understood roles to ensure accountable school financial management amongst others as the following: *behavioural process, financial process, delegation, financial management, internal financial control, and external financial control.*

A. Delegation

The findings revealed that participants seem to believe that being elected to the SGB, they are then representative of the parent body and as such, the parents have delegated the responsibility to their representatives in the SGB. As such, the participants understood that delegation meant that the participants were answerable to the parents because they are representatives of the parents in the SGB and would need to hold meetings with parents to report-back to parents on the status quo of the school as well as the financial status of the schools. Participants seem to also believe that the members of SGB as parents should serve the best interest of learners. The above findings are supported by the responses from the participants:

Chairperson BA emphasized that:

As a chairperson in the SGB, I am representing other parents, meaning that there should be a meeting where we discuss financial issues. In these meetings, we should be discussing the inflow and outflow of money in the school. We also check if the correct procedure was followed when payments were done in the school. In this way, we will then be able to achieve accountability in school financial management.

Treasurer FB highlighted that:

Being elected to represent parents as a treasurer of the SGB the parents have placed their trust in me so I need to report back to them through conducting a meeting. In this meeting, we update parents on the income and expected expenditure.

According to Chairperson DA, *the proposed budget is prepared by the school and presented in a meeting with parents by the school. The parents are allowed to add or reduce some of the items from the budget. This is done to ensure that the parents can add what they consider important to their children's education. The role of parents is to ensure that they serve the interest of their children in the school.*

The above responses have shown awareness of the parent members on their role in being parent representatives in the SGB. It shows that the chairperson and treasurer understood that they are not elected to the School Governing Body for themselves. Consequently, they are in the SGB to represent other parents. Gann (2016) argued that amongst others, the SGB should serve the interest of the school and learners, ensuring accountability to the stakeholders by being answerable to the teachers,

parents, non-teaching staff, and learners, ensuring appropriate and relevant education to the local community's needs. SASA section 38(1) gives the SGB a role to draft a school budget and present it in the parents' general meeting for adoption. This role is given to parent members to ensure that the needs of their school and learners are well served, particularly if the parent members understand the needs of the school and learners.

However, the findings of this study are contrary to those of Nonyane (2016) whose study discovered that parent governors fail to account for the community and parents that they represent in the SGB. In supporting the above argument which is contrary to my findings, a study conducted by Mncube (2009) revealed that black parents in former model C school situated in a rural town at KwaZulu-Natal were aware of their rights. The challenge with these parents was that they did not show up in meetings. The reason that was discovered was that they did not want to challenge the principal as a "professional" in meetings. Another reason was that they did not want their children to be victimised. It is for this reason that principals end up taking advantage of the SGB and take control. Evident study by Rangongo (2011) revealed that the budget was unilaterally done by the principal and this obviously goes against what is stipulated in the SASA.

B. Behavioural process

Halliday (2004:248) mentions that these are typical human processes including physiological and psychological behaviour like smiling, staring, and breathing, for example. This process has no clearly defined characteristics, rather it is partly material and mental (Halliday, 2004). This study has revealed that accountability in financial management in schools should be seen in the doings of the SGB chairperson and treasurer. The participants described accountability in financial management as a process that includes the behaviour of reporting to parents, verifying expenses, ensuring fruitful expenses, controlling funds, and having financial management knowledge. The following are some of the verbatim responses from the participants:

Chairperson EA mentioned:

Well in our school, finances are used according to the South African Schools Act. The Chairperson, secretary, and treasurer are the ones that control funds in a way of

signing cheques. The group of people I mentioned above work hand-in-hand with the school principal in terms of school financial management. In the school finances, we do not mostly use hard cash but we use a Chequebook. When there are items to be bought in the school, we use the chequebook to pay for the items purchased in the school. Every quarter we call the school parents in a meeting to inform them about the school finances. When an auditor comes to the school for an audit, the money spent and remaining money should be equivalent to one another. Therefore, we are obliged to be accountable when using school finances.

Chairperson FA responded with:

Let me say that accountability in school financial management, as a member of the SGB, you need to understand the meaning of SGB. This is the School Governing Body, meaning this is an organisation responsible for managing the school finances. I understand accountability in the sense that the leadership of the SGB should give endorsement on the usage of school funds. The procedure in spending the school's money is to first consult with the SGB and then the SGB gives endorsement on the cheques to be issued. The SGB should give a go-ahead on the SMT for all expenditures in the school.

From the above quotations, it is clear that the participants believed that they need to use the school finances in a way that they will be able to report to the parents and the Department about the spending of the funds. Endorsement seems to be one of the behaviours that strengthen accountability in the school since it minimises fruitless expenditures. In justification of the above statement, the theory of accountability stated that justifying one's behaviour to another person helps to improve people's decision-making (Botha, 2012). The behaviour a report back to the parents and the government by the SGB shows evidence of accountability in the SGB. Accountability occurs when a person assigned duties by other people is reporting back to the people who gave them duties. In this study, the parent members believed that they had to report back to other parents and the Department since they represent other parents. The endorsement of payment by the chairperson may at times strengthen people's decision-making in financial management.

Perry and William (2007) state that accountability "is a state of being responsible, answerable, and liable for certain decisions". In this study, participants linked

accountability to reporting and controlling of funds by the SGB. The findings of this study support the findings by Ntsele (2014) who conducted a study in the Johannesburg South District about accountability and transparency in primary school financial management. The findings indicate that the parents in the SGBs reported back to the parents and the Department about their financial standing henceforth accountability is achieved. The findings of the study conducted by Mbatsane (2006) in both a rural school, a semi-urban school, and an urban school, revealed that parents understood that reporting to the Department and parents through meetings is a way of achieving accountability. These findings indicate that rural areas do have parents who are aware of their roles and that the location of SGB members is not an issue that determines their level of understanding of the roles.

C. Financial process

According to Swartz (2009), financial management entails the budgeting process and managing a school account so that the school funds are not misappropriated. In this study, participants viewed accountability in school financial management as a financial process. This process includes amongst other things: budgeting, embracing SASA, receiving clean audits, no issuing of blank cheques, embracing the procurement process and using financial statements.

The data collected has shown that when items had to be bought in the school the correct procedure was followed. Participants indicated that a requisition had to be compiled and signed by the principal and SGB chairperson. After the requisition form has been issued, the treasurer can then issue a cheque, which indicates that the treasurer is adhering to the government procedure and policies on buying in the school. These are some of the verbatim responses from the participants:

Chairperson AA indicated that:

As an authorised person for the school, you need to be accountable in all spheres, meaning to the SMT, to the parents by issuing financial statements showing how money was spent, and also to the Department because it is the only funder of the school. If the school has a donation you need to be accountable for the amount of donation you have received and you use it according to the specifications.

Treasurer AB stated that:

As a treasurer in the SGB, the school monies should be used appropriately. Any money which leaves the school a requisition form is filled to show what that amount of money will buy. The form is signed by the principal and the chairperson of the SGB. After the signing of the requisition form by the principal and the chairperson, it is then that I will sign the cheque.

It seems as if transparency is maintained in these schools through the presentation of the financial statements to the parents. This may help the SGBs in the achievement of accountable financial management in their schools. This is because having a financial statement assists in identifying fruitless expenditure and doing away with them. Requisition forms may also be one of the financial tools that can be used by the SGB to maintain successful financial management and can enable SGBs to be able to keep records and account for their expenditure. This is because they will then have a record of the amount of money spent and the reasons for expenditure.

Validating the above, Doussy and Doussy (2014) referred to financial accountability as the process of assuring stakeholders in a school concerning the use of public resources as well as strengthening decision-making on how to allocate scarce resources like money. Financial accountability can manifest in many forms in a school for example, using a financial statement to give a summary of the school's financial transactions (Doussy & Doussy, 2012).

D. Financial management

This finding indicates that SGB chairpersons and treasurers see financial management as one of their roles. According to the participants, this role includes verification of transactions, fundraising, drawing a school budget and ensuring financial efficiency. Participants believe that it is partly their responsibility to raise funds and ensure that the funds are used appropriately. They also believed that money given to the school by the Department should not be misused hence, it should be used appropriately. This means that through verification they ensure that all expenditure is accounted for so that the school's finances receive a clean audit. Some responses showed evidence that budgeting in schools is particularly detailed with budgeting per item being given. This is to ensure that there is no fruitless expenditure in the school. The following are examples of responses that support the above findings:

Treasurer FB mentioned that:

Once a week I come to the school to check if the expenditure corresponds with the receipts that will be available in the school. This is because if there is a mistake of misuse of money, the school principal and the F.O are on the brink of losing their jobs.

Chairperson CA stated that:

If there is a project in the school, we need to check if we have enough funds in the school's account. If we are lacking funds to implement a project, we will then consider ways of how to raise funds in the school. After the SGB decides to fundraise, we then agree on how the money will be spent. The agreement on the expenditure of the fundraised funds should be documented in the SGB meeting so that it should bind us. In cases where the project involves building, there should be a building committee. This committee is the one that will report to the SGB on the financial matters relating to the project. This is because as a chairperson I should be part of every subcommittee in the SGB therefore I should delegate some of the tasks.

Treasurer DB indicated that:

When we draft a budget in the school as the SGB, we do not approve the school budget without allowing the parents to have a say in the school budget. As the SGB we ensure that the school budget is firstly presented before the parents and then they approve or disapprove with recommendations. My role as the treasurer in the SGB is to ensure that we put the learners first when drafting a school budget. If that is not the case, money can be spent on things that are not of fundamental importance in the school.

The above-mentioned roles support the SASA sections 20 and 38. Contrary to this study's findings, Baloyi (2015) found that parent members in the Mopani district of Limpopo province lacked proper knowledge and understanding of important laws such as Provincial prescripts in school financial management. Contextual factors such as experience in the SGB, financial knowledge background, educational background, and other experiences of serving in public organisations seem to be the reason behind the difference between this study and Baloyi's study since they were both conducted in rural areas of the Limpopo province. Rangongo (2011) argued that SGBs should understand the legal prescript for the proper usage of school funds. Comparison of the

above findings and the argument by Rangongo (2011) indicate that the participants in the current study understood their financial management role in the SGB.

In the theory of accountability, De Bruin (2014) states that accountability in the budgeting process may amount to effective recording, administering, accounting and financial reporting in schools. Participants in this study seem to fall within the ambit of the above-mentioned budgeting process based on their responses which seems to indicate accountability. It was mentioned in some of the responses that the budget is drafted by the SGB, presented to parents for adoption and approval. This means that the budget is only effective when the parents have approved the budget.

E. Internal financial control measures

This study's findings have revealed that the SGB chairpersons and treasurers believe that the school finances should be controlled internally. The control of finances includes the inflow and outflow of money in the schools. In this study, participants indicated the following to be some of the measures they administer to control funds in their schools namely: completion of requisition forms, depositing monies, spending per budget, fundraising, maintaining a receipt book for records, developing a spreadsheet, budgeting, FINCOM meetings, and issuing of cheques for payment. With the above measures, the participants believed that they could easily monitor how the money received through the National Norms and Standards for School Funding, was spent. The budget was also used to see where funds should be allocated, how much the school had in its account and when to fundraise money for further development. Some of the participants indicated that with the spreadsheet provided to them by the Department, they could systematically track all the expenses, hence this makes it easy for them to keep an account when the audits are being done in their respective schools. The following are some of responses from the participants in this study:

Chairperson AA indicated that:

I make sure that every cent received in the school is deposited in the bank. Monitor all the outgoing cheques as chairperson. Make sure that every month as a chairperson you should have a bank statement to check all the transactions. As a chairperson, you monitor and verify the requisition by making sure that the amount in the requisition

should match the cheque. I also check the balance spreadsheet as the only person having the right to see the school balance sheet.

