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Barriers impeding financial management accountability by School Governing Bodies in Soweto

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1965539

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LIST OF ABBREVIATIONS

GDE: Gauteng Department of Education

LEA: Local Education Authority

NNSSF: National Norms and Standards for School Funding

PFMA: Public Finance Management Act

SASA: South African Schools Act

SGB: School Governing Body

SPAA: Statistical Package for Social Sciences

DECLARATION

I, **Roche Mogorosi**, declare that this research report is my own work except as indicated in the references and acknowledgements. It is submitted in the partial fulfilment of the requirements for the degree of Master of Management in the Wits Schools of Governance, University of the Witwatersrand, Johannesburg. It has not been submitted before for any degree or examination in this or any other university.

Roche Mogorosi

Signed at Johannesburg

DEDICATION

This research report is dedicated to the memory of my late father, Lucas Likhethe Mogorosi who always inspired me to strive to be a better man. For the second time…here it is…done, Mongwaketse.

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I wish to thank Prof Pillay, my supervisor for having walked this journey with me. It was through you concise and yet pointy remarks that I found my way back to where this project needed to go.

To my two boys, Botlhale and Tlhalefo. This took time away from you, but you understood and made life easier for me. And yes, a University is those many tall buildings where people go to study. One day, God willing, you will walk those many tall buildings and finally get to understand this journey too. I love you more than words can express.

To my beautiful wife. This one is for you. You are the reason I did this, when I did it. Thank you for the support and encouragement especially towards the end when the drive just wasn't there no more.

Thank you to the many friends that I bothered with this, that and the other thing during this journey. Your support meant a great deal.

Finally, to my late Father. I got the second one. I know you were with me all the way. This is for you too Mongwaketse.

ABSTRACT

With the advent of the South African Schools Act (SASA), School Governing Bodies (SGBs) were introduced into the South African Education landscape and assigned a task amongst others, of managing school finances. This meant that different stakeholders that are elected to serve on the SGBs carry a responsibility to plan, budget, spend and account for school finances. The unintended consequences of assigning the financial management task to SGBs was that stakeholders who had never managed public funds, now carried this responsibility. Added to this, was the danger of mismanagement and misappropriation of these very funds.

A number of SGBs in Gauteng found themselves in breach of the SASA in so far as it relates to managing school finances in that some of them mismanaged funds to a point of fraud and/or corruption. Despite efforts from the Gauteng Department of Education (GDE) to provide training and orientation for SGB members, funds kept being mismanaged by some SGBs. The purpose of this research was to explore the barriers that impede financial management accountability of SGBs in selected schools in Soweto, Johannesburg South District.

In order to accomplish the above, this research adopted an accountability framework through which all SGBs surveyed were going to be measured. This study adopted a cross-sectional design approach and used descriptive research to explain the phenomenon related to barriers impeding financial management accountability in the selected schools.

The results revealed that perceptions surrounding accountability by SGB members are not sufficiently positively skewed to ensure financial management accountability. Sixteen percent (16%) of the SGB members surveyed felt that the presence of an external evaluation does not affect their credibility whereas a further eighty six percent (86%) of those surveyed, indicated that they do not expect any consequences for financial decisions taken. On the positive side, fifty one percent (51%) of all SGB members surveyed were of the view that there will be increase in the social standing when they attend more SGB meetings and perform their responsibilities.

Keywords: SGB, financial management, accountability.

1. CHAPTER 1: INTRODUCTION AND BACKGROUND TO THE STUDY

1.1 INTRODUCTION

Accountability as a construct is difficult to study because it has been widely used and defined within many disciplines, amongst them philosophy, politics and psychology. However, it can be defined to include two predominant uses: "…a virtue and as a mechanism" (Vance et al., 2015:350). If deployed in the context of it being a virtue, it is a feature that is highly recommended in the case of members of School Governing Bodies (SGBs). On the other hand, as a mechanism, it is about an individual's requirement to clarify decisions or participation in taking certain decisions to the next person, who, in return, can pass judgement about their role. Accountability in the context of managing financial resources, especially public resources, is a central component of governance within public institutions that is reliant on the very instruments that encourage its implementation.

This study used "accountability theory" as a lens through which to interrogate the barriers that impede financial management accountability by SGBs of quintile 1 to 3 schools in Soweto. It defines how the apparent need to explain one's actions to the next person influences one to contemplate being accountable for the method through which certain decisions have been taken (Vance et al., 2015).

1.2 BACKGROUND TO AND CONTEXT OF THE STUDY

School governance within the South African public schooling system remains a big challenge, especially regarding prudent financial management (Mohapi & Netshitangani, 2018). The governance challenges, amongst others, include those related to the functioning of SGBs, collapsed relationships between the principals and the SGBs and the lack of technical capacity. The election of SGBs is a highly polarising activity, and these divisions spill into the SGBs themselves and hamper their functioning in the long run. Most SGBs find themselves dysfunctional because of these challenges[1].

[1] The Minister of Basic Education categorizes schools in terms of poverty levels within the areas that school is located using various measurements including brick and mortar houses, employment levels, general state of infrastructure,

These governance challenges are most prevalent in quintile 1 to 3 schools that have acquired section 21 (of the South African Schools Act - SASA) functions[2]. These functions vest the management of the school finances, amongst others, with SGBs. Given the prescripts of the SASA and the challenges spelt out above, SGBs that are granted section 21 functions find themselves unable to discharge these responsibilities effectively. Consequently, most quintile 1 to 3 schools, largely found in the (formerly black) townships and rural areas, find it challenging to manage the school finances (Selesho & Mxuma, 2012). These difficulties often lead to instances of financial mismanagement by principals (Mtshali, 2012; Phaladi, 2015).

School governance, particularly as it relates to financial management, is one of the most crucial problems affecting education provision (Ndou & Mbunyuza de-Heer Menlah, 2015). However, some cases of governance lapses and financial mismanagement do happen due to contraventions of legislation that are not intentional (Rangongo et al., 2016). To guard against these challenges, the administration and accountability of the school finances must be done in an organised and controlled manner through policies that are monitored and connected to an accountability model (Serfontein & de Waal, 2015).

In Gauteng, over the past few years, schools with section 21 status has steadily increased (Gauteng Department of Education, 2019). This has increased the number of schools where the Gauteng Department of Education (GDE) has had to either take full control of their finances or appoint an administrator as per section 25 of the SASA to manage the schools (Gauteng Department of Education, 2019). The biggest motivation for the transfer of these functions to SGBs is the need to improve the speed with which services like the procurement of learner and teacher materials, and maintenance, are delivered to schools.

etc. Schools are then ranked from quintile 1, this demonstrating the poorest of the areas, until quintile 5, depicting an affluent level. Quintiles 1 until 3 are schools that do not charge fees whereas quintiles 4 and 5, charge.

[2] Section 21 Functions are applied for and allocated to the School Governing Bodies by the Head of Department (HOD). They include school's property maintenance, determination of extra-curriculum, procurement of Learner, Teacher Support Material, payment of municipal services and any other function within the law that the HOD may allocate

A desktop study by the GDE looking at the performance of SGBs over three years (2016/2017, 2017/2018 and 2018/2019) found that in addition to the quintile 1 to 3 schools referred to above, 15 quintile 4 and 5 schools also applied for section 21 status (Gauteng Department of Education, 2019). Of these schools, 70 per cent did not adequately discharge their financial mismanagement responsibilities. It was found that there are underlying barriers that impede prudent financial management accountability by SGBs (Gauteng Department of Education, 2019).

The literature (e.g. Mohapi & Netshitangani, 2018) indicates that, amongst others, members of SGBs are facing financial management challenges, especially because some of them are unaware of their responsibilities in this regard. A literature review suggests that no study has investigated the factors leading to less than optimal financial management accountability within Gauteng schools, specifically in Soweto (Mestry, 2018; Ndou & Mbunyuza de-Heer Menlah, 2015; Rangongo et al., 2016; Serfontein & de Waal, 2015).

The schools explored in this study are located exclusively in Soweto, where quintile 1 to 3 schools account for 87 per cent of all schools. This area was chosen given the high number of reported instances of financial irregularity. This study was carried out in ten schools that GDE has flagged as performing poorly in financial management accountability. This study investigated the underlying factors behind why the SGBs are unable to take responsibility for school finances as the SASA requires.

1.3 PROBLEM STATEMENT

SGBs of quintile 1 to 3 public schools that have applied for and been allocated section 21 (of the SASA) functions in Gauteng are struggling to exercise prudent financial management accountability of Government-assigned funds. Over the past ten years, a discussion on the provisioning of adequate financial management accountability of school funds has taken place, especially with the advent of some Gauteng SGB associations, encouraging SGBs to apply for section 21 status. A significant number of SGBs in the Johannesburg region, following the transfer of these functions, found themselves unable

to manage their school finances adequately. This led to schools with section 21 functions recording increased financial mismanagement cases (Corruption Watch, 2014).

Few studies have investigated the management of public school finances, especially those that are “no-fee paying” (Mestry, 2018). Furthermore, the available literature only considers some public schools, concluding that they probably mismanage school finances because of barriers impeding sound accountability in managing school finances (Rangongo et al., 2016). No study has looked at the management of school finances by SGBs as a governance issue and a measure of accountability. This research aimed to close the knowledge gap between the financial mismanagement problems that beset quintile 1 to 3 schools in Soweto and the barriers that impede accountability.

1.4 AIM OF THE STUDY

This research aimed to explore the barriers that impede financial management accountability of SGBs in selected schools in Soweto, Johannesburg South District.

1.5 RESEARCH QUESTIONS

The study attempted to answer the following research question:

What are the perceptions amongst SGB members about barriers that impede their ability to manage school finances?

The secondary research question for this study was:

How do the identified barriers influence the attitude of SGB members towards prudent financial management accountability?

1.6 SIGNIFICANCE OF THE STUDY

It is envisaged that the study will assist the Gauteng education sector enhance the accountability and governance of SGBs amongst the schools that were surveyed, as a start, through effective financial management by SGBs. The study will also highlight the implications of the barriers impeding the financial accountability of SGBs in Soweto and South Africa as a whole.

1.7 LIMITATIONS, FEASIBILITY AND POSITIONALITY

One of the limitations of this research is that the results might only be relevant to the schools that participated in the study. The data gathered may not be representative enough to generalise the findings and explain the phenomenon under study to all schools in Gauteng. Given the sheer size of the geographical area where the schools are located, data collection relied on the SGB meetings with interviews scheduled as such. The researcher administered the surveys himself during the SGB meetings. Given the sensitivities around financial (mis)management, SGB members' apprehension could have compromised their transparency, even though anonymity and confidentiality were guaranteed. Participants were offered assurances about the ethical requirements.

1.8 RESEARCH PARADIGM

This researcher adopted a positivist paradigm. It was important to ground this study in this paradigm because it had a structure informed by rules, thereby negating errors in the research process. The selected paradigm was appropriate to uncover trends that might exist in relation to the phenomenon under study, for instance, the linkages between financial management accountability and barriers that might impede it.

1.9 TIME HORIZON

This study adopted a cross-sectional time frame. It offered a picture of the results and features thereof, at a particular point in time.

1.10 POPULATION AND SAMPLING

The study's target population included all members of SGBs of ten quintile 1 to 3 public schools in the Soweto area, which is in the Johannesburg South District. Each SGB member was afforded an equal opportunity to participate in this study. Population in research is regarded as a collection of people or things that possess the same features (Jason & Glenwick, 2016). This researcher employed a probability sampling technique and utilised a simple random sampling strategy. Simple random sampling provides an equal probability for each person within a population to be selected.

1.11 DATA COLLECTION INSTRUMENT

A survey questionnaire was used as a data collection instrument. A survey was selected because it is inexpensive and easy to administer, especially because it is in a format that is widely known and common amongst research participants. The surveys provided a faster way of getting results and allowed for large volumes of data to be collected at a relatively low cost. The survey was administered physically to the SGB members during their scheduled meetings.

1.12 DATA ANALYSIS

The data analysis used descriptive statistical methods (Bairagi & Munot, 2019). Once the raw data was collected from SGB members, it was populated onto an Excel spreadsheet before being captured into Statistical Package for Social Sciences (SPSS), an application that analyses data statistically. The statistical analysis included the utilisation of descriptive and inferential statistics. The descriptive statistical analysis included measures of central tendency and dispersion.

1.13 CHAPTER OUTLINE

Chapter 1: Introduction and background to the study

This chapter introduces the topic and outlines the rationale for this investigation. In addition, the chapter presents a problem statement, purpose of the study, research objectives and research questions.

Chapter 2: Literature review

The chapter provides the theoretical framework and analysis of literature, which was necessary to address the objectives of the study. The researcher reviewed global, regional and local literature sources to identify points of agreement and disagreement among researchers.

Chapter 3: Research methodology and design

This chapter outlines and explains the methods used to select the accessible sample, the type of data collected, as well as analyse of the data. Issues of validity and reliability are also discussed in this chapter.

Chapter 4: Data presentation, analysis and discussion

This chapter presents a summary and discussion of the findings, addressing the research objectives and answering the research questions.

Chapter 5: Conclusion and recommendations

The chapter summarises the research findings and provides recommendations and the study's conclusions.

2 CHAPTER 2: LITERATURE REVIEW

2.1 OVERVIEW

The literature reviewed in this chapter considers concepts such as accountability, financial management, legislation in schools and governance, ultimately contributing towards the literature review framework (Figure 2.1). This chapter also examines the role of SGBs in improving accountability relating to the management of school finances. The literature surveyed provides an overview of financial accountability in schools by exploring global and local literature covering the phenomena that formed the study's core.

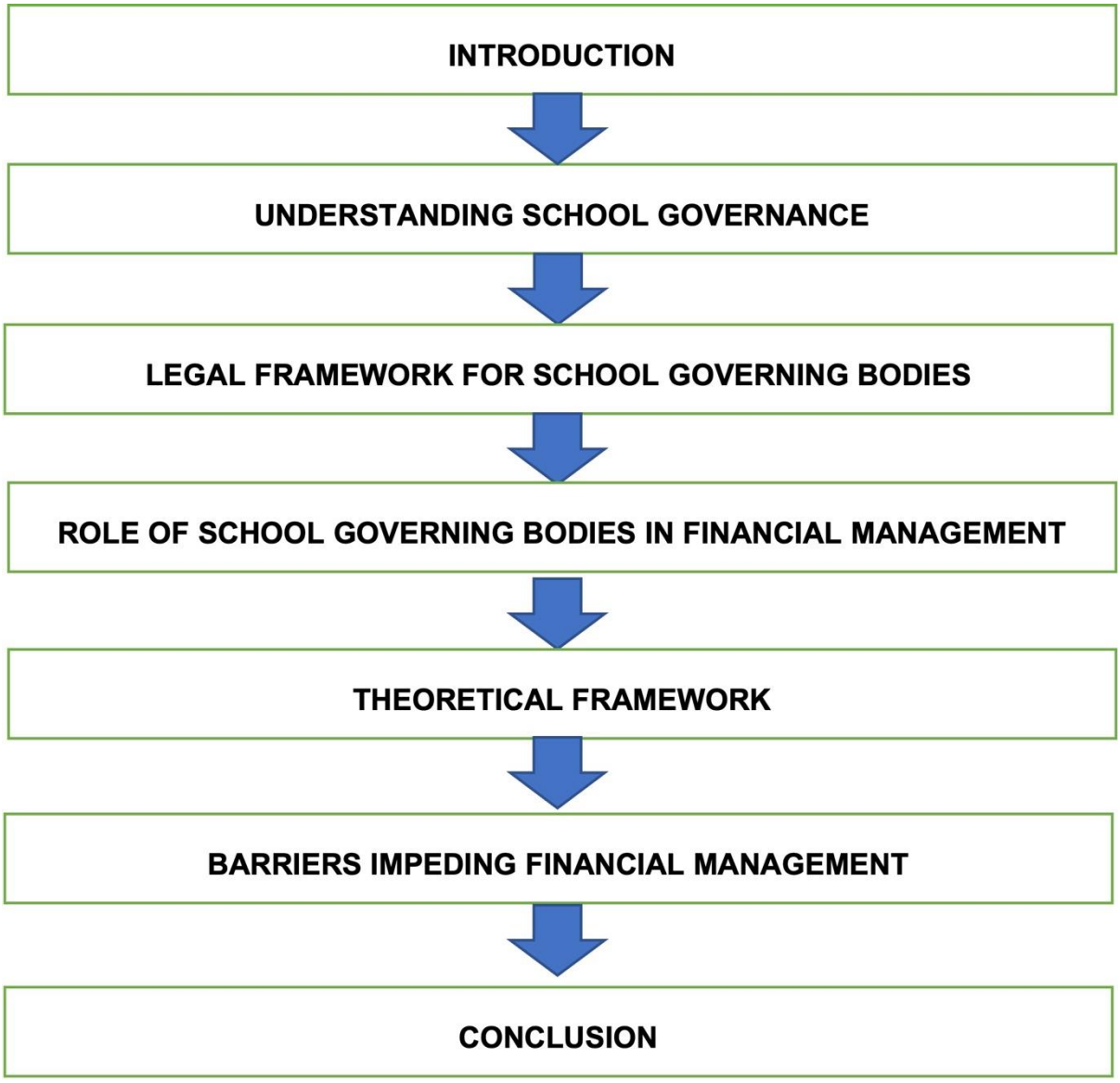

Figure 2.1: Literature review framework

2.2 INTRODUCTION

School governance within the South African public schooling system remains a significant challenge, especially prudent financial management (Mohapi & Netshitangani, 2018). Governance challenges, amongst others, include the functioning of the SGBs, the breakdown of relationships between principals and their SGBs, and a general lack of SGBs' technical capability. The election of SGBs is a highly polarising activity and these

divisions often spill into the SGBs themselves and hamper their functioning in the long run. Most SGBs find themselves dysfunctional because of these challenges.

These governance challenges are prevalent in quintile 1 to 3 schools that have acquired section 21 SASA functions. These functions vest the management of the school finances, amongst others, with SGBs.

Given the prescripts of the SASA and the challenges spelt out above, SGBs that are granted section 21 functions often find themselves unable to discharge these responsibilities effectively. For instance, the majority of quintile 1 to 3 schools, which are mostly found in the townships, find it challenging to manage and control the financial resources allocated to them (Selesho & Mxuma, 2012). These difficulties often lead to financial mismanagement by principals (Mtshali, 2012; Phaladi, 2015).

2.3 UNDERSTANDING SCHOOL GOVERNANCE

Governance is a management phenomenon comprising multiple processes and management structures implemented by the board to align activities such as informing, directing, managing and monitoring the organisation's activities (Goodson et al., 2012). Therefore, it is a process of exercising accountability to ensure the effectiveness of a system of education. Governance is also considered an interaction amongst operations, practices and organisational conventions through which organisational goals and objectives are achieved (Shipley & Kovacs, 2007). Governance is a management concept that includes processes and structures implemented by a board to align organisational activities (Goodson et al., 2012).

Thus, it can be deduced that governance is about structure, processes and functions that ultimately lead to organisational culture. To function accordingly, SGBs must have functioning governance structures that operate within defined processes to perform their allocated functions. Governance is, therefore, crucial to improving the schools' teaching and learning environments.

In the context of this study, governance involves total control and influence over the affairs of a school (Xaba, 2004), accountability, responsibility and a commitment to improving

the schooling environment through implementing innovations. Mavuso and Duku (2014) perceived school governance as a management structure that includes representatives of all the stakeholders within schools that will inherit the responsibility to govern the school according to the law. This implies that school governance seems responsible for creating an environment suitable for achieving adequate educational outcomes. School governance, therefore, takes place within a structure that involves stakeholders who are responsible for implementing it.

2.4 A HISTORY OF SCHOOL GOVERNANCE IN SOUTH AFRICA

This study will limit its conceptualisation of school governance to the roles and functions of SGBs as outlined in the SASA. School governance has evolved, especially from centralised governance, that provided little or no space for stakeholders' involvement. It has, on the other hand, evolved to what is currently considered a decentralised and inclusive terrain. This is due to the transformation of how schools are managed into small campus-based management sites that self-govern. Authority to run the school is usually entrusted to SGBs while, on the other hand, the operational management responsibilities are delegated to the principal (Bush & Gamage, 2001). Therefore, it is important to understand decentralisation as a pillar for a modern form of school governance.

Decentralisation involves the conferment of decision-making responsibilities to SGBs and parents within the local communities (De Villiers, 2010). According to Karlsson et al. (2019), decentralisation suggests that the process of making decisions is entrusted from the government to schools through SGBs. It is expressed through amendments to the decision-making process that occur in the school governance system. When SGBs are conferred with the responsibility to govern schools, the broad thinking is that government alone cannot run schools; however, the governance of schools will be improved with help from stakeholders that participate in school governance structures, (Beckmann, 2006, p. 182).

The objective behind a decentralised school governance system is to achieve the political goals of the ruling party, which are buttressed by the popular participation of education stakeholders (Serfontein, 2005). Much like there is a government, a school that children

attend daily needs a form of a “government” that will be accountable to the school community (Department of Education, 1997). It is crucial to mention this because South Africa’s previous (apartheid) regime prohibited the participation of communities in school governance due to its racial oppression and segregation policies.

A decentralised school governance system permits democratic participation by communities to promote democracy and the effective utilisation of the school’s resources (Karlsson et al., 2019). In this context, governance is a complicated and fluid process whose results are a function of both social and political interactions (Pierre & Peters, 2020).

The advent of the modern school governance system in South Africa was brought about by The White Paper on Organisation, Governance and Funding of Schools in 1996 (Mohapi & Netshitangani, 2018). This was followed by the enactment of the SASA in 1996, with some of its provisions relating to the involvement of parents, educators, general workers and learners in constituting SGBs. It further contended that the SGB composition must be a majority of parents (Mncube & Du Plessis, 2011). The SASA was, therefore, an important instrument for the education landscape transformation with the specific objective of providing a single system of organising, governing and providing funds for schools, amongst others.

The SASA further provided for the election of SGBs in all government-run schools and intended for these structures to innovate and be the catalysts for change (Bayat et al., 2014b). This ran concurrently with the transformation project since the education system at the time was characterised by highly unequal, racially segregated schools (Bayat et al., 2014a). Between 1993 and 1996, School Management Councils were gradually replaced with SGBs. Xaba (2004), quoted in Dibete and Potokri (2018), contends that the introduction of SGBs signalled a different and fresher approach to governance in schools and that this was a correct direction for the education system to take towards the improvement of the management of finances.

2.5 LEGAL FRAMEWORK FOR THE OPERATIONS OF SCHOOL GOVERNING BODIES

The SASA empowers SGBs to perform strategic roles in terms of managing the affairs of schools by, amongst other things, setting the strategic intent, clarifying the vision through their policy environment, and setting measurable goals and constantly assessing their attainment (Xaba, 2004). Therefore, the SASA places the responsibility of acting in unison towards promoting and achieving what is best for the school squarely at the doorstep of the SGB. These responsibilities, as argued by Van Wyk (2004), must be executed within the ambit of the legal framework both at a national and provincial level.

In more specific terms, sections 20 and 21 of the SASA (RSA, 1996) deal with mission statement and learner code of conduct development, language and admissions policies development (Van Wyk, 2004). It also enlists what the SGB should do to enhance financial accountability in schools, whereas section 37(3) (RSA, 1996) directs that the SGB must operate a banking account in which all the school resources are kept (Kruger, 2011). The SASA section 38(1), which focuses on school budgets, indicates that the SGB must develop a budget for the school year, and this budget must guide the expenditure of the funds allocated to the school. In this regard, Mestry and Govindasamy (2013) argue that the budget has to indicate the school's objectives in terms of how efficiently it intends to use the allocated funds. Furthermore, section 110 of the SASA (RSA, 1996) directs that the SGB must record all transactions to be audited as proof that it dealt with its suppliers and contractors appropriately.

South African schools are largely governed by the SASA with no specific reference to the Public Finance Management Act (PFMA). Mestry (2004) contends that neither Schedule 2 nor Schedule 3 of the PFMA records that South African schools are covered by this Act; therefore, it has no direct bearing within a school setting. This is so because section 37 of the SASA insists that the SGB must manage the school finances according to the directions issued by the Head of the Department of Basic Education. This argument finds favour with the author in that schools use public funds and are equally accountable in the same manner as any other public entity or organ of the state as defined in the PFMA. By implication, schools should be obliged to comply with the specific requirements of the

PFMA. Consequently, the author avers that, in cases where the SASA does not have provisions about financial accountability related to schools, the PFMA should take precedence. For example, the SASA does not prescribe procurement processes that schools should follow; therefore, PFMA regulations should apply.

2.6 THE NATIONAL NORMS AND STANDARDS FOR SCHOOL FUNDING

The National Norms and Standards for School Funding (NNSSF) policy dictates the resourcing and funding of education in South African schools. It aims to improve the number of learners that gain access to public education schooling facilities without bearing any cost (Ndhlovu, 2012). The NNSSF policy has also been identified as one of the mechanisms at the disposal of the government to ensure that there is equity in how education is funded in South Africa (Mestry, 2004).

Furthermore, the NNSSF policy (Department of Education, 2006) provides a statutory basis for school funding and directs that all public schools be ranked according to their quintiles. Several standards regulate how schools should be ranked using the quintile ranking system, including the level of income within a community, and education, literacy and poverty levels (Gauteng Department of Education, 2006). In conclusion, school funding is based on quintiles (Dibete, 2015).

The NNSSF policy conditionally implores the government to budget an annual school grant. Flowing from this, the Minister of Basic Education, after going through the necessary consultations, is responsible for determining the standardised way schools will be funded equitably. Consequently, each provincial education department submits a list of schools it intends to fund (Mbantsane, 2006).

Table 2.1 provides the resource targeting framework in line with the schools' quintiles and NNSSF policy.

Table 2.1: Resource targeting framework

Quintiles	Allocated expenditure in terms of the allocated resources (%)	Schools' cumulative percentage (%)	Non-personnel and non-capital recurrent expenditure (%)	Each learner expenditure allocated at an average of 100
Quintile 1	35	20	35	175
Quintile 2	25	40	60	125
Quintile 3	20	60	80	100
Quintile 4	15	80	95	75
Quintile 5	5	100	100	25

Source: Department of Education, 2006

For equity to be achieved and access increased within the education system, especially for impoverished schools, the NNSSF policy seeks to provide funding to schools based on an equitable share formula. This policy directs that schools located in and servicing impoverished communities must be granted more resources than schools servicing affluent communities (Mestry, 2018). The Department of Basic Education proclaims all schools designated quintile 1, 2 and 3 as those that do not and are accordingly prohibited from charging school fees (Department of Education, 2006).

In this regard, schools that are ranked quintile 1, 2 and 3 by design will be allocated up to seven times more than those ranked quintile 4 and 5 (Mestry, 2004). Quintile 4 to 5 schools charge parents school fees. For these schools, the responsibility to ensure prudent financial management lies with the SGB. It also must ensure that the collected revenue is managed efficiently and in a manner that ensures accountability.

2.7 SECTION 20 SCHOOLS

The SASA divides schools into two categories: section 20 and section 21 schools. Section 20 of the SASA records functions that SGBs of all public schools must perform. It can be

said that only a handful of SGBs of previously disadvantaged schools will, at any given point in time, apply for any of the section 21 (of the SASA) functions (Mestry, 2018). These schools largely depend on the Department of Education to perform their financial management responsibilities (Organisation for Economic Cooperation and Development (OECD), 2008). Such schools only receive a declaration of a budget allocation, and the budget does not get transferred to the school. All financial management-related matters are handled by the Department of Education district offices. They cannot contract service providers independently, so there can never be budget rollovers (Bisschoff & Raj Mestry, 2009).

2.8 SECTION 21 SCHOOLS

Section 21 of the SASA catalogues additional functions that could be assigned to a school should it demonstrate the ability to implement them accordingly. The concept of section 21 schools is akin to a school that manages itself and does not require any intervention from the Department of Education (Mestry, 2018). As a result, schools become increasingly functionally independent when they acquire more of these legislated functions. This autonomy is demonstrated by SGBs who keenly venture into the commercial space by partnering with the private sector to implement projects at the school. Section 21 schools, in addition to their delegated functions, can further apply pre-set criteria from a Head of Department for additional functions (van Rooyen, 2012). In these cases, the Department of Education transfers subsidies into the school's bank account, and the SGB is expected to utilise these resources according to the prescribed directions from a Head of Department (Bisschoff & Thurlow, 2005). Additional functions allocated to these schools include the maintenance of school buildings (Yang, 2012). The school's management team also collectively determines the curriculum of the school.

2.9 RATIONALE FOR SCHOOL GOVERNING BODIES

The concept of an SGB was initially introduced and motivated by the government's recognition that for the type of transformation envisaged for the post-apartheid education dispensation to be welcomed, there was a need to mobilise all education stakeholders to be involved. In its current form, the system of governance in schools was only introduced

in the 1990s, and it happened together with the transition to a democratic dispensation and was highly influenced by the country's political project and climate (Heystek, 2004). There was a need to ascertain that teachers, learners, non-academic staff in schools and parents have an active role in the school's running to create a conducive and enabling environment to teach and learn (Van Wyk, 2004). It is premised that when all education stakeholders collaborate on school-related matters, it builds trust, mutual respect and accountability. Additionally, an argument is made that school-based decisions should be made by those closest to the learners and the teaching environment (Van Wyk, 2004). Conversely, before the democratic dispensation, principals were the only ones making school-related decisions as they were the only ones with the requisite acumen. In this regard, principals selected parents and educators that served in parents-teacher associations (Quan-Baffour & Arko-Achemfuor, 2014).

Before the democratic dispensation, the only recognised school structures were school committees and teacher-parent associations, which were considered undemocratic (Lekonyane & Maja, 2014). Therefore, there was a need to introduce and implement a system that embodied the principles of democracy, equity and racial unity in schools (Dibete & Potokri, 2018). The democratic government gradually disestablished the old segregated education system by transforming it at all levels (Sayed & Motala, 2009). Flowing from this, the education landscape needed to change largely because it was not servicing all its stakeholders. The governance system created super officials in the form of principals who had unfettered powers.

The state quickly realised that it alone was incapable of managing school finances, amongst others. As a result, it proceeded to share and decentralise its control with stakeholders within the education system (McLennan, 2000) to introduce financial management reforms. Added to these reforms, SGBs were given a wide variety of decision-making powers enabling them to have agility when making financial priority changes in schools (Bisschoff & Raj Mestry, 2009).

2.10 COMPOSITION OF SCHOOL GOVERNING BODIES

Section 23 (1) of the SASA (RSA, 1996) stipulates that the membership of an SGB of a public ordinary school shall include elected members, a principal and members who are co-opted. Section 23 (2) of the same act further stipulates that an SGB shall have the following categories of members (Bayat et al., 2014b):

a) Parents of learners
b) Educators
c) Members of staff who are not teachers
d) Learners who are in Grade 8 or above

The parent component within the SGB must constitute the majority of members in the SGB (Bayat et al., 2014b). By extension, this suggests that the elements of community participation and interests were taken into account when the composition of the SGB was considered. Xaba (2004), in agreeing, avers that the inclusion of stakeholders in the composition of SGBs was critically important to the democratic governance of schools. This type of composition enforces the principles of participation and mutual nature of taking decisions (Karlsson, 2002). The membership configuration of the SGB as enshrined in the SASA accentuates not only the democratic project, it stresses the importance of stakeholder involvement in the running of the schools (Heystek, 2004).

2.11 THE ROLE OF SGBS IN FINANCIAL MANAGEMENT

One of the functions of SGBs is to ensure that it takes measures to supplement the government-allocated budget to improve the quality of education for all learners within its school (RSA, 1996). For example, levying school fees is a mechanism available to the SGB (Pampallis, 2012). However, this is irrelevant to the current study because the focus is on schools that do not levy school fees, namely quintiles 1, 2 and 3.

SGBs are responsible for managing school funds and are expected to plan, review plans and approve the school budget (Naidu & Ngcobo, 2008). The responsibility to keep proper records of financial resources received and disbursed is one of its key responsibilities, as per section 42 of SASA (Doussy & Doussy, 2014). The management of an adequate and

efficient accounting system is equally a responsibility that lies within the ambit of the SGB (Ngubane, 2009). The financial management responsibilities of SGBs include several subsets of responsibilities, including advocacy on the schools' resourcing needs, drafting a budget and advocating such with all the schools' stakeholders (Mestry & Govindasamy, 2013).

Consequently, the SGBs, as school governors, are expected to ensure that financial policies providing a framework of how the school handles the finances are in place. To enhance the effectiveness of the SGBs in managing the school's finances, the financial management responsibilities should be clearly elaborated and defined, and a registered accountant or auditor should be engaged to draft and audit the financial statements (Mestry, 2018). Thus, it can be argued that SGB members should have adequate background knowledge regarding financial management and accountability protocols to adequately perform their responsibilities in relation to school finances.

2.12 PERSPECTIVES ON THE ROLE OF SCHOOL GOVERNING BODIES

It can be argued that the extent to which an SGB positively contributes to the governance of a school is directly linked to the socio-economic environment of its geographic location (Bayat et al., 2014a). This means schools in wealthier locations will have a larger pool of parents to draw from to serve on an SGB (Adams & Waghid, 2005).

The disparities informed by the affluence of the areas in which schools find themselves even extend to the type of support SGBs provide to principals and the technical expertise they provide at a governance level. In this regard, principals of schools in affluent areas indicate that the support they receive from SGBs is significant, and the guidance is much more valuable (Van Wyk, 2004). Thus, it can be deduced that the opposite is true for schools in impoverished areas. To illustrate this point, SGB members of a school located in the impoverished area of Lebowakgomo, Limpopo Province, were not fully conversant with the provisions of the SASA (Beyers & Mohloana, 2015).

2.13 INTERNATIONAL PERSPECTIVES ON SCHOOL GOVERNANCE

The twentieth century saw a significant transformation within the school governance environment, empowering schools to manage themselves within the confines of the law (Bush & Gamage, 2001). This movement culminated in transforming bodies that govern schools in countries like the United Kingdom, New Zealand, Australia and Canada (Nyandoro et al., 2013). In Zimbabwe, for instance, decentralisation in the education space was only adopted in 1992 after they ran into immense challenges with centralisation post the country's independence.

SGBs in countries like England and Wales carry responsibilities including developing curriculum policies, defining educational needs and financial management (Farrell & Law, 1999). Furthermore, governing bodies in these countries have direct accountability lines to the public and the local education authorities. Much like in South Africa, SGBs in England have representation from the same stakeholders, including the religious sector for England (James et al., 2013).

It is apparent from the literature review that SGBs carry financial management and reporting responsibilities in most countries. In a country like Lesotho, however, financial management responsibilities such as controlling and utilising funds and preparing income and expenditure statements are vested with the school's principal as per the country's Education Act, Act 21 of Lesotho (Act, 2010). Preparing and approving budgets and financial statements and their auditing are the sole responsibility of the boards.

The New Zealand education system transformed in the same way as South Africa did. Before the changes, New Zealand schools were categorised as statutory crown entities, which operated at a Minister's arm-length; however, they were still an integral part of the government (Broadbent et al., 1999). In terms of the law, each school, as a crown entity, was expected to prepare audited financial and non-financial reports to be presented to Parliament.

The above depicts quite a varying manner of handling education in different countries. There is, however, some convergence in terms of the decentralised way the education system is structured in different countries. I will now review individual countries whose

education system is closely related to the South African one on the basis of various characteristics including government involvement, funding of schools, school going age and school governance amongst others.

2.13.1 ENGLAND

School governance reforms in England started in the 1940s with the Education Act of 1944, introducing governing bodies as they are known currently. Between the 1940s and 1970s, governance in schools was the prerogative of the Local Education Authorities (LEAs), who administered it from the districts (Balarin et al., 2008). Parents and the rest of the stakeholders were not allowed to participate in any governance structure because the government's intention at the time was to remove governance responsibilities from its citizens. During this period, governance in schools remained largely centralised because the government was running the operation of schools. LEAs were the only ones involved in school governance and controlled school finances, appointed staff and decided on learner admission or otherwise (Arnott & Raab, 2000). The government made strides to change this situation, as it challenged how schools are run by introducing the Education Reform Act in 1988. This act was meant to govern public schools and constitute school-based management structures to replace the LEAs (Balarin et al., 2008). This paved the way for schools in England to move to a participatory school governance system.

Following the enactment of the Education Reform Act, English schools could become autonomous because stakeholders were able to participate and provide site-based management system of school governance (Hooge et al., 2012). In this way, all roles and responsibilities that LEAs previously held were now transferred to SGBs. As a direct consequence of this, an increased number of people began to participate in school governance, and schools adopted a multi-dimensional system of governance and now have a distinguishable governance system (Dean et al., 2007).

School governors are responsible for monitoring and evaluating progress towards attaining set objectives and reviewing the performance regime so that the schools do not regress (Balarin et al., 2008). The governors, in turn, placed the responsibility of aims and objectives development and performance target setting on school principals (Bell & Chan, 2005). Thus, the roles and functions of the SGB against that of the school principal were

clearly defined in that the principal is in charge of the educational outcomes and management of the school, whereas the SGB is responsible for its governance.

2.13.2 AUSTRALIA

The Australian government controlled the provision of education, directly influenced by countries like England, through a centralised system while also providing the schools with the requisite subsidies (Bush & Gamage, 2001). Education law-making was a jurisdiction for the sole preservation of LEAs. The provision of education infrastructures such as laboratories and libraries, as well as funding related to education programmes and scholarships, remained under the control of LEAs (Caldwell, 2012). As the funding for education grew, the amount of unhappiness within communities increased because many were dissatisfied with how the education system was organised (Birrell, 2001). The Australian government responded to this dissatisfaction by commissioning the Karmel Report, which established that there were indeed many clashes in the public schooling system and that resource distribution was uneven (Lingard, 2000). The Australian education system overhaul came into effect and thus, the implementation of the Karmel Report in 1974 with the pronouncement of the Australian Capital Territory Act of 1974, which introduced the decentralisation of the education system by establishing cooperate bodies in schools (Gammage, 2008). This was the first time parents were allowed to be part of the governance processes in schools. It must be said, however, that Australia still does not have a single-coordinated schooling system and that local government still has no role compared to other countries like England (Dempster, 2000). Each Australian state maintains the responsibility to fund and regulate its schools.

The Australian education system draws similarities with the (history of the) South African education system in that its reforms came about due to a social resistance movement that sought change. While the Australian education system remains largely decentralised, the South African one has been centralised and is run as a single, uniform and coordinated system that delivers the same education to all across its provinces.

2.13.3 BOTSWANA

When Botswana was colonised, the education system was not centralised and produced a minimal number of job seekers who were ready for employment in its administration.

During this period, tribal authorities ran community schools, whereas local churches missionary schools (Jotia & Pansiri, 2013). Community schools we largely found in rural and economically depressed areas, while missionary schools were found in more affluent areas.

After its independence, the Batswana government, through the enactment of the Education Act of 1965, established district councils whose mandate was to run primary schools to the exclusion of parents and many other role players (Milondzo & Adjei, 2009). However, the segregation of schools (primary schools in the main) continued in the sense that LEAs were divided to support poor schools on the one hand and the others, affluent schools while keeping their mandate of performing functions as per the LEAs in England (Jotia & Pansiri, 2013).

During the post-modernisation era, the Batswana government experienced the challenges that come with a centralised governance model of schooling, including admission pressures that the government couldn't resolve (Moswela, 2010). Furthermore, the government did not consider the learners' socio-economic circumstances and culture when admitting them into schools, which caused a huge number of learners not to complete their schooling. As a response, the Batswana communities built and resourced independent and private schools with a similar curriculum content to the government-run schools and were administered by their school councils (Milondzo & Adjei, 2009).

The government of Botswana, in response to the crises mentioned above, introduced decentralisation of the education system around 1994, which meant that the private schools would receive the much-needed financial backing from the government; however, they still maintain the involvement of communities in the schools' running (Moswela, 2010). This also meant that the communities had to share control of the schools with the government. This ushered in a decentralised governance model where decision-making powers were delegated to school councils whose composition was principals, parents and teachers operating under the state's laws (Jotia & Pansiri, 2013).

The Botswana school governance system is run as per the Botswana National Policy on Education, colloquially known as Education for Kagisano. Some of its prescripts include cultural pluralism and multi-ethnicism (Jotia & Pansiri, 2013).

2.14 ACCOUNTABILITY

In the context of this study, accountability is a moral and legal obligation placed on the school's principal and SGB, requiring them to explain to stakeholders how the school finances entrusted to them have been utilised. It can, however, be defined to include two predominant uses: "…a virtue and as a mechanism" (Vance et al., 2015, p. 350). Accountability can further be explained as a requirement for one to rationalise their actions (Farrell & Law, 1999). This rationalisation will be easier if complete transparency as a function of accountability is emphasised with all relevant stakeholders. Consequently, accountability is a broad concept enshrined as one of the most important guiding values in governance (Zumofen, 2016). It involves a relationship between two parties, one responsible for explaining their actions to the next (Facal & Mazouz, 2013). In the public arena, government structures (such as SGBs) are increasingly required to account for their decisions to those who put them into office and substantiate the utilisation of these financial resources (Lindberg, 2013). Having said this, SGBs are empowered by the SASA to oversee and control resources allocated to their schools (Mestry, 2004). The term accountability originates in financial accounting, focusing on monitoring how an organisation's financial officials spend financial resources. It can be concluded that accountability in financial management is about responsible stewardship and a means to ensure that public financial resources are used how they have been budgeted.

Accountability is considered a standard of good and effective administration, especially concerning the management of finances (Ramdhani et al., 2016). When public funds are utilised, there is an added requirement to deploy them prudently, efficiently and economically without any wastage (Zeyn, 2011). The assumption of responsibility to manage public resources in this instance suggests that the SGB will always be held liable for its financial decisions and the management of its financial expenditure. In keeping with the financial management theme, accountability can be considered responsibly

controlling or directing public resources. It is furthermore about ensuring that all financial decisions are legally sound and grounded in good processes to ensure value for money and return on investment (Redlynch, 2001).

2.15 THEORETICAL FRAMEWORK

This study used accountability theory as a lens through which to interrogate the barriers that impede the financial management accountability by SGBs of quintile 1 to 3 schools in Soweto. It defines how the apparent need to explain one's actions to the next person influences one to contemplate being accountable for the method through which certain decisions have been taken (Vance et al., 2015). Accountability theory has the following components:

- Identifiability
- Expectation of evaluation
- Awareness of monitoring
- Social presence

Consequently, the perception that one needs to take responsibility for a process that results in a decision being taken and results delivered improves the potential that one will apply themselves better regarding behaviour linked to the decision-making process (Crano & Prislin, 2006). This, sometimes referred to as systematic processing, also has to do with profound intellectual considerations when people are making decisions (Vance et al., 2013). In this regard, people who are systematic thinkers in arriving at decisions will consider a "thorough, in-depth, complete, and well-advised processing of all given information" (Wirth et al., 2007, p. 780). The intention for SGBs should, therefore, always be about taking decisions that will have effective outcomes, in turn, always being accountable. In this regard, Scholten et al. (2007) argues that an amplified emphasis on systematic processing will increase the insistence on delivering better results for which people will account.

Figure 2.2 demonstrates the proposed accountability model, adapted from Vance et al. (2013). It illustrates how barriers can influence the propensity of SGB members to be accountable. It will further demonstrate the relationship between variables and overall

financial management accountability or lack of it. This model assessed the SGB members' perceptions of these barriers.

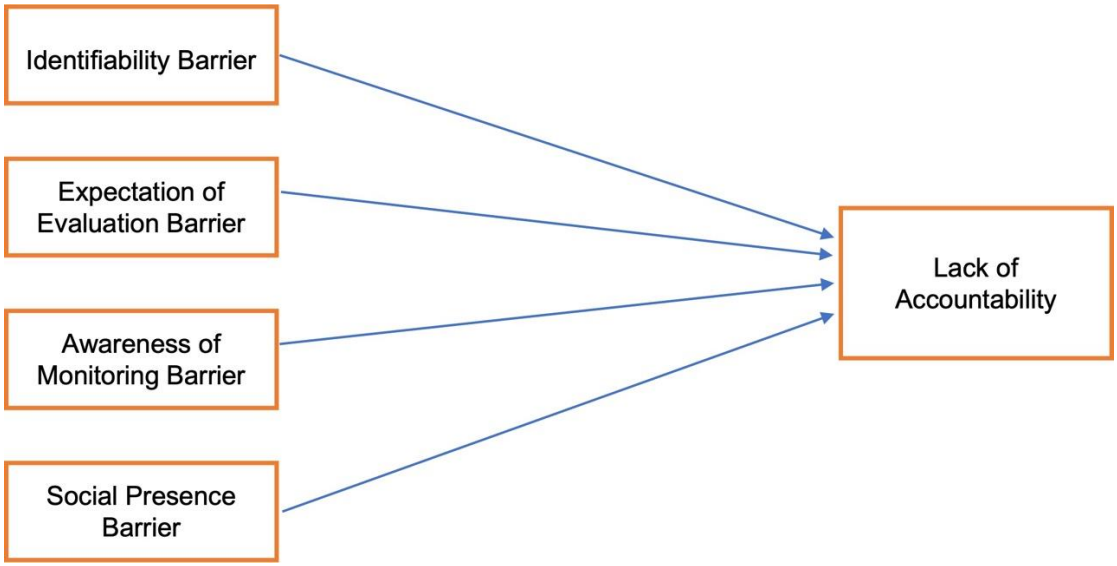

Figure 2.2: Proposed accountability model (adapted from Vance et al., 2015)

2.16 RESEARCH GAP IN THE LITERATURE

The literature reviewed concerning schools' financial management indicates limited research in relation to financial management accountability within no-fee-paying government-run schools (Mestry, 2018). Furthermore, the review revealed that research in this area only goes as far as to indicate that the management of some government schools could result in the mismanagement of finances (Rangongo et al., 2016). To this end, the closest study to uncovering barriers to financial management accountability looked at financial mismanagement in secondary and primary schools and identified poor monitoring and weaknesses in applying the law (Motsamai et al., 2011).

A study conducted exclusively amongst schools in rural areas investigated whether SGBs have the financial management acumen to make financial decisions (Aina, 2017). Furthermore, a study investigating the possible causes of governance challenges in schools indicated that the challenges experienced by rural schools are related to the inability of governors to carry out their financial management responsibilities (Xaba, 2011). In addition, a study investigating the views of parent governors and their responsibilities in rural schools established that SGB members are not always aware of

financial mismanagement, especially from the top echelons of SGBs, which remains a significant problem (Mohapi & Netshitangani, 2018).

Consequently, a study carried out in one school in Meadowlands, Soweto, focused on whether or not SGB members have the requisite skills to carry out their responsibilities as envisaged by SASA (Mpanza, 2015). In pursuing prudent financial management, some skills are necessary for SGB's governors to meet the requirements of its work (Ndou & Mbunyuza de-Heer Menlah, 2015). These skills are critical in demonstrating resident capacity within SGBs to perform their functions. Research has demonstrated that most parent governors, even post-training, do not have the requisite levels of literacy to, amongst others, manage school finances (Heystek, 2011). A handful of SGB members will be able to read, comprehend and decode their responsibilities. Parents resort to outsourcing their governance responsibilities to educators due to their capacity inadequacies (Diamond, 2015).

Therefore no study investigated barriers that cause a lack of financial management accountability by SGB members in quintile 1 to 3 schools in the Johannesburg region. The current study investigated barriers that impede SGBs from accounting for school finances.

2.17 BARRIERS IMPEDING FINANCIAL ACCOUNTABILITY IN SCHOOLS

Informed by the research problem and research questions, it is necessary to evaluate the potential barriers to prudent financial management by SGBs. These barriers could impact accountability.

2.17.1 IDENTIFIABILITY BARRIER

This barrier deals with a person's actions to remove their obscurity and can, therefore, be directly linked to them. It is about the awareness that the results of their actions can be directly associated with them and reveal their true character (Vance et al., 2013), which is a direct contradiction of the concept of obscurity (Scholten et al., 2007). This barrier is a great preventative measure for people prone to hiding, especially when they do not want themselves or their actions to be recognised. In this way, SGB members should participate in decision-making processes and not hide behind anything or anyone when

the time for accountability comes. Conversely, if a person believes that they and their actions are distinct within any setting, any untoward behaviour is prevented.

2.17.2 EXPECTATION OF EVALUATION BARRIER

The barrier is premised on an expectation that an individual's action will be evaluated by another against an agreed-upon set of indicators. These expectations compound behaviour that is acceptable and welcomed by society (Hochwarter et al., 2005). This barrier can lead to a person focusing their attention inwardly and having increased concern to the extent that they are influenced in gravitating towards socially sought-after decisions due to their past learned standards (Vance et al., 2013). This barrier is useful for creating accountability in this context amongst SGB members because it increases the awareness of wrongdoing between one's actions and the generally accepted standards in society or within a group setting (Sedikides et al., 2002). Furthermore, it creates a heightened need for a person to present a good impression of themselves within a group, thereby avoiding negative behavioural tendencies.

2.17.3 AWARENESS OF MONITORING BARRIER

As a function of monitoring, it is more efficient if a person is aware that they are being monitored, as this increases accountability. A depiction of indicators suggesting that someone is being monitored heightens their expectation and, by extension, accountability (Vance et al., 2013). This can be enhanced through sharing historical data about financial improprieties and the associated consequences, for instance, to dissuade SGB members from any behaviour that would impede a lack of accountability.

2.17.4 SOCIAL PRESENCE BARRIER

The social presence barrier has to do with a person being aware that other people are present or involved in the function that they perform. Vance et al. (2013) argue that the presence of another person has a unique covert influence on accountability