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Financial management decision-making of school finance committees in public primary schools in Mpumalanga province, South Africa

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Subject to the South African Schools Act, 84 of 1996 section 16(1), the governance of every public school is vested in its governing body and it may perform only such functions and obligations and exercise only such rights as prescribed by the Act. Section 30(1a) of this Act demands school governing bodies to establish committees and appoint members of the School Governing Body (SGB) to such committees based on expertise. With this study I investigated the financial management decision-making of school finance committees in public primary schools in the Mpumalanga province in South Africa. A qualitative approach was applied in the study. Focus-group interviews were used to collect data from the purposefully selected 2 public primary schools in which the finance committee members were involved. A case study design was applied. Thematic data analysis was used to analyse the collected data. All the participants demonstrated awareness of their financial management decision-making roles. Participants revealed that they did not perform their roles effectively due to their illiteracy levels, limited understanding of financial management legislation, inadequate training, interference of the principals in the management of finances, poor consultation and communication. I recommend to the Department of Education to provide financial committees with adequate support and training, to capacitate principals in the area of human relations and resource management and consider appointing financial management advisors at the circuit offices within districts to assist in guiding, monitoring and evaluating the financial management processes in schools on a regular basis.

Keywords: communication; decision-making; finance committee; financial management; school governing body

Introduction and Background

The improvement and success of education in every country depends on the effective management and use of resources; be it human or capital. The emerging economies of many countries worldwide invest in education as a public service, which the government provides to its citizens in order to sustain national development (Maistry & Africa, 2020; Titus & Ukaigwe, 2018). This claim is in line with the 2030 Sustainable Development Goal No. 4, which aims to ensure inclusive and equitable quality education and promotion of lifelong learning opportunities for all (United Nations, 2015). This aim can be realised, provided that relevant stakeholders collaborate in proper and effective financial management decision-making regarding the utilisation of financial resources (Mohapi & Chombo, 2021). In South Africa, school funds are allocated in accordance with the requirements of the National Norms and Standards for School Funding (NSSF) (Republic of South Africa [RSA], 1998b). The aim of this policy serves to achieve redress and equity in public school funding to improve the quality of school education (Mestry, 2020; Sayed, Motala, Carel & Ahmed, 2020). To achieve this aim, schools were ranked from quintile 1 to 5. The ranking is directed by the unemployment rate and the literacy rate of the community in which the school is located. Quintile 1 to 3 rankings accommodate impoverished schools, and Quintile 4 and 5 rankings affluent schools (Van Dyk & White, 2019).

The SGB is responsible for the management of the funds allocated to schools. The formation of the SGB in the South African education system is directed by the South African Schools Act (RSA, 1996) section 16, sub-sections (1) and (2). The basis for the formation of the SGB is to promote local governance for schools, devolve funds to schools, and encourage participation of parents in financial decision-making (Androniceanu & Ristea, 2014). In terms of the South African Schools Act (SASA), section 30, the SGB is allowed to set up a finance committee consisting of the principal, chairperson of the SGB, treasurer, educator, finance officer and co-opted member(s). The principal provides support and advice to the SGB to manage the school funds, and the SGB chairperson ensures that decisions agreed upon are carried out. The finance officer implements the financial policy and procedures and processes financial transactions. The treasurer directs meetings, governs the financial operations and recommends on decisions relating to school finance. The secretary informs members about the meetings and records minutes while the educator represents other educators in the decision-making process of the committee (Dibete & Potokri, 2018; Selamolela, 2019). As a collective, the finance committee must provide the SGB with financial advice relating to the generation of funds, the use of funds, and oversee the implementation of the financial decisions of the SGB.

Poor financial management in many countries of the world has led to financial maladministration which deprive schools of acquiring the necessary resources to enhance teaching and learning (Titus & Ukaigwe, 2018; Yizengaw & Angegnehu, 2020). Despite the establishment of finance committees as the financial management wing of the SGB in South African schools, financial management continues to be a problem. Poor collaboration in decision-making among members of finance committees also contributes to financial maladministration and

deprivation of schools to acquire necessary resources to enhance teaching and learning (Rangongo, Mohlakwana & Beckmann, 2016). With this study I investigated the financial management decision-making of school finance committees in public primary schools in the Mpumalanga province in South Africa. This study adds to the existing studies conducted in this area of research by suggesting strategies that can be used to enhance collective decision-making in the management of school finances.

The focus of this study was on financial decision-making in Section 21 primary schools (RSA, 1996). Section 21 schools receive financial grants from the government (Mestry, 2016). Most public primary schools categorised under quintiles 1, 2 and 3 in the Mpumalanga province depend entirely on the funding from the government (Sebidi, 2019).

I sought to answer the following critical questions:

- 1) How are finance committees guided when making financial decisions in schools?
- 2) What are the financial management roles of the finance committees?
- 3) Which financial decision-making processes are followed by finance committees in schools?
- 4) What are the challenges of school finance committees' decision-making processes?

Literature Review

The literature review for this study is discussed under three themes: sources of financial management decision-making, financial role of school finance committees and the challenges of school finance committees' decision-making processes.

Sources of financial management decision-making in schools

The financial management decision-making in South African schools is influenced by legislation and policies. South African schools Act guides the financial decision-making in schools (Mestry, 2013). Therefore, financial managers in schools derive their authority from this legislation and other legislation, such as the Public Finance Management Act 1 of 1999 ([PFMA] RSA, 1999), the Employment of Educators Act of 1998 (RSA, 1998a) and regulations such as NNSSF (Mestry & Bisschoff, 2009). The South African Schools Act (RSA, 1996) prescribes, stipulates and directs the conduct of school finance managers as well as their roles. The precepts of finance management in this legislation generate a platform for finance managers to plan, organise, monitor and control financial resources in schools as a collective (Mestry, 2013). This is suggested in Education White Paper 2 (Department of Education [DoE], RSA, 1996b:s. 3(1)) that specifies that "governance policy for public schools is based on the core

values of democracy", which, among others, embrace stakeholder participation and collective decision-making.

Financial management roles of school finance committees

Financial management becomes effective when finance managers plan, organise, control and monitor the school finances together (Yizengaw & Agegnehu, 2021). The objectives are achieved when a school has established a finance committee and classified lines of authority (Makrweide, 2012). The SGB must establish committees, including a finance committee as provided for in section 30(1) of the South African schools Act as part of financial management organisation. Financial management organisation incorporates the formulation of an institutional structure, delegating duties and establishing relationships (Mosala, 2006). A finance committee, as an advisory financial management structure of the SGB, must have a well-founded theoretical framework to underpin their financial management activities and decisions (Mestry, 2004). For a finance committee to function properly, Section 19(1&2) of the South African Schools Act demands of the Head of Department to provide introductory and continual training to promote effective performance and to enable the committee to assume additional functions.

Mpolokeng (2011) suggests that the collective delegated key role of the finance committee is to control school funds. According to Dibete and Potokri (2018) and Mosala (2006), the responsibilities of the finance committee include drawing up the school budget, procurement of goods and services, keeping safe the financial records, ensuring involvement of parents in financial management decision-making, compiling financial statements and making them available for scrutiny by the parents, and ensuring that finance books are prepared for internal and external auditing.

The challenges of school finance committees' decision-making processes

Decision-making is the process of making a choice between different alternatives in order to achieve a desired goal (Eisenfuhr, 2011). The financial management decision-making process starts with budgeting, which is part of financial planning (De Bruin, 2014; Mafora, 2018). Mosala and Mofolo (2016) posit that when a budget is prepared, stakeholders need to participate in the decision-making. During this process, collective decision-making embraces selecting the best ways to achieve financial management goals and tailoring of implementation strategies (Campher, Du Preez, Grobler, Loock & Shaba, 2003). The process is a sensitive exercise that needs to be discharged carefully to avert conflicts and actions

that can derail the operations of a school (De Bruin, 2014). According to Aina and Bipath (2020), disengagement of stakeholders in financial management lead to poor decision-making. However, in a study Basson and Mestry (2019) revealed that SGB members have poor financial management skills due to their illiteracy level.

The best way to manage school finances is through collective decision-making (Botha & Triegaardt, 2015). Collective decision-making occurs where there is consultation among members about how school money should be spent (Lumadi, 2020). Consultation would also provide the committee members with the opportunity to take a decision on what is to be acquired, how it is to be acquired, who is responsible for its acquisition, how much will be spent and how the acquired items will change and improve the teaching and learning in the classrooms (Odden & Picus, 2008). In his study Mestry (2006) discovered that principals hardly ever consulted with other members when financial decisions are made. Botha (2006) further alludes that principals tend to make individual decisions and pressurise other members to implement them. The decision to spend school finances requires skills and transparency among the members involved (Basson & Mestry, 2019). However, Botha and Triegaardt (2015) and Van Wyk (2007), discovered that finance committees' financial management decision-making is hampered by members' lack of financial management skills.

Theoretical Framework

The theoretical framework of this study is anchored in the Collegial Model by Bush (2011). The selection of this model is based on the principle that it encourages teamwork within an organisation; which is the main objective of this study. This model focuses on how finance committees collectively engage in making financial management decisions to enhance the education goals in their schools (Nowell, Norris, White & Moules, 2017). The term "collegial" relates to a body of persons having a common purpose. Collegial models include all those theories that emphasise that power and decision-making should be shared among some or all members of the organisation (Shrifian, 2011:1170).

The application of the collegial model in this study emphasises the need for members of finance committees to share decision-making powers among themselves for the benefit of the school (Basson & Mestry, 2019). This model advocates for the participatory, consultative, collective management and joint decision-making (Bush, 2011). With collegiality, the implementation of the decision made is more likely to be effective and more likely to work due to the involvement of members who have been part of the formulation of

the policies. Collegiality in the management of finances hinges on the principle that something is cultivated when members of the finance committee work together, communicate, consult each other and share ideas in making decisions. On the other hand, something is lost when they disengage (Shrifian, 2011). A collegial model is advantageous for this study for the success of financial management decision-making in schools because it provides a learning platform for members who may lack expertise in the roles they execute, increases accountability among members and reduces conflict in decision-making (Basson & Mestry, 2019).

Methods

A qualitative research approach was adopted to investigate how finance committees make decisions when managing school finances. Qualitative research excavates meaning by observing all the aspects of the same phenomenon to understand the relationship among the people involved and to establish how they come together to form a whole (Cohen, Manion & Morrison, 2018). A case study design was applied. Two primary schools in the Mametlhake circuit of the Nkangala district, Mpumalanga province, were sampled for the study. The two primary schools were selected based on their proximity and their willingness to participate in the study.

Purposive sampling was used to select participants. This sampling technique allows the researcher to select participants who were more likely to offer rich data. Participants were selected based on their years' experience as SGB members and members of finance committees servicing public primary schools under Section 21. The sample was made up of five members of finance committees from each of the two selected public primary schools excluding the principal as ex-officio in the SGB.

A focus-group interview was used for data collection to allow interaction among participants and to get the highest possible response rates (Creswell & Poth, 2018). Participants were interviewed in their school boardrooms. Coronavirus disease (COVID-19) pandemic protocols were observed during the interviews. Pre-arranged open-ended questions were used to allow the participants to address, redirect and/or correct the research agenda (Yin, 2018). Thematic data analysis was used to analyse the collected data. The purpose of analysing data thematically was to identify important themes and provide answers to the question under investigation (Maguire & Delahunt, 2017). Trustworthiness was achieved by sharing the transcribed data with the participants for authentication (Creswell & Poth, 2018). Permission to conduct the study was sourced from the circuit office, schools and the Nkangala district

office in Mpumalanga. Letters of consent were written to all participants explaining how the research would be conducted, ensuring anonymity, confidentiality, the data collection procedure and their rights to withdraw from participating in the study (Maree, 2019) without penalty. Risks associated with the study were also indicated to the participants (Flick, 2018).

Findings

Ten participants (six female and four male) participated in this study. Of the male participants, two were retired teachers while the other two were still employed, and all had teachers' diploma. Two of the female participants had grade 12 certificates, two had passed grade 9, one had passed grade 7 and the last one had only passed grade 5. To ensure the participants' and the schools' anonymity, the participants were assigned codes as follows: teachers for schools A to E (TA-TE), treasurers for schools A to E (TRA-TRE), finance officers for schools A to E (FOA-FOE), chairpersons for schools A to E, (CA-CE) and secretaries for schools A to E, (SA-SE). The above-mentioned biographical data show that 97% of the participants held lower education qualifications, which may have led to poor or a lack of financial management decision-making skills (Zerihun & Makgoo, 2019).

The themes discussed below emerged from the analysis of data obtained from focus-group interviews. The presentation is followed by the inductive analysis.

Sources of Finance Management Decision-making
Consistent with the South African Schools Act (RSA, 1996) and other relevant regulations that prescribe, stipulate and direct the conduct and roles of finance committees when managing school finances, all the participants revealed that decision-making in financial management was guided by legislation as they were told by their principals. I found that the finance committee members lacked skills in financial management due to a lack of legislative knowledge.

CB mentioned: *"Remember we are a Section 21 school. We were told by our principal that we must use SASA to run our finance but we don't have it. You know, we do trial error."*

CA also added: *"We were advised to use SASA and our school finance policy which was drawn by the previous committee members. The document was only shown to us."*

Furthermore, participants demonstrated a lack of awareness of the documents they had to use to manage school finances. TRE stated that *"[w]ell, as a Section 21 school that must manage our own funds, we always hear our principal talking about legislation such PFMA, we have never saw it and*

touched it [sic]."

Financial Management Roles of the Finance Committees

I found that participants were aware of their roles in the management of finances. In terms of Section 16(1) of the South African Schools Act, the governance of every public school is vested in its governing body and it may perform only such functions and obligations and exercise only such rights as prescribed by the Act (RSA, 1996). One of the important roles of the finance committee is to make the best possible financial decisions that safeguard schools' funds for the benefit of ensuring that quality education is realised in a school (Sebidi, 2019). However, due to poor understanding of legislation, poor consultation, unhealthy communication, interference and manipulation of members for financial gain by principals, finance committee members do not perform their roles effectively.

Some of our responsibilities is to draw a budget, finance policy and to make sure that school funds are properly used, but the problem is, we don't know how to perform these duties because of our limited legislation and training. We were not taught how to draw a budget and we cannot teach ourselves to do it. (CD)

In support of CD, CB mentioned: *"Well, we are how we are because we were only called to be informed about our roles as finance committee, but remember it was in a meeting and nothing more came our way ever since."*

CA also had this to say: *"Well, when we are trying to give our best to roles that we have been assigned, is always his word against our word. This man is a dictator. He needs to be taught how to deal with people."*

TD added in support of CA: *"Our principal uses a divide and rule approach. There are certain members who are favoured by the principal to take decision, but many are isolated. Really, he doesn't know how to work with us."*

CE lamented: *"I don't know what to say, but let me say, we know our roles but we don't execute them properly because some of us are not educated."*

FOB also added, *"Yeah, there is a problem of communication among the SGB members in this school and the root problem is the principal who wants hold things for himself. He forgets that his responsibility is not to govern the school."*

As suggested by Makhuvele, Litshani, Mashau and Manwadu (2019), proper policy interpretation and working together of members in the organisation shapes the direction of policy implementation. The way in which SGBs implement policies is shaped by what they understand the meanings and implications of the policies to be.

Finance Management Decision-making Process

I found that the financial management decision-making process is influenced by the school principal and participation in financial decision-making is sectional and not transparent. Consultation is viewed as redundant and the budget and the prescripts of legislation are not followed.

When asked about the financial decision-making process that they followed when they manage school finances, the participants responded as indicated below.

TA responded: *“The principal and the treasurer make decisions and we are only told after the money was spent. We always fight with them because this is not transparent.”*

CD further complained: *“Money is spent by the principal and for the things we have not agreed about. Policies are not followed, but yes, it is always like this because parents are not even involved.”*

CE also lamented: *“For this school is heart-breaking to see the principal and the school administrator spending school money on our behalf without involving us. Remember, we are only told about how much was spent and for what no one can tell.”*

The findings of this study imply that legislation in these schools is not correctly implemented and, therefore, results in improper involvement of the relevant financial management role players. This finding corroborates the finding in a study conducted by Aina and Bipath (2020) who discovered a lack of cooperation between principals and the parent governors and an absence of genuine teamwork to allow SGBs to participate in school governance decision-making.

Challenges of Finance Management Decision-making

Communication is a segment of financial control that provides a platform for the finance leader to exchange ideas, solve problems and give orders to the members regarding how allocated funds are spent (Mosala & Mofolo, 2016). However, I found that poor communication, sectional consultation, poor understanding of legislation and financial decision-making, and influence by the principals render the finance committees redundant. Participants raised concerns and frustrations regarding how the finance decision-making process is handled among the members of the finance committees. They said the following:

We don't hold meetings. When we complain, we are labelled as opposition. Our principal doesn't consult us. His word is final. The only person close to him is the treasurer. She doesn't oppose him. Who knows how much she is getting paid? (TC)

CB added: *“We are not involved because we don't make decisions together. We always hear about what has happened with our finances from the principal.”*

CA confirmed: *“Yes, that is true. The proposals we make are always wrong as the principal regularly says. We leave these things to be done by him because his school like he used to say [sic].”*

Discussion

The data analysis suggests that public primary schools in South Africa have been awarded Section 21 status because they receive funds from the government. According to legislation, these funds are managed by the finance committee of the SGB. The existence of finance committees in these schools indicates that SGBs were formed and are expected to execute their financial management responsibilities as dictated by Section 36 of the South African Schools Act (RSA, 1996). The findings of this study suggest that finance committees are aware of the existence of legislation that guides their financial decision-making. However, their knowledge is impaired by a lack of understanding of legislation, low literacy level and lack of training (Dibete & Potokri, 2018; Zerihun & Makgoo, 2019). This is corroborated by the findings of a study conducted by Basson and Mestry (2019) that a lack of knowledge and training in financial management greatly affects the execution of financial decision-making. This suggests that the DoE should do more to support these stakeholders as required by Section 19(1&2) of the South African Schools Act.

It is evident that in some school principals are still playing double standard roles and dominate the financial management decision-making. They make solitary decisions and disregard the rule of law. This conduct by principals result in finance committee members succumb their roles and the committees become redundant or dysfunctional. However, Basson and Mestry (2019) caution that the best way to manage school finances is through collective decision-making.

The collective decision creates a platform for finance committee members to exchange ideas and solve financial problems (Mosala & Mofolo, 2016). What became evident from the data analysis was the lack of consultation and communication among the members. These created problems of sectional financial decision-making. This divide-and-rule approach adopted by principals also created conflict between the principals and other committee members (De Bruin, 2014).

Conclusion

Proper financial decision-making depends on the knowledge and understanding of legislation. The findings of the study reveal that finance committees lack understanding of legislation and financial management skills. Without knowledge of legislation, finance committees would find it difficult to manage school finances effectively.

Therefore, I recommend to the DoE to provide financial committees with adequate support and training, and consider appointing financial management advisors at the circuits offices within districts to assist in guiding, monitoring and evaluating the financial management processes in schools on a regular basis. I also found that communication and consultation are vital tools for financial decision-making. Through communication, finance managers participate in decision-making and own the financial decisions that are made. When finance committee members are side-lined in any financial decision-making process, financial mismanagement almost always follows. I suggest that the DoE should capacitate principals in the area of human relations and resource management.

Notes

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