Treasurer BB states that:

We control the funds through fundraising money. After that, we will spend money according to the school budget. We do not buy items that are not budgeted for.

Treasurer CB mentioned that:

In the school, the Department has brought a system of a spreadsheet having income and expenses. When the Finance Officer is issuing out money from the school, he/she should indicate the date, amount, and reason for the expense. Most importantly we should be given receipts for every expense in the school. The monthly expenses should be tallying with the bank statement.

The above views imply that schools in this study had internal measures in place to monitor the funds allocated annually by the Department. Through the above-mentioned internal measures, the schools seem to be able to achieve accountable school financial management. Money received through the National Norms and Standards for School Funding and fundraising is systematically monitored within the schools through internal control measures. Makrweide (2012) defined internal control as procedures undertaken by management to boost risk management within an institution. Therefore, it is evident in this study that the participants as members of the SGB and responsible for school governance, undertook initiatives to ensure that there is accountable financial management.

Xaba and Ngubane (2010) stated that the SASA is a document that can be considered by SGBs for internal financial control in schools. Chapter 4 of SASA provides conditions on the obligations of the SGB on financial management, fundraising, budgeting, and financial records of the school. There were similarities in the responses of the participants and what is indicated in the Schools Act. That is showing adherence to the prescripts and the ability to control funds in the school. Aligning with the above-mentioned, Rangongo (2011) argued that SGBs should understand the legal prescript for proper usage of school funds. However, this ability to control funds in the school has uncovered accountability in schools through internal financial control measures.

The findings of this study differ from those of a study by Baloyi (2015) which revealed that parent members at the Mopani district of Limpopo province lack proper knowledge and understanding of important legislation such as the SASA. The reason behind the differences in the findings might be that most participants in this study had vast experience in the SGB. Some of them had been elected as members of the SGBs previously in other schools and other organisations. This seems to have given them the ability to manage funds. This finding is consistent with that of Adebunmi (2017), who discovered that the participants understood SASA and its necessities concerning school financial management and it seems that this understanding influenced the participant's decision-making process.

F. External financial control measures

The data revealed that the SGB chairpersons and treasurers also understood financial control as a process that had to be administered externally. These measures seem to be used in monitoring how the funds were used within the school. The external measures included checking of monthly bank statements, maintaining a balance sheet, and access to cell phone banking. Some of the participants' thoughts are given below:

Treasurer AB opined that:

We take a financial statement every month to see the expenses and the remaining balance even though we even see it through the cell phone when is being withdrawn.

Treasurer EB indicated that:

We meet as the Finance Committee together with the principal and analyse the financial statement. The principal will then guide the finance committee.

Chairperson mentioned that:

In my school, we have FINCOM meeting every month. In that meeting, a financial statement is taken from the bank. We then compare the bank statement with the recording.

Treasurer FB stated that:

As a treasurer, I make sure that we take a bank statement and check if we overspent money in the previous month. We cannot just enjoy spending money in school without knowing the remaining balance from the bank. By doing this, it assists the cases of ensuring that money is available for the whole year. For funds to sustain the school for the whole year, spending according to the budget assists.

According to De Bruin (2014), external control is the financial control that stems from outside the school. The findings revealed that the SGBs using measures from outside the school to monitor the school's finances. Seemingly the above data shows that most of the SGBs believed in the value in analysing the financial statement as a tool for noting the school's expenses and the remaining balance. In so doing, it may ensure that the school principal becomes more vigilant about the expenses in the school because he/she may have to account in the meetings where the statement is being analysed. Under the theory of accountability, liability, transparency, competency, answerability, and assessment is achieved through accountability (Døssing, Mokeki & Weideman, 2011). The use of financial statements and cell phone banking as external measures in controlling funds so that schools receive a clean audit. As a result, this seems to have an impact on the school's financial accountability and may lead to the schools receiving clean audits.

In addition to the above, SASA Section 42 states that the SGB of a school should keep a record of funds received and spent in the school. In simple terms, the SGB has been given authority by SASA to control funds. This was evident in this study through the use of internal and external measures to control the funds in the school. The SGB participant members in this study seem to understand their role in terms of controlling funds.

The above findings on the understanding of roles to ensure financial accountability displayed that the participants understood their roles. This differs from the findings of Rangongo (2011) whose study revealed that the SGB parent component does not understand their roles as these findings revealed that the SGB members-only signed cheques and did not work as per budget. The findings of Ntsele (2014) also differ from the current findings as she discovered that the minority of selected schools did not follow a proper procurement procedure and that expenditure was not according to the budget. In Ntsele's schools, there was no internal financial control which consequently

amounts to poor financial management, however, the findings in this study revealed that SGBs were spending money according to the budget.

4.3.2.2 Theme 2: Accountability and responsibility in financial reporting through meetings

Participants were asked how they ensured accountability and responsibility in financial reporting. The findings revealed that the SGB convened the following meetings to ensure proper financial reporting: Monthly FINCOM meetings, Quarterly Meetings, and Annual SGB meetings.

A. Monthly Finance Committee meetings

Throughout the interview, I discovered that FINCOM holds monthly financial meetings. The meetings were held to report on the current status of financial issues. Participants were asked how they thought schools should maintain proper financial management. This question aimed to reveal understanding financial reporting in schools as one of the imperative aspects of Accountability. The following are examples of verbatim responses to the questions:

Chairperson AA indicated that:

We have regular FINCOM monthly meetings, SGB meetings regularly, and every term we give financial reporting to the parents. Every year parents should be reported to about the financial standing of the school.

Treasurer CB mentioned that:

We ensure that there is a monthly report in the FINCOM. After that every quarter we report to the parents. In this meeting, we tell the parents what we have achieved through expenditure.

Chairperson BA indicated that:

As a chairperson in the SGB, I am representing other parents, meaning that there must be a FINCOM meeting where we discuss financial issues. In these meetings, we must be discussing the inflow and outflow of money in the school. We also check if the correct procedure was followed when payments were done in the school. In this way, we will then be able to achieve accountability in school financial management.

The above responses indicate that the participants believed that financial reporting should be done monthly. The FINCOM members meet and the treasurer reports on the current financial standing of the school. Chairperson BA believed that financial reporting ensures the achievement of accountability in school financial management.

B. Quarterly SGB meetings

The study revealed that financial responsibility and accountability were also maintained through the quarterly meetings. According to the participants in the study, meetings were held quarterly between the SGB members and the parents to report and update parents on the financial standing of the school. The following are examples of responses from the respondents:

Chairperson CA indicated that:

We meet with parents once every quarter to discuss the financial standing of the school. In the meetings, we inform parents that the school is a no-fee school where we are not allowed to pay school fees. Due to the sensitivity of financial matters, we only use meetings.

Chairperson DA stated that:

Parents are called in a meeting to update them on what has been achieved through expenditure in the school.

Probe: After how long do you conduct this type of meeting?

This meeting is held once every quarter meaning that it is three times a year.

During the interview, Chairperson EA indicated that: *for a school to maintain proper financial reporting in school, every quarter we update parents on the amount of money received and the remaining balance.*

The above responses display the prevalence of taking responsibility by accounting to the parents by the main stakeholders of the SGB. This is seen in quarterly financial reporting by the SGB to the parents. The purpose of the meeting is to ensure transparency by giving the parents a report on expenditure and the remaining current balance. According to the Limpopo Department of Education (2020) (code of conduct for SGBs), SGBs should meet at least once per term.

C. Annual SGB meetings

The study also revealed that participants believed that accountability in financial reporting could be achieved through annual SGB meetings. These are meetings held between the SGB and parents. The following are the responses of participants:

Chairperson CA mentioned that:

When a school budget is drafted, parents are called to an AGM. The SGB will then present the proposed budget to the parents and parents give their inputs on the school budget. For example, in no-fee schools, we have gardeners who are not supposed to be paid by the norms and standards. If we do not inform parents about the budget, how are we going to raise funds if parents are unaware of the school budget? If parents know the school budget, they then will engage in raising funds for the school. The parents are the ones that approve the school budget.

Treasurer DB stated that:

When we draft a budget in the school as the SGB, we do not approve the school budget without allowing the parents to have a say in the school budget. As the SGB we ensure that the school budget is firstly presented before the parents at the AGM and then they approve or disapprove with recommendations. My role as the treasurer in the SGB, is to ensure that we put the learners first when drafting a school budget. If that is not the case money can be spent on things that are not of fundamental importance in the school.

Chairperson DA mentioned that:

The proposed budget is prepared by the SGB and presented in a meeting with parents by the school. The parents are allowed to add or reduce some of the items from the budget. This is done to ensure that the parents can add what they consider important to their children's education. The role of parents is to ensure that they serve the interest of their children in the school. For example, a budget may be having a remote gate budgeted for with the school not having water. As a result, parents can, therefore, parents can decide to spend on ensuring the availability of water in the school premises or for the gate.

The above answers display that the participants believe that they are elected on the SGB to represent other parents. The participants believe that there should be proper financial reporting through an AGM where they present a proposed budget for approval by the parents. Presentation of the budget at the AGM for approval/disapproval by parents shows adherence to SASA section 38(2). The section states that the drafted budget should be presented in the general meeting with parents for approval.

4.3.2.3 Theme 3: Challenges hindering achievement of accountable school financial management

Participants were asked what they perceived to be their challenges in achieving accountable school financial management. Data collected exposed the following challenges: delays, lack of knowledge and skills and poor communication.

A. Delays

One of the challenges that threaten the achievement of accountability in school financial management is the delays from the side of the Department and the school. Amongst others, the delays include delays in approval of expenditures (large amounts of money), payment of the National Norms and Standard, and payment of service providers. This problem was explained by the participants in the following manner:

Chairperson AA indicated that:

The Department does not give the schools Norms and standards at once, we are being given the amount in pieces. Service providers are paid at a later stage because the finance committee sits and looks at the service provided before issuing out a cheque.

According to Treasurer AB, there is a delay in paying people working in the feeding scheme within the school.

Chairperson EA mentioned that *the Department takes time to give money to the schools.*

Chairperson FA stated that:

It is the way the Department has structured its policies and procedures in spending the school's money. For example, if we want to buy things that are more than R30 000

we need to write several letters to the Circuit. If the amount is more than R50 000 we need to write to the district. As a result, this is a very long process to buy.

In this study, schools are regarded as no-fee paying schools; thus, they receive their funding from the Department as Norms and Standards. One of the challenges, in this case, is that the Department may delay transferring money into the school's account. Sometimes the money is paid to schools in small allocated amounts and this may result in challenges in having financial control in the school. Besides, the procedure of requesting permission to spend amounts that are more R30 000 from the DoE also results in a delay in the school. All these delays may result in poor financial management in the school. Ndou (2012) explains that the SGB appoints the service providers in the school. However, the sampled schools are challenged in delays of payment from the Department and thus in payment of service providers. It seems that the schools contribute to the delays by delaying the payment of the workers employed by the SGBs.

B. Knowledge deficiency

This study discovered that some members of the SGB, principals and Finance Officers (FO) of the school lack the necessary knowledge to contribute to accountable financial management. Knowledge deficiency included lack of financial background, knowledge in financial management, endorsement of cheques and denial of fundraising by the parents. The following are some of the responses from the parent members:

Chairperson AA mentioned that:

The first challenge is that the finance subcommittee does not have a financial background. Most people in FINCOM do not have a financial background. People are not aware of the financial prescripts. Another challenge is that the Department does not give the schools Norms and standards at once, we are being given the amount in pieces. Finance Officers are not well trained in terms of financial management hence they do not know when to use petty cash. Service providers are paid at a later stage because the finance committee sits and looks at the service provided before issuing out a cheque.

Chairperson CA said that:

Some of the payments are done without the endorsement of the chairperson of the SGB. Sometimes parents demand that we employ people in the school without a proper way of raising funds to pay those employees. In an agreement that we will raise a certain amount of money and the parents go to the circuit to report that they are forced to pay school funds.

Chairperson DA indicated that:

Sometimes you will find unbudgeted expenses on the monthly financial statement. Asking about this expense causes friction between me, FO, and the school principal. The FO and principal feel offended when I ask them to account for the unbudgeted expenses.

The data collected shows us that some of the SGB members and the principal in the study act in a manner showing knowledge deficiency in school financial management. This consequently threatens the achievement of accountable school financial management. This study confirms findings by Mestry (2004) which revealed that some of the SGB members and the school principals do not have suitable financial competencies and expertise. In studies conducted by Xaba and Ngubane (2010), Bagarette (2012), Bayat, Louw, and Rena (2014), Mestry (2013), Mestry and Govindasamy (2013), Phago and Semanya (2013) and Rangongo (2011), the SGB members are reported as having inadequate competencies to ensure accountable financial management.

In this study, it was revealed that some principals also have inadequate knowledge in school financial management which results in lack of financial accountability. This is evident by actions like issuing cheques without endorsement by the SGB chairperson and also having unbudgeted expenses in the school. This knowledge deficiency in the SGB seems to lead to the dominance of principals in school governance. The above supports the findings by Botha (2012) which revealed that principals play dominant roles in the SGB because of a lack of knowledge and skills amongst the SGB members.

C. Ineffective communication

The findings revealed that there tends to be ineffective communication between the school, the SGB, and the Department. The reasons for ineffective communication could

include the language barrier amongst the SGB members, delay in the flow of information, and unsatisfactory Provincial Education Department (PED) meetings with the SGB. The following are responses from the participants to authenticate the above findings:

Chairperson EA mentioned that:

Parents elect us to become members of the SGB by trusting us that we seem to know things. The challenge is that when I read the Schools Act, I do not understand it well because it is written in English. The workshops we attend are held in English where else we are all of the same ethnic group. This is a challenge because you come back without having clearly understood.

Treasurer DB stated that:

As the SGB, sometimes we are informed by the principal that a particular service provider has worked and should be paid without our knowledge.

Treasurer CB confirms this type of practice, where poor communication results in financial management being brought into question:

The challenge that I mostly encounter is the issuing of cheques without receipts as proof of payment. This becomes a challenge when we do verification and monitoring of funds at FINCOM's monthly meetings. This causes a problem when audits come because we are not able to account for those expenditures. When a cheque is issued without the knowledge of the treasurer in the school is one of the challenges.

Treasurer FB raised the issue of meetings being cancelled which also results in a poor communication link about concerns within the school:

Ahh, a challenge I come across is that after I call a meeting in the Finance committee ends up being cancelled. When the meeting is cancelled, we lag behind the progress of the school.

The data collected has revealed that poor communication between the school and SGB seems to be one of the contextual factors resulting in the ineffectiveness of rural SGBs. The principal seems to sometimes ignore the issue of consultation with the SGB when doing some of the things in the school. This results in a conflict between the SGB and the principal.

Another challenge revealed by this study is that some members of the SGB have a low proficiency in English. As English is used as a medium of communication, it could mean that SGB members often fail to understand the Acts, policy documents (which are published in English) and discussions in meetings. Bajracharya (2018) suggests that difficulty in communication occurs when people do not comprehend one another's language hence this is known as a language barrier. Coetzee (2018) postulates that using English during meetings creates problems because the SGB members cannot freely express their ideas. This consequently leads to communication breakdown. These findings support the findings of a study steered by Rangongo (2011) who also discovered that some SGB members in the Bahlaloga Circuit of Capricorn District, Limpopo province could not clearly understand English as a medium of communication. Rangongo discovered that some SGB members only had primary and secondary education. However, in this study, there was a mixture of SGB members that are educated, and some with only had primary and secondary education.

4.4 PRESENTATION OF DATA COLLECTED FROM DOCUMENT ANALYSES

In this section of the study, analysis of the documents such as the finance policies and minutes of the AGM from participating schools are presented. Analyses of these documents focused on procurement, rates and allowance, the budgeting process, and financial control. The reason was to reveal the perceptions of the SGB parent component towards accountable school financial management. The theory of accountability states that accountability should be seen through adherence to prescribed legislation. Bearing in mind that each SGB is tasked with drafting the finance policy, I wanted to establish if participating schools were adhering to the Constitution of the Republic of South Africa of 1996, SASA, Public Finance Management Act no. 1 of 1999, and the Limpopo Province Financial Management Prescripts of 2011 through their finance policies. The finance policies for Schools A, B, and F did not have page numbering, therefore I have manually numbered them so that the analysis of data from documents could be convenient and accurate.

4.4.1 School A

a) Procurement process as per the school's finance policy

School A's finance policy revealed that if a need arises for the school to buy something or pay for a service rendered, it needs to be budgeted for and that three quotations should be done before buying. The policy also stipulated that a requisition form must be completed. After completing the requisition form, the three quotations must be attached to the form and submitted to the Finance Officer.

The policy suggests measures of dealing with risk management and fraud prevention in School A. In this section, it was indicated that the issuing of cheques is the sole responsibility of the Finance Officer, no signing of blank cheques, cheques should be signed after authorisation of payments, no cash shall be written out, and no signing of cheques in advance. An example of the original data from School A's finance policy is given below to show where the data was originally extracted:

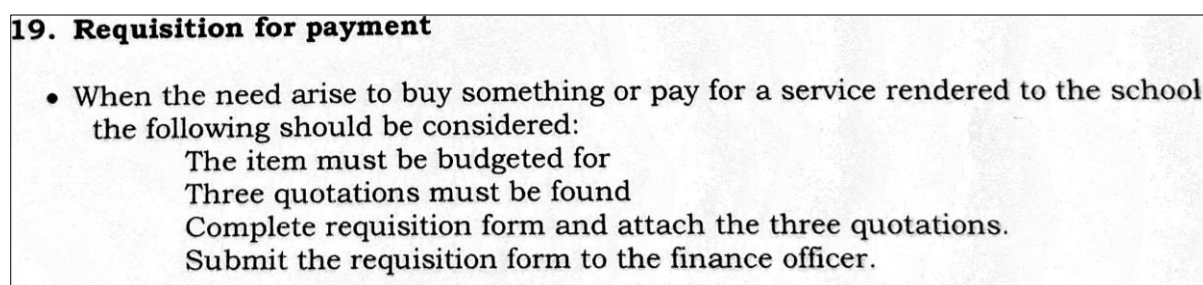


Figure 4.1: Extract from finance policy

b) Rates and allowances

The findings suggest that all the claims in the school were to be accompanied by supporting documents, such as quotations, invoices and receipts, and that they need to approved by the SGB chairperson. Claims for a school principal were to be approved by the SGB chairperson and authorised by the circuit manager. The policy also indicates that the travel costs are determined by the SGB.

c) Budgeting process

The policy revealed that FINCOM should prepare a school budget in the fourth quarter each year. Parents/guardians are invited to the Annual General Meeting for a budget presentation at least 30 days before the meeting. Before the budget is presented at the AGM, the parents should have inspected it within 14 days of the 30 days' notice. The budget is presented at the AGM for approval by the majority of parents who are

present and with voting power. The secretary needs to record the proceedings of the meetings by taking minutes. The budget should be submitted to the Department by 31 January of each year.

d) Accountability

Accountability as one of the aspects the policy stipulated. I saw a need to look at it because my study focused on accountability. This finance policy defined accountability as a person's responsibility to account for executing his/her work in terms of set criteria and determination of standards. The Finance Officer should report weekly and monthly to the chairperson of the finance committee by submitting summative information of all financial transactions, hence FINCOM will do spot-checking. FINCOM chairperson should report to the SGB at every SGB meeting by submitting summative information of all financial transactions where queries by the SGB can be raised.

4.4.2 School B

a) Procurement process as per the school's finance policy

Under the procurement and payment process, the following was discovered: Goods should be ordered according to the approved budget. Three quotations should be sourced from different suppliers with the best quote being accepted. The delivery note needs to be checked against goods delivered. Payments should be authorised by all signatories with necessary supporting documents attached. There should be three signatories to the school bank account including the treasurer, deputy chairperson, and secretary of the SGB. Pre-signing of cheques should be avoided at all times. The SGB may authorise payments of not more than R30 000 and any amount exceeding this needs to be authorised by the circuit office. Request for payment to be done through the completing requisition forms.

b) Rates and allowances

School B's finance policy under the heading 'tariffs applicable from 2019', revealed that pocket money of R150 and R30 airtime should be paid to the coordinator of enrichment classes. Members of the SGB are entitled to R200 per ordinary meeting attendance and R300 for any duty performed outside the school premises of which the school is the beneficiary. Teachers will be paid R200 per 1 hour at the enrichment classes. Petrol for workshops to be paid in the following manner 3-24km is R150, 25-

49km is R250, 50-69km is R350. Supporting documents should be submitted to the Finance Officer for payment.

c) Budgeting process

Findings suggested that the annual budget should be drawn by the SGB or any person appointed by the SGB. The School Governing Body should give the parents notice about the AGM 30 days before the meeting. The budget is then presented to the parents in the AGM held during the 4th quarter and should be accepted by most of the parents in the meeting. The approved budget should be submitted to the Provincial Head of Department by 31 January of each year. The budget should have information about anticipated income and expenditure. A budget should be used as a control mechanism to monitor whether the school is meeting its goals or not. A combination of three budgeting methods namely: incremental, zero-based, and activity-based budgeting will be used to determine allocations.

d) Financial reporting

It was also revealed that there was an item named financial reporting. This captured my attention even though it was not what I intended looking at. The FINCOM should report to the SGB and the SGB should also report to the parents in the meetings as a result of their delegation status. According to the theory of accountability, financial reporting is also another way of practising accountability by the SGB. The policy states that financial statements should be prepared monthly for submission to the SGB for reporting. The statements should be distributed at least three days before the monthly meeting of the SGB. Unaudited financial statements should be presented to the SGB for consideration within 1 month after the end of each financial year and not later than 30 March the following year. The audited financial statement should be presented to the SGB within 2 months after the end of each financial year.

4.4.3 School C

a) Procurement process as per the school's finance policy

It was revealed that in terms of SASA, one of the functions of the SGB is to buy textbooks, educational materials, or school equipment. Three quotations should be sourced when the school wishes to purchase goods; however, for a quotation that does exceed R2000, a person listed in the database of the school is called

telephonically. The FINCOM chooses the product which has value for money. The policy also stated that upon delivery of goods the inventory control officer verifies the order placed with the contents received, as prescribed on the delivery note/invoice. The FO should complete a cheque requisition form to initiate payment. Once the requisition is approved and the cheque is made out and signed, the FO must ensure that the transaction is captured in the payment cash book.

b) Rates and allowances

The policy indicated that payments by the school should be authorised by the treasurer. It was also revealed that vouchers and invoices should accompany a payment. The finance policy (page 6 section 9.2) stipulates that for all transport claims, a tariff of R3.50 per kilometre should be applied. The findings also suggested that reimbursement for subsistence expenses will be R100 each for all performing duties on behalf of the school outside the Vhembe District.

c) Budgeting process

According to School C's finance policy, the FINCOM, chaired by the treasurer, should draw up a school budget from October to be approved before the school closes for the 4th term and to be approved by the majority of parents. The policy also suggested that a notice should be given to parents at least 30 days before the meeting. The schools' finance policy states that before the budget is approved by parents, it should be presented to the SGB by the treasurer for adoption. Parents should be notified that the budget would be available for inspection at least 14 days before the meeting. The principal, treasurer, and SGB chairperson would then sign the approved budget. A copy of a signed budget should be submitted to the Provincial Head of Department by no later than 1 December of each year. Lastly, the findings suggested that deviations from the approved budget should be subject to SGB approval.

d) Audit policies

It was revealed that the treasurer should ensure that the financial statements are delivered to the auditor every year. The SGB should receive the draft audited financial statements in April of each year for perusal. Final audited financial statements must be submitted to the Provincial Head of Department before June of each year. The governing body should appoint a school auditor. If there are signs of mismanagement

or misappropriation of funds, the SGB reserves the right to review the school's financial records at any time.

4.4.4 School D

a) Procurement process as per the school's finance policy

The finance policy suggests that procurement should be done on a minimum of three basic quotations. In the process, FINCOM serves as a bid adjudication committee and recommends the appointment of service providers. Price, quality, and guarantee should be considered during the adjudication process. The service provider should be appointed by the SGB in writing. Any expenditure above R30 000 should be approved by the circuit manager to ensure compliance with applicable prescripts. No payment should be done before a complete service is rendered or goods supplied.

b) Rates and allowances

The policy suggested that all the claims are minimised and payments are as per SGB approved rates. The policy provided predetermined amounts to be paid out to teachers as transport allowances for attending workshops.

c) Budgeting process

School D's financial policy revealed that the SGB must prepare a budget each year, which is related to the 'School Improvement Plan' and the 'Academic Performance Improvement Plan'. The SGB must present a budget at the school's AGM for approval by a majority of the parents present and voting. The number of votes received for each motion will be recorded in the minutes of the meeting. Parents must be notified at least 30 days prior to the meeting date. The approved budget must be sent to the Provincial Head of Department. No expenditure should be incurred before the approved budget is endorsed by the circuit manager.

4.4.5 School E

a) Procurement process as per the school's finance policy

The findings from this policy suggested that FINCOM should meet every month to check the availability of funds before agreeing to any expenditure. The FINCOM should take decisions to purchase items based on the budget allocations. Purchases

are made after three quotations have been submitted. FINCOM should then agree on the supplier who offers their items at a lower price. FO should then complete the requisition form and submit it to the principal together with the quotation. The requisition form should be signed by the chairperson and treasurer of the SGB. Thereafter, the FO should make out a cheque in the name of the supplier and give it to the signatories for the signing of the cheque.

b) Rates and allowances

The policy indicated the rates but they were not all clear. Some areas did not have a specific rate for transport. There was no indication of the process of claiming the funds from the school.

c) Budgeting process

The policy revealed that that the SGB should draw up an annual budget which is to be tabled at the AGM for approval by parents. The budget should have information about expected income and anticipated expenditure during the year. All available sources of income should be considered in the budget. No payments should be issued unless there are enough funds budgeted for the item. Payment requiring urgent authorisation should be discussed with the chairperson, treasurer, and principal.

d) Control

All monies received by the school should be paid into its bank account. Incomes should be recorded in the receipt book and expenditure in the payment book. All receipts and invoices should be kept for three years. No item of expenditure should exceed the budgeted amount unless permission has been granted by the SGB or its finance committee. Blank cheques must not be issued in advance. The school funds should never be overdrawn.

4.4.6 School F

a) Procurement process as per the school's finance policy

It was revealed that all the procurement should be done on a minimum of three quotation bases. The FINCOM should recommend the appointment of service providers. The FINCOM should consider factors such as price, quality, and guarantee during the adjudication process. The recommendations by FINCOM should be

presented to the SGB for endorsement, acceptance, and appointment. The service provider should be appointed in writing. The circuit manager should approve any expenditure exceeding R30 000. No payment should be done in advance or before the completion of the service rendered. Proper procurement records must be kept and made available at all times.

b) Rates and allowances

The finance policy of School D did not have any provisions related to rates and allowances.

c) Budgeting process

The budget policy of the school indicated that the basis of the budget should be the school development plan and the strategic plan. FINCOM, on behalf of the SGB, should draft the school budget. The treasurer of the SGB should evaluate the budget for completeness and accuracy. The treasurer should present the budget accompanied by supporting documents to the SGB. A notice and agenda of the meeting should be sent to the parents 30 days before the meeting, detailing the particulars. A detailed budget should then be presented by the treasurer to the parents with copies of the budget being circulated. The copies should be collected after the meeting. If the budget is not adopted by the majority of parents attending the meeting, the adjustments, as proposed by parents, should be implemented by the SGB. When the majority of parents approve the budget, the principal, treasurer, and chairperson of the SGB should sign the budget.

d) Financial control

The policy indicated that the SGB should open a bank account in the name of the school at the nearest registered commercial bank. Daily the principal should bring into account all monies received on behalf of the school. The treasurer should ensure that the FO maintains a proper cashbook manually or electronically. Receipts should be issued for all money received and invoices on all expenses. Payments should only be done upon submission of invoices and should be budgeted for. The policy also stated that no one is allowed to make personal loans on behalf of the school under any circumstances.

4.4.7 Findings from Minutes of the AGMs of Schools A-F

Analyses of minutes focused on the budgetary process to determine adherence to the prescripts in financial management. The reason was to see if the school's budget process was within the ambit of SASA, which can consequently determine accountability in school financial management.

The minutes of the SGB meeting in School A indicated the drawing up of the school budget. These findings were consistent with the provision of the Schools Act Section 38(1) which states that the SGB of a public school must prepare a budget for each year. The SGB drafted the school budget led by the treasurer. However, the minutes were not signed for validation. At the time, the school did not have minutes of the AGM since the school was under construction.

The minutes from School C revealed that the parents were invited to the meeting 30 days before the meeting, as prescribed by SASA section 38(2). However, Schools B, D, E, and F did not adhere to section 38(2) because their invitations to the meeting were sent to the parents less than 30 days before the meeting. This finding was drawn from the dates on the invitation to the meeting.

Ideally, the Chairperson of FINCOM (Treasurer to the SGB) must be the one to present the budget in the parents' meeting. Findings from Schools A, C, and E revealed that the budget was presented by the Treasurer of the SGB while in Schools B, D and F, the presentation of the school budget was done by a teacher. During the meeting at School F pamphlets containing a budget were handed to the parents and members of the SGB so they had a visually representation of the budget as it was being presented. Parents from Schools B, E, and F made inputs to the budget, and adjustments were done and thereafter, the budget was approved by parents.

Minutes from all the participating schools should be signed by the members of the SGB to render them legally binding documents. However, the minutes of the AGM were not signed by any of the six school's SGB members. School D provided minutes that were written by hand and not typed. The minutes of School A were written in English and Tshivenda, while the minutes from Schools B, C, D, E and–F were written in Tshivenda.

4.5 DATA TRIANGULATION

The data collected from interviews and document analysis were compared and triangulated to get a clear picture of how the parent members perceived their role in accountable financial management. This has assisted in verifying the responses that were given during the interview against what is written in the school's finance policies, thus ensuring the validity of the study. Data triangulation is presented in Table 4.3 below:

Table 4.3: Data triangulation

Perception of parent members in accountable school financial management	Interviews	Document Analysis
Procurement policy	Three quotations are done before buying. The SGBs consider price and quality. Other SGBs consider the reliability of the supplier. For amounts exceeding R30 000, schools seek approval from the circuit office.	The finance policies of SGBs that participated in the study stated that a minimum of three quotations should be done before buying. FINCOM should consider factors such as price, value, and assurance during the decision-making process. Other schools solely consider price when choosing the best quotation. The service provider is appointed in writing. The Circuit manager should approve any expenditure exceeding R30 000. No payment should be done in advance.
Budgeting process	The budget is prepared by the SGB to be presented to the parents. Parents are given the authority to approve or disapprove the budget in the AGM.	Policies from Schools D and F suggested that the budget must be designed according to the school improvement plan. The FINCOM (led by its chairperson) on behalf of the SGB should draw up a budget. This has been backed by evidence from findings of minutes from school A-F. Parents are given 30 days' notice for the AGM in the school. Minutes from Schools B, D, E, and F show a lack

Perception of parent members in accountable school financial management	Interviews	Document Analysis
		of adherence to the 30 days' notice. According to finance policies and minutes from all the schools, parents who attend the meeting should approve or disapprove of the budget. Upon approval of the budget by parents, the principal, treasurer, and should sign the budget. The approved budget should be submitted to the Provincial Head of Department.
Financial control	Interviews revealed that the SGBs ensured internal financial control through budgeting, embracing SASA, receiving clean audits, no issuing of blank cheques, receipt book, spreadsheet, embracing the procurement process, and using financial statements. Financial control was also implemented externally by using a registered auditor or accountant to audit the school's account.	Finance policies indicated that all monies received by the school should be paid into its bank account. Financial statements should be used to deal with mismanagement of funds. The treasurer should ensure that the FO maintains a proper cashbook manually or electronically. Receipts should be issued for all money received and invoices on all expenses. Payments should only be done upon submission of invoices and should be budgeted for. Financial statements should be sent to the registered auditor by the FO for audit services.

SASA section 37(6), states the school funds can only be used for educational purposes which demonstrates that the SGB has been given authority to use the school funds for the good of the school, but that they need to adhere to their finance policies to ensure accountability. Rangongo, Mohlakwane and Beckman (2016) describe accountability as a way of ensuring that internal processes and policies are lawful and reflect the best interest of the stakeholders in specific governance arrangements.

It was for this reason that the finance policies of all the schools participating in the study were analysed to determine financial accountability, as stipulated by SASA Section 37(6). In addition, the schools' budget, as stipulated in SASA Section 38(1) and evidence from the minutes of the participating schools were analysed to determine if there was an adherence to section 38(1). Døssing, Mokeki and Weideman (2011) indicate that through accountability; liability, transparency, competency, answerability, and assessment will be achieved.

4.6 CONCLUSION

This chapter presented the findings of the perception of parents on their role regarding accountable financial management in no-fee schools. The understanding of roles to ensure accountability in school financial management, accountability and responsibility in financial reporting through meetings, and problems hindering achievement of accountable school financial management were recognised and used as themes for data analysis. The above themes were developed to ensure a systematic demonstration and analysis of collected data from interviews. Data from finance policies and minutes of SGB meetings of the participating schools were presented and analysed. The findings from document analysis were compared to those of interviews so that I could verify if the interview answers were related to what was in the documents for the sake of data triangulation.

The findings suggest that participants understand their roles in accountable school financial management as members of the SGB. Most of the participants had some sort of connection to financial management, either with experience as a member of SGB, their occupation, position in the community, or by being entrepreneurs. The study also revealed that despite the knowledge in accountable financial management parents failed to apply their knowledge or theory practically as members of the SGBs. Chapter five provides a summary of findings, conclusions, and recommendations.

CHAPTER 5

SUMMARY OF FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

5.1 INTRODUCTION

Accountability in financial management, as indicated in the South African Schools Act (SASA) section 21, should be in place in no-fee public ordinary schools. These schools annually receive a large sum of money through National Norms and Standards of School Funding, therefore SGBs need to account for how money was used. The purpose of this study was to explore the perceptions of parents on their role regarding accountable financial management in the School Governing Body being guided by the research question: *How do the parents in the SGB perceive and understand their role in accountable school financial management?*

In this final chapter, a summary of the findings is presented and thereafter conclusions are drawn and recommendations are offered.

5.2 SUMMARY OF FINDINGS

This section presents a summary of the findings of this study in alignment with the sub-questions:

- What contribution does the SGB parent component make towards ensuring financial accountability in schools?
- What are the perceptions of the parents in the SGB concerning accountability and responsibility in financial reporting?
- What challenges does the SGB parent component encounter in pursuit of accountable school financial management?

5.2.1 Finding 1: The understanding of roles to ensure financial accountable in schools

The participants were aware that they are the representatives of the parent body on the SGB. This means that the responsibility of financial management is delegated by the parents to the parent members of the SGB. As such, these members need to be

accountable for every decision taken because they have to explain their actions to the parents they are representing.

Participants seem to have developed a good understanding of their role in financial management either through experience or through education. This was verified in their discussions on the process of transactions, fundraising, drawing a school budget, and ensuring financial efficiency, in line with SASA and the schools' financial policies. Botha (2012) defines financial management as a process of arrangement, directing, organising, monitoring, and regulating financial resources in schools. The understanding of participants supports Botha's definition of financial management. SGB members referred to the controlling of inflow and outflow of money from the schools internally and externally. Internal financial control was achieved through the use of requisition forms, depositing of money, spending per budget, fundraising, maintaining a receipt book, and developing a financial spreadsheet. External financial control was achieved through access to cell phone banking, regular monthly bank statements and maintaining a balance sheet. The above-mentioned measures are supported by SASA section 42 which states the SGB should keep track of the funds received and spent in the school.

One of the principles in place in the SGBs was transparency, which was practised through the presentation of the financial statements in the FINCOM meetings and school AGMs. SGBs were also aware of fruitless expenditure, corruption and fraud and had put measures in place to avoid this. All chairpersons and treasurers believed that the drawing of cheques can only be done after the requisition form has been issued and the elected signatories such as the chairperson, the treasurer or the principal, can sign the cheque, which strengthens accountability in school financial management.

From the above findings, it is clear that the SGB chairpersons and treasurers have a good understanding of the roles that they play which leads to accountable school financial management. This study aligns with the findings from the study conducted by Selesho and Mxuma (2012) that parent governor interviewed knew that understanding their roles leads to efficient use of financial resources.

Contrary to the findings of this study, Rangongo (2011) discovered that the parents from rural schools seem to have insufficient knowledge and understanding of their

roles and responsibilities in the SGBs in which they are serving. According to Rangongo's findings, the reason was that parents in his study only had primary and secondary education. Thenga's (2012) study on managing funds in selected secondary schools of Gauteng Province revealed that SGBs in townships could not make a meaningful contribution in governing their schools because they lacked expertise and proper financial management knowledge. Lack of understanding in financial management in Thenga's study has amounted to poor financial management in those schools.

The reason for the understanding of roles by participants in this study seems to be their experience serving as SGB members. Some chairpersons and treasurers in this study had extensive experience serving as either chairpersons or treasurers of SGBs. This is supported by the findings from a study conducted by Ndou (2012), which revealed that chairpersons who have been elected repeatedly to serve on the SGB, ensured their good service and good governance experience. In this study, it was revealed that some of the SGB members are very educated and also owned businesses, which has a positive effect on their performance in the SGB. The understanding of roles by most of the SGB parent members of this study amounted to awareness of the schools' needs, wise allocation of funds, according to the budget, thrifty expenditure and proven accountability.

5.2.2 Finding 2: Accountability and responsibility in financial reporting through meetings

As previously presented, SGB parent members believe that they are representing the parent body. In addition, they believe in the principles of transparency, accountability and responsibility which is played out in financial reporting. Financial reporting is achieved through regular SGB meetings, meeting of the, FINCOM, and meetings with the SGB and the parent body either at the AGM or quarterly meetings.

FINCOM in most of the schools held monthly meetings to report on the current financial status of schools. This differed from the findings of Baloyi's (2015) study on the financial management of section 21 schools in the Mopani District Limpopo province. Baloyi's study revealed that no monthly meetings were held where the treasurer could report the financial spending of FINCOM to the SGB. Dladla's (2013) study on the

principal's perceptions and experience of SGB in rural areas, also discovered that the SGB only had one meeting with the principal in a year.

As representatives of the parent body, the SGBs need report back to parents. This is done at the beginning of the year at the schools' Annual General Meeting (AGM), where the budget is presented to the parents by the SGB treasurer for approval/disapproval. Parents would then approve or disapprove and give recommendations on where to make alterations to the budget, which prioritised the teaching and learning process more than any other aspects.

Notice of the AGM, according to policy needs to be given 30 days prior to the meeting and the budget needs to circulate 15 days prior to the meeting as well. Not all schools adhered to this stipulation. School C sent out the notice of meeting according to the determined time frame; however, schools B, D, E, and F did not manage the 30-day time frame. It is usually the presentation of the budget is the responsibility of the treasurer; however, in Schools B, D, and F the presentation of the budget was done by the teachers. This could indicate that the SGB members in this study are fully aware of their roles but they lack the skills in presenting and discussing the budget. This is then partial adherence to the prescripts in the budgeting process.

Quarterly meetings were held between the SGB and parents to discuss the financial standing of schools and other issues, which aligns with SASA section 18(2), that the SGBs should meet at least once every school term. The Limpopo Province Department of Education's (LPDE) SGB code of conduct also states that the SGB should meet at least once quarterly.

5.2.3 Finding 3: Challenges hindering achievement of accountable school financial management

Amongst all the positive, parent members identified challenges that hindering the SGBs in achieving accountability in school financial management. The challenges included delays in approval of expenditures above R30 000 by the circuit office, payment from the National Norms and Standards for School Funding and payment of the service providers/suppliers to the school.

A further challenge is knowledge and skill deficiency amongst some SGB members with regards to finances and financial management and as such, were restricted in

making informed decisions. For example, one school principal issued cheques without endorsement of the SGB chairperson and as such was not following required financial processes and procedures. Findings of these study are supported by findings of the studies conducted by the following researchers (Bagarette, 2012; Bayat, Louw, and Rena, 2014; Mestry, 2013; Mestry and Govindasamy, 2013; Phago and Semanya, 2013; Rangongo, 2011; and Xaba and Ngubane, 2010) who found that the SGB parent component lack the necessary knowledge and skills to execute their roles effectively.

Another challenge experienced by the parent members of the SGB, was ineffective communication. This could be a language issue as some members of the SGB do not clearly understand English properly, particularly as the policies and official documents are usually published in English; however, the language barrier did not apply to all the participants and their meetings, as in many cases, Tshivenda was the language used. The findings of this study are supported by the findings by Sithembele (2016) who also discovered all his participants in the urban area of Cape Town were able to speak, read and write IsiXhosa but only 20% of the participants could speak, read and write English.

5.3 CONCLUSIONS

To answer the research question: *How do the parents in the SGB perceive and understand their role in accountable school financial management?* I draw the following conclusions.

I assumed that some of the SGB members from the Vuwani area of the Vhembe district, Limpopo province were unaware of their roles in the SGB. The findings from this study have refuted that assertion because the SGB chairpersons and treasurers have a clear understanding of what is expected of them to achieve accountable school financial management and the roles that they need to play in the SGB, roles which are referred to in the South African Schools Act.

As the chairpersons and treasurers believed they are representing other parents, they acknowledge that there needs to be transparency in everything they do in ensuring financial management and control. Financial control strategies include regular financial statements, and the use of an external auditor, which is within the ambit of the Schools Act section 42 and 43. The SGBs in the participating schools ensure

efficient allocation and use of financial resources and engage in fundraising to make up any deficit in funds needed for the effective running of the schools.

Therefore, I conclude that the participants in this study were aware of the prescribed roles of the chairperson and treasurer, even though the study was conducted in rural areas. It seems that there is value in ensuring that parents with previous experience as members are elected onto the SGB. For example, Chairperson CA had 15 years serving SGBs of different schools, Treasurer DB had 12 years serving in the SGB and Chairperson AA was a retired principal who took out early retirement. The experience that these participants brought to the various SGBs supported the process of school financial management.

This seems to be different from many studies reviewed. For example, Ntsele (2014), conducted her study in Johannesburg which is an urban area, and discovered that there was a lack of accountability and transparency amongst the SGBs. Diamond (2015) conducted a study in the Metro South Education District which is located in an urban area and discovered that parents had little proficiency in school financial management. Understanding of the roles by the SGB is not only influenced by location or the level of education but may be ascribed to many factors.

I also assumed that the SGBs in the Vuwani area were unaware of ways to achievement of accountability through financial reporting. I based this assumption on the previous assumption drawn from literature by (*cf.* Mestry, 2013, 2018; Mestry & Govindasamy, 2013; Mncube & Xaba, 2011; Rangongo, 2011). However, the findings of this study revealed that responsibility and accountability in financial reporting were achieved through holding meetings within the SGB, in FINCOM, and between parents and the SGB where meetings were held monthly, quarterly, and annually which fell within the scope of the Schools Act and Limpopo Province Department of Education's SGB code of conduct. These findings are similar to the findings by Thenga (2012) who also discovered that the SGBs in his study held four meetings annually while the FINCOM meeting was held every month. The findings of this study have proved that SGBs from Schools A-F are fully aware of financial reporting and transparency through keeping records, maintaining control on the finances through scrutiny of monthly bank statements and maintaining a financial balance sheet in addition to holding of meetings.

In many rural areas, there is a low level of literacy in the community and it could be a challenge with some members of the SGB, in addition, to a lack of financial understanding. In this study, as indicated in Table 4.1, most participants had a basic education where else others are highly educated professionals. The literacy level refers to an understanding of English as most of the documents used by the SGB are written in English and the meetings are conducted in English, which could also have an effect on the parent body who in rural areas, are perhaps not fully competent in English as their language is Tshivenda.

5.4 SIGNIFICANCE OF THE STUDY

The findings of this study helped by sharing knowledge on how the SGB parent component in rural areas perceives their role in accountable financial management. The SGB parent component from Vuwani schools shared their perceptions of how they regarded their role in financial accountability in the schools. Additionally, the study offers greater clarity of what knowledge gap exists such as the language barrier within SGB parent members regarding school financial management. Identified gaps could be useful when the Departmental officials in designing training manuals to best address the gap. However, even though the findings cannot be generalised, this study offers some idea of what meaning the parent component of rural schools' SGB understanding of financial management.

5.5 RECOMMENDATIONS

After having considered the conclusions to this study, the following recommendations on ensuring accountable financial management in schools by the SGB, are offered:

- This study has discovered that some members in the SGB lacked financial literacy, there are those on the Executive Committee of the SGB who are financially literate and know and understand their roles. This was also discovered by the following (Mncube & Xaba, 2011; Mestry, 2013 & Rangongo, 2011) researchers in their studies. Therefore, I recommend that during lobbying for elections by aspiring parents, the principals should highlight to parents the importance of electing young vibrant people who can translate financial statements. members with financial literacy. This is especially important as from 2021 to 2023, SGBs are faced with a new way of making payments. Cheques

can no longer be used; instead, banks require the use of an electronic application where the treasurer has to make the payments via cell banking. In addition, the financial literacy of chairpersons and treasurers and are vital for full understanding of financial processes as well as financial statements.

- The Limpopo Provincial Department of Education (LPDE) should have a plan to regularly monitor the school finance policies to ensure that they are valid and that schools are adhering to the finance policies. This should be done irrespective of the knowledge and skills acquired from the training of the SGBs after the inauguration of their term. A programme for regularly checking the finance policies versus the minutes of budgeting meetings should be designed by the Deputy Manager of governance in the circuits. During the monitoring, Departmental officials should advise the schools on how to best apply what is in their policies.
- Language seems to be a challenge to the rural SGBs regardless of their knowledge of their roles. I suggest that every meeting, which is conducted by the LPDE, should be convened in the vernacular to ensure a high level of understanding of the proceedings amongst the members of the SGB. The Schools Act must also be translated into South African indigenous languages as the use of English is exclusive to those who may understand it. The translation of SASA would improve the level of interpretation by the parent members in the SGBs.
- All members need to undergo intensive training by the Department upon inauguration as members of the SGB. Training can also be done regularly where the SGB members are reminded on how to achieve accountable school financial management.

5.6 RECOMMENDATIONS FOR FURTHER RESEARCH

The challenge that seems apparent, judging from the findings of this study, parents know their roles in the SGB; however, their problem is on the application of their knowledge in school financial management. Therefore, I recommend that future research on the following:

- The effectiveness of the SGB training programmes in rural no-fee public schools.
- The budgeting process in the context of urban schools.
- Challenges facing principals as ex officio members of the SGBs in the context of rural schools.

5.7 A REFLECTION ON LESSONS LEARNED

I started with my Master's programme in 2019, and this was before the world had to face a pandemic. With the outbreak of the Covid-19 pandemic in 2020, I was forced to readjust the methodology section to adapt to the situation. This was done to ensure that the research methodology fell within the Disaster Management Act 57 of 2002. When meeting with the parent members, I had to strictly adhere to Covid-19 protocols to ensure our safety. I learned that when conducting a study as a researcher, I needed to be flexible and adapt to any change so as not to jeopardise the study.

Secondly, as a novice researcher, I embarked on a qualitative study for the first time. Therefore, I involved myself in this study by reading a lot of books, articles, and journals to be able to succeed. I also depended on my supervisor for guidance therefore. I found that, during the course of the study, many sections needed to be redone to reach the standard required. I came to the realisation that developing a study or research from the beginning, is a continuous process that needed resilience from my side as a student.

Lastly, I changed supervisors at least twice before I was assigned my current supervisor, Dr Rakgadi Phatlane. Due to this change, the topic kept being reinvented and consequently my focus was narrowed down to being very specific. Novice as I was, I felt very frustrated, but little did I know that the situation was advantageous to my study because each supervisor brought their expertise. From this situation, I learned to always stay positive, realising that there is always light at the end of the tunnel and that the journey I had embarked on, was one that developed me as a researcher and a lifelong learner.

LIST OF REFERENCES

- Abu-Faraj, Z.O. 2020. *Covid-19 Pandemic: Lessons to Learn from China*. Lebanon: American University of Science and Technology.
- Adebunmi, A. 2017. Financial management decision-making process in public primary schools. Unpublished thesis. University of Pretoria.
- Babbie, E. & Mouton, J. 2011. *The practice of social research*. Cape Town: Oxford University Press.
- Babbie, E. & Mouton, J. 2015. *The Practice of Social Research*. Cape Town: Oxford University Press.
- Bagarette, N. 2011. Power relations in school governing bodies: Implications for effective school governance. *Journal of Social Sciences*, 29(3):223-236.
- Bagarette, N. 2012. Partnerships between SGBs and Principals in Public Schools: Reasons for the Failure of the Partnerships, *International Journal of Educational Sciences*, 4(2): 97-106.
- Baghdady, A. & Zaki, O. 2019. Secondary Education Governance in Sub-Saharan Africa. Cape Town: Mastercard foundation.
- Baloyi, F.T. 2015. The financial management of section 21 schools in the Mopani District, Limpopo province. Unpublished thesis. University of South Africa.
- Bajracharya, S. 2018. "Gatekeeping Theory," in *Businessstopia*, Viewed 18 June 2021 from, <https://www.businessstopia.net/mass-communication/gatekeeping-theory>.
- Battersby, J. 2020. South Africa's lockdown regulations and the reinforcement of anti-informality bias. *Agriculture and Human Values*, viewed 15 January 2021, <https://doi.org/10.1007/S10460-020-10078-W>.
- Bayat, A., Louw, W. & Rena, R. 2014. Investigating the Confluence of Factors Impacting on Underperformance at Selected Secondary Schools in the Western Cape, South Africa. *International Journal of Educational Science*. 10 (7), 41-55.
- Bless, C.G., Higson-Smith, C.N. & Kagee, A. 2006. *Fundamentals of Social Research Methods*. An African Perspective (4th ed). Cape Town: Juta and Co.

- Bodalina, K.N. 2012. *The perceptions and experiences of teachers of the management of physical resources in public schools*. Johannesburg: University of Johannesburg.
- Botha, R.J (ed.) 2012. *Financial management and leadership in schools*. Cape Town: Pearson.
- Bryman, A. 2012. *Social research methods*. New York: Oxford University Press.
- Bush, T. 2004. Final report of a research paper (unpublished). Johannesburg: Matthew Goniwe School of Leadership and Governance.
- Caldwell, B.J. 2005. *School-based Management*. Educational Policy Services. Paris: UNESCO.
- Carrington, DeBuse, J. & Lee, H. 2008. *The Theory of Governance and Accountability*. Retrieved on December 17, 2013, from <http://blogs.law.uiowa.edu/ebook>.
- Casadesus-Masanell, R. & Zhu, F. 2013. Business model innovation and competitive imitation: The case of sponsor-based business models. *Strategic Management Journal*, 34(4):464-482.
- Coetzee, J.C. 2018. Exploring the nature and effectiveness of communication between the school governing body and secondary school teachers in the Sedibeng district. North-West University.
- Coghlan, M. & Desurmont, A. (2007) *School Autonomy in Europe: policies and measures*. Brussels: Eurydice, viewed 12 March 2020 from: http://eacea.ec.europa.eu/ressources/eurydice/pdf/0_integral/090EN.pdf
- Cohen, L., Manion, L. & Morrison., k. 2018. *Research methods in education* (8th ed.). New York: Routledge.
- Connolly, M., Farrell, C. & James, C. 2017. An analysis of the stakeholder model of public boards and the case of school governing bodies in England and Wales, *Educational Management Administration & Leadership*, 45(1):5–19.
- Corruption Watch. 2014. Teachers. Corruption in schools, Viewed 15 November 2019 from,

<http://www.corruptionwatch.org.za/wpcontent/uploads/migrated/CorruptionWatchschoolsreport>.

- Creswell, J.W & Creswell, J.D. 2018. *Research Design: Qualitative, Quantitative, and Mixed Method approaches 5th ed.* London: Sage.
- Creswell, J.W., Ebersöhn, L., Eloff, I, Ferreira, R., Ivankova, N.V., Jansen, J.D., Nieuwenhuis, J., Pietersen, J., & Plano Clark, V.L. 2016. *First steps in research 2nd ed.* Pretoria: Van Schaik Publishers.
- De Bruin, L. 2014. Budget control and monitoring challenges for school governing bodies. Vanderbijlpark: University of North West.
- Department of Basic Education (DBE). 2018. *Guidelines relating to elections of school governing bodies of public schools.* Pretoria: Government Printers.
- Department of Education (DoE). 2005. *National guidelines for school governing body elections.* Pretoria: Government Printers.
- De Vos, A.S., Strydom, H., Fouche, C.B. & Delport, C.S.L. 2011. *Research at grassroots. For the social sciences and human service professions.* Pretoria: Van Schaik.
- Diamond, L. 2015. The Role of Parent Members of School Governing Bodies in School Financial Management. Unpublished thesis. University of Cape Town.
- Ditebe, K.G. 2015. The role of the School Governing Bodies in managing finance in no-fee schools in the Maraba Circuit of Limpopo Province. Unpublished thesis. Pretoria: University of South Africa.
- Dladla, J.M.J. 2013. The public accountability system of secondary schools in the Johannesburg district. Pretoria: University of South Africa.
- Doody, O. & Noonan, M. 2013. Preparing and conducting interviews to collect data. *Nurse Researcher*, 20(5):28-32.
- Doussy, E. & Doussy, F. 2012. Contextualising financial accounting in public school governance in South Africa. Paper delivered at the 4th International Congress of Accounting and Finance, Corfu, Greece.

- Doussy, F, & Doussy E. 2014. Financial statements and the discharging of financial accountability of ordinary public schools in South Africa. *Journal of Governance and regulation*, 3(4):27-34.
- Døssing, H., Mokeki L. & Weideman M. 2011. *Mapping transparency, accountability, and integrity in primary education in South Africa*. Berlin: Transparency International.
- Dyanti, J.B. 2014. An assessment of the training provided to School Governing Bodies by the department of education in Fort Beaufort District. University of Fort Hare: East London.
- Farrell C.M. & Jones, J. 2000. Evaluating stakeholder participation in public services- parents and schools. *Policy and politics* (forthcoming).
- Ford, M.R., & Ihrke, D.M. 2015. Do school board governance best practices improve district performance? Testing the key work of school boards in Wisconsin. *International Journal of Public Administration*, 39(3):87-94.
- Gann, N. 2016. Improving school governance: How better governors make better schools 2nd edition. New York: Routledge.
- Glenn, A. B. 2009. Document Analysis as a Qualitative Research Method. *Qualitative Research Journal*, 9(2):27-40.
- Grissom, J.A. 2014. Is discord detrimental? Using institutional variation to identify the impact of public governing board conflict on outcomes. *Journal of Public Administration Research and Theory*, 24:289–315.
- Halliday, M.A.K. 2004. An Introduction to Functional Grammar 3rd ed. New York: Oxford University Press Inc.
- Harris, A. & Jones, M. 2010. Professional learning communities and system improvement. *Improving Schools* 13(2):172–181.
- James, C. 2014. Trends in the Governance and Governing of Schools in England: *Local Government Studies*, 40 (6):893-909.
- James, C.R., Brammer, S., Connolly, M., Fertig, M., James, J., & Jones, J. 2010. The 'Hidden Givers': A Study of School Governing Bodies in England. Reading: CfBT.

- James C.R., Brammer S., Connolly M., Fertig, M., James J. & Jones J. 2011. School governing bodies in England under pressure: the effects of socio-economic context and school performance. *Educational Management, Administration & Leadership* 39(4):414–433.
- Johnson, B. & Christensen, L. 2011. *Educational research: quantitative, qualitative and mixed approaches*. Thousand Oaks, CA: Sage.
- Kvale, S., & Brinkmann, S. 2009. *Interviews: Learning the craft of qualitative research interviewing* (2nd ed). Thousand Oaks, CA: Sage.
- Kvale, S., & Brickman, S. 2015. *Interviewing in qualitative research*. Thousand Oaks, CA: Sage.
- Leedy, P.D. & Ormrod, J.E. 2016. *Practical research planning and design, 11th edition*. Buckingham: Open University.
- Liamputtong, P. 2013. *Qualitative research methods 4th edition*. South Melbourne, Australia: Oxford University Press.
- Limpopo Province Department of Education (LPDE). 2011. *Limpopo Financial Management Prescripts*. Polokwane.
- Limpopo Province Department of Education (LPDE). 2020. Code of conduct of School Governing Body Members in public schools in the Limpopo province. Pretoria: Government Printer.
- Maguire, M. & Delahunt, B. 2017. Doing a Thematic Analysis: A Practical, Step-by-Step Guide for Learning and Teaching Scholars: *All Ireland Journal for Teaching and Learning in Higher Education*, 8(3):3351-3359.
- Mahlangu, R. 2008. The effective functioning of a school governing body: A case study in selected schools. Pretoria: Unisa.
- Makrweide, F. 2012. Investigating the gaps in the application of financial management systems by schools receiving section 21 funding: Case study for Mthata Education District Eastern Cape. MPA dissertation, University of Stellenbosch, Cape Town.

- Maluleka, J.S. 2008. The capacity of school governing bodies in rural schools in the Moretele district of the Nkangala region. Doctoral dissertation, University of South Africa, Pretoria.
- Mbatsane, P. 2006. The financial accountability of school governing bodies. Pretoria: University of Pretoria.
- McDonald, S.M. 2011. Perception: A concept analysis. Tyler: The University of Texas at Tyler.
- McMillan, J.H. 2012. *Educational research: Fundamentals for the consumers*. 6th edition. New York: Palgrave McMillan.
- McMillan, J.H. & Schumacher, S. 2010. *Research in education: evidence-based inquiry*. Boston: Pearson.
- McMillan, J.H & Schumacher, S. 2014. *Research in Education 7th*. Harlow: Pearson.
- McCrone, T., Southcott, C. & George, N. 2011. Governance Models in Schools. Slough: NFER.
- Merki, K.M. 2011. Special issue: accountability systems and their effects on school processes and student learning. *Studies in Educational Evaluation*, 37(4), 177-179.
- Mestry, R. 2004. Financial accountability: the principal or the school governing body? *South African Journal of Education*, 24(2):126–132.
- Mestry, R. 2013. A critical analysis of legislation on the financial management of public schools: *A South African Perspective*, 46(1):162-177.
- Mestry, R. 2014. A critical analysis of the National Norms and Standards for School Funding policy: Implications for social justice and equity in South Africa. *Educational Management Administration & Leadership*, 17(1): 1-17.
- Mestry, R. 2018. *The role of governing bodies in the management of financial resources in South African no-fee public schools*, *Educational Management Administration & Leadership*, 46(3): 385–400.

- Mestry, R. & Govindasamy, V. 2013. Collaboration for the effective and efficient management of school financial resources. *Africa Education Review*, 10(3): 431-452.
- Mestry, R. & Hlongwane, S. 2009. Perspectives on the training of school governing bodies: towards an effective and efficient financial management system. *Africa Education Review*, 6(2): 324-342.
- Mestry, R. & Naidoo, G. 2009. Budget monitoring and control in South African township schools: Democratic governance at risk. *Educational Management, Administration & Leadership*, 37(1):107–125.
- Mfeka, N.F. 2012. The birth and growth of good school governance practice: evidence from selected primary schools in Pinetown district. Durban: University of KwaZulu Natal.
- Mncube, V. 2009. The perceptions of parents of their role in the democratic governance of schools in South Africa: Are they onboard? *South African Journal of Education*, 29(1): 83-103.
- Mohapi S.J & Netshitangani, T. 2018. Views of parent governors' roles and responsibilities of rural schools in South Africa: *Cogent Social Sciences*, 4(2): 1-14.
- Namukasa, I & Buye, R. 2016. Decentralization and education in Uganda: *Comparative and International Education*, 36(1): 93-116.
- Ndou, N. 2012. *Challenges facing school governing bodies in the implementation of finance policies in the Vhembe district*. MEd dissertation, University of South Africa, Pretoria.
- Neuman, W. L. 2011. *Social Research Methods. Qualitative and Quantitative Approaches*. (7th ed.). New York: Allyn and Bacon.
- Nieuwenhuis, J. 2007. Introducing qualitative research. In Creswell, J.W., Ebersohn, L., Eloff, I., Ferreira, R., Ivankova, N.V., Jansen, J.D., Nieuwenhuis, J., Pietersen, V.L., Plano Clark, V.L. & van der Westhuizen. *First Steps in research*. : Pretoria: Van Schaik.

- Nieuwenhuis, J. 2016. Analysing qualitative data. In Maree, K. (13th ed.). First steps in research. Pretoria: Van Schaik.
- Nonyane, D.L. 2016. *The impact of the role of school governing bodies: A case study undertaken in the Gert Sibade District of Mpumalanga at Badplaas and Mashishila circuit schools*. Pretoria: University of South Africa.
- Ntsele, C.N. 2014. Accountability and Transparency in managing school finances at primary schools in Johannesburg South. Pretoria: University of South Africa.
- Organisation for Economic Co-operation and Development (OECD). 2010. *Education at a Glance*. Paris: OECD Publishing.
- Organisation for Economic Co-operation and Development (OECD). 2015. Policies and practices for successful schools. Paris: OECD Publishing.
- Pather, M.R. 2015. The perceptions of role players in Gauteng public schools regarding distributed governance. Johannesburg: University of Johannesburg.
- Patton, M. Q. & Cochran, M. 2002. *A Guide to Using Qualitative Research Methodology*. Paris: Medicines Sans Frontiers.
- Perry, L. & William, E. 2007. Accountability, responsibility and school leadership. *Journal of Educational Enquiry*, 7(1): 32-43.
- Petterson, G.G. & Lewis, M., 2009, Governance in Education: Raising Performance. World Bank Development Network Working Paper viewed 17 May 2019, from <https://ssrn.com/abstract=1992404> or <http://dx.doi.org/10.2139/ssrn.1992404>.
- Phago, K. & Semanya, I.M. 2013. The Architectural Fulcrum for the School Governing Bodies: A financial functional analysis in Limpopo Province. *Commonwealth Youth and Development*, 11(2): 73-87.
- Pomuti, H. & Weber, E. 2012. Decentralization and School Management in Namibia: The Ideologies of Education Bureaucrats in Implementing Government Policies. *International Scholarly Research Network (ISRN) Education. Volume 2012, Article ID 731072*.
- Qiong, O.U. 2017. A Brief Introduction to Perception. *Studies in Literature and Language*, 15(4): 18-28.

- Rangongo, P.N. 2011. The functionality of school governing bodies with regard to the management of finances in public ordinary schools. Pretoria: University of Pretoria.
- Rangongo, P.N., Mohlakwana, N. & Beckmann, J. 2016. Causes of financial mismanagement in South African public schools: The views of role players. *South African Journal of Education*, 36(3): 1-10.
- Ranson, S. 2016. Contesting the reform of school governance in England: Contrasting modes of governance and accountability. *Journal of curriculum and teacher training*, 20(3): 53-85.
- Ranson, S. & Crouch, C. 2009. *Towards a New Governance of Schools in the Remaking of Civil Society*. Reading: CfBT Education Trust.
- Rena, R. 2014. The Role of School Governing Bodies in Underperforming Schools of Western Cape: A Field-Based Study. *Mediterranean Journal of Social Sciences*, 27(5):353-363.
- Renz, P.S. 2007. *Project Governance: Implementing Corporate Governance and Business Ethics in Non-profit Organizations*. Springer Science & Business Media.
- Republic of South Africa (RSA).1996. Constitution of Republic of South Africa (Act 108 of 1996). Pretoria: Government Printers.
- Republic of South Africa (RSA). 2002. Disaster Management Act, Act 57 of 2002. Pretoria: Government Printer.
- Republic of South Africa (RSA). 1999. Public finance Management Act 1 of 1999. Pretoria: Government printer.
- Republic of South Africa (RSA). 1996. South African Schools Act, Act 84 of 1996. Pretoria: Government Printer.
- Rule, P. & John, V. 2011. *Your guide to case study research* (1st ed.). Pretoria: Van Schaik.
- Selesho, J.M, & Mxuma, J.R. 2012. Is it a Myth that SGBS Can Manage Finance? *A Diagnosis Approach*, 14(6): 493-500.

- Serfontein, E. & De Waal, E. 2015. The corruption bogey in South Africa: Is public education safe? *South African Journal of Education*, 35(1):1-12.
- Serero, P.J. 2016. The effectiveness of school governing bodies regarding their overall school governance mandate in the Free State Province. Vanderbijlpark: North-West University.
- Sithembele, L.D. 2016. Examining parental involvement in governance at primary schools: A case study of three township primary schools in the Western Cape. Cape Town: University of Western Cape.
- Swartz, L. 2009. *Financial Management of Schools*. Houston: Rice University.
- Taylor Report. 1977. A New Partnership for our Schools, Viewed 06 January 2020 from <http://www.educationengland.org.uk/documents/taylor/taylor1977.html>.
- Thekiso, M.M. 2013. *The role of the school governing bodies in creating an educative climate in schools: A case study of a school in Soweto South Africa*. Pretoria: University of South Africa.
- Thenga, C.M. 2012. *Managing school funds in selected secondary schools in Gauteng Province*. Pretoria: University of South Africa.
- Urbanovič, J. & Patapas, A. 2012. Decentralisation Reforms of Education Management. *Theoretical and Practical Issues/ Public Policy and Administration*, 11 (4):659–671.
- Uwizeyimana, D. E. & Moabelo, K. F. 2013. Do Public Schools Adhere to The Department of Education (Doe) Prescripts? A Case of Mamabolo Circuit in Limpopo. *Journal of US-China Public Administration*, 10 (1):111–120.
- Walliman, N. 2009. *Your research project*. Los Angeles, CA: Sage.
- Wang, Y. 2013. *Education Policy Reform Trends in G20 Members*. Dordrecht: Springer.
- Wellington, J. 2015. *Educational Research* (2nd ed.) London: Bloomsbury Academic.
- Wilkins, A. 2016. *Modernising school governance: Corporate planning and expert handling in state education*. New York: Routledge.

- Wylie, C. & King, J. 2004. *How do effective schools manage their finances?* Wellington: New Zealand Council for Educational Research.
- Vance, A, Lowry P.B, & Eggett, D. 2015. "Increasing accountability through user-interface design artefacts: *A new approach to addressing the problem of access-policy violations MIS Quarterly*, 39(2):345-366.
- Van Wyk, H.A. 2004. Perspectives of Effective Financial Management in the Public Sector: *Journal of Public Administration*, 39(1):11-50.
- Xaba, M. 2011. The possible cause of school governance challenges in South Africa: *South Africa Journal of Education*, 31: 201-211.
- Xaba, M. & Ngubane, D. 2010. Financial accountability at schools: challenges and implications, *Journal of Education*, 50(3):140-160.
- Xaba, M.I. & Nhlapo, V.A. 2014. Principals' views on challenges of their school governance roles, *Africa Education Review*, 11(3):424-444.
- Yin, R.K. 1994. *Case Study Research Design and Methods: Applied Social Research and Methods Series*. (2nd edn). Thousand Oaks, CA: Sage.
- Yin, R.K. 2009. *Case study Research Design and Methods, 4th edition*. Thousand Oaks, CA: SAGE, Viewed 10 July 2020 from, https://books.google.co.za/books?id=FzawlAdilHkC&printsec=frontcover&source=gbs_ViewAPI&redir_esc=y#v=onepage&q&f=false.
- Yin, R.K. 2015. *Qualitative Research from Start to Finish, Second Edition*, Guilford Publications. Pro Quest Ebook Central, <http://ebookcentral.proquest.com/lib/pretoria-ebooks/detail.action?docID=2008479>. Created from Pretoria-ebooks on 2020-07-27 08:28:32.

APPENDICES

Annexure A: Request to Conduct Study from The Provincial Department



Faculty of Education
Fakulteit Opvoedkunde
Lefapha la Thuto

P.O Box 1930

Lwamondo

0985

19 May 2020

District Director

Vhembe East District

P/Bag x2250

Thohoyandou

0950

Dear sir/madam

APPLICATION FOR PERMISSION TO CONDUCT RESEARCH IN SEVEN SCHOOLS AT VHEMBE EAST DISTRICT.

This letter serves as a request for permission to conduct my study at your schools. My name is Mokwebo Azwidowi Aubrey, a Masters student with student number 19307056 at the University of Pretoria. The title of my proposed study is: **“The perceptions of parents on their role regarding accountable financial management in the School Governing Body”**.

If permission is granted, I anticipate to collect data at the following schools:

1. Edison Nesengani Secondary School
2. Tshipakoni Secondary School
3. Mugoidwa Secondary School
4. John Mutheiwana Secondary School
5. Tshimbupfe Secondary School

6. Tshino Primary School, and
7. Mpheni Primary School.

The SGB chairperson and treasurer of the Finance committee from the above-mentioned schools will be requested to participate in my study.

The purpose of my study is to explore perceptions of parents on their role regarding financial accountability in the School Governing Body within which they are members.

I intend to interview my participants using **One-on-one interviews and then later peruse the financial documents of the schools through document analysis**. This study aims to determine how the members of SGB understand their role regarding accountable school financial management.

The information obtained will be treated with confidentiality and will only be used for this study. I hope that the findings of this study will make a credible contribution towards ensuring financial accountability in schools. Should I be granted access to the schools and complete my studies, I will supply the district with a copy of my thesis so that it can serve as a source of information should it be needed.

Should you need further information about the request, please contact the student Mr. Aubrey Mokwebo at 065 951 4599 or dowiaubrey@gmail.com or my supervisor at Rakgadi.phatlane@up.ac.za.

I look forward to receiving a positive response.

Yours faithfully

.....
Researcher: Mokwebo A.A

.....
Supervisor: Dr Phatlane R

Annexure B: Permission Letter from the Department of Education



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

**DEPARTMENT OF
EDUCATION**

CONFIDENTIAL

Ref: 2/2/2 Enq: Mabogo MG Tel No: 015 290 9365 E-mail: MabogoMG@edu.limpopo.gov.za

Mokwebo AA
P O Box 1930
Lwamodo
0952

RE: REQUEST FOR PERMISSION TO CONDUCT RESEARCH

1. The above bears reference.
2. The Department wishes to inform you that your request to conduct research has been approved. Topic of the research proposal: **“THE PERCEPTION OF PARENTS ON THEIR ROLE REGARDING ACCOUNTABLE FINANCIAL MANAGEMENT IN THE SCHOOL GOVERNING BODY”**
3. The following conditions should be considered:
 - 3.1 The research should not have any financial implications for Limpopo Department of Education.
 - 3.2 Arrangements should be made with the Circuit Office and the School concerned.
 - 3.3 The conduct of research should not in anyhow disrupt the academic programs at the schools.
 - 3.4 The research should not be conducted during the time of Examinations especially the fourth term.
 - 3.5 During the study, applicable research ethics should be adhered to; in particular the principle of voluntary participation (the people involved should be respected).
 - 3.6 Upon completion of research study, the researcher shall share the final product of the research with the Department.

REQUEST FOR PERMISSION TO CONDUCT RESEARCH: MOKWEBO AA

Cnr. 113 Biccard & 24 Excelsior Street, POLOKWANE, 0700, Private Bag X9489, POLOKWANE, 0700
Tel: 015 290 7600, Fax: 015 297 6920/4220/4494

The heartland of southern Africa - development is about people!

- 4 Furthermore, you are expected to produce this letter at Schools/ Offices where you intend conducting your research as an evidence that you are permitted to conduct the research.
- 5 The department appreciates the contribution that you wish to make and wishes you success in your investigation.

Best wishes.



Mrs Dederen KO
Acting Head of Department

15/06/2020
Date

Annexure C: Letter to Request Permission from Principals to conduct in the respective Schools



P.O BOX 1930

Lwamondo

0985

19 May 2020

The Principal

Edison Nesengani Secondary School

P.O Box 151

Vuwani

0952

Dear sir/madam

Request to conduct a study at your school.

I Mokwebo 1A.A, a Master student at the University of Pretoria hereby request permission to conduct my study at your school. The topic of my study is **“The perceptions of parents on their role regarding accountable financial management in the School Governing Body”**.

I have selected your school to participate in this study through one-on-one interviews and document analysis. I intend to have the SGB chairperson and treasurer of the finance committee at your school as the participants of my study. One-on-one interviews with the SGB Chairperson and Treasurer of the finance committee will be audio recorded. The recordings will be done with consent from the Chairperson and Treasurer. In the course of the study, I would also like to go through a copy of the

school finance policy. The information that I generate during the course of the study will be exclusively used for the study.

Before I start the process of collecting data, I will come to the school and explain how the process will unfold. I will explain how the interview will be conducted. The dates of interviews and the collection of finance policy will be communicated in advance.

Your anticipated positive response in this regard is highly appreciated.

Thanking you in advance.

Yours sincerely

Mokwebo A.A

0643296498/0659514599

dowiaubrey@gmail.com

Annexure D: Letter to Request Permission from Interviewees



Faculty of Education

Fakulteit Opvoedkunde
Lefapha la Thuto

P.O Box 1930

Lwamondo

0985

19 May 2020

The Chairperson of the School Governing Body

Edison Nesengani Secondary School

P.O Box 151

Vuwani

0952

Dear Sir/Madam

REQUEST FOR PERMISSION TO CONDUCT RESEARCH FROM SGB CHAIRPERSON AND FINANCE COMMITTEE TREASURER.

My name is Mokwebo A.A, a Masters student at the University of Pretoria. This letter serves as a request for permission to conduct my study at your school. The topic of my study is **“The perceptions of parents on their role regarding accountable financial management in the School Governing Body”**.

I have selected you to participate in this study by utilising one-on-one interviews and document analysis. The one-on-one interviews will be audio recorded with the consent of the participants (chairperson and treasurer). A separate informed consent letter will be addressed to each of the participants. The date and time of the interview will be

communicated in advance. The interviews will be conducted on the school premises with the sampled participants and will not last longer than an hour for each of the two participants

The data that you provide will be used anonymously, for further research purposes as the data sets are intellectual property of the University of Pretoria. Further research may include secondary data analysis and utilising the data for teaching purposes.

Your anticipated positive response in this regard is highly appreciated.

Yours sincerely

Mokwebo A.A

0643296498/0659514599

dowiaubrey@gmail.com

Annexure E: Consent Letter



INFORMED CONSENT LETTER

I**Chairperson** of the School Governing Body/ **Treasurer** of the finance committee (Full name of participant) confirm that I was informed about the nature, purpose, and procedures of this research, titled: **“The perceptions of parents on their role regarding accountable financial management in the School Governing Body”**.

I understand that my participation is dependent on permission granted by the Limpopo Department of Education to conduct this research study.

I confirm that I understand the aim, purpose, and methods of data collection of this study and that I am at liberty to withdraw my participation at any stage of the research project as explained to me by the student researcher.

Signature of Participant: ----- Date-----

Signature of Witness: -----Date: -----

Thanking you in advance

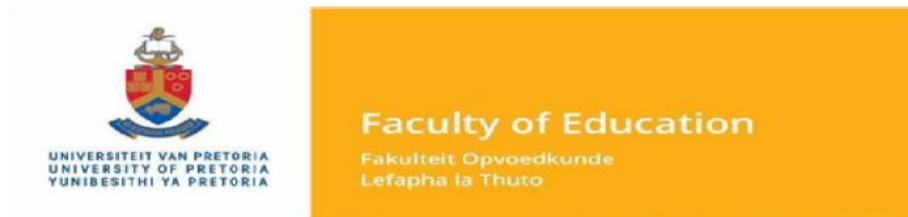
Yours sincerely

Mr Mokwebo A.A

0643296498/0659514599

dowiaubrey@gmail.com

Annexure F: Semi-Structured Interview Questions



SEMI-STRUCTURED ONE-ON-ONE INTERVIEWS:

PARENT'S (*Chairperson and Treasurer*) VIEW ON THEIR ROLE REGARDING FINANCIAL ACCOUNTABILITY IN THE SGB

1. In your opinion, how would you describe accountability in school financial management?
2. Explain accountable school financial management
3. How do you understand your role as a parent in the SGB towards the achievement of accountable financial management?
4. Outline the procedure followed when issuing cheques in the school?
5. Explain how you understand the procurement process in the school?
6. In your opinion what is the role of parents in the school budget?
7. How do you monitor (control) funds in the school?
8. How do you think schools should maintain proper financial reporting in schools?
9. What do you perceive as challenges in achieving accountability in financial management at your school?
10. What are the causes of the above-mentioned challenges?
11. How has the department assisted you in minimising/solving the challenges relating to financial management at your school?
12. In your opinion, suggest possible solutions to these challenges.

Annexure G: Report for Originality from Turnitin

ORIGINALITY REPORT			
5%	4%	2%	%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS
PRIMARY SOURCES			
1	uir.unisa.ac.za Internet Source		2%
2	repository.up.ac.za Internet Source		1%
3	Kgatabela Albert Mphethi. "Chapter 21-1 Management of School Finances in South African Schools", Springer Science and Business Media LLC, 2020 Publication		<1%
4	journals.sagepub.com Internet Source		<1%
5	upetd.up.ac.za Internet Source		<1%
6	www.pmg.org.za Internet Source		<1%
7	mafiadoc.com Internet Source		<1%
8	www.derebus.org.za Internet Source		<1%

9 PJH Heeralal, PP Jama. "Implementation of Inclusive Education in Three Schools of Mthatha District in the Eastern Cape Province, South Africa", Mediterranean Journal of Social Sciences, 2014 <1 %

Publication

10 Natalie Papanastasiou. "Modernising school governance: corporate planning and expert handling in state education", Journal of Education Policy, 2018 <1 %

Publication

11 Cencil Hartell, Hanlie Dippenaar, Melanie Moen, Themba Dladla. "Principals' perceptions and experiences of the role parents play in school governing bodies in rural areas", Africa Education Review, 2016 <1 %

Publication

12 Michael Connolly, Catherine Farrell, Christopher James. "An analysis of the stakeholder model of public boards and the case of school governing bodies in England and Wales", Educational Management Administration & Leadership, 2016 <1 %

Publication

Exclude quotes On

Exclude matches Off

Exclude bibliography On

Student signanture 

Supervisor signature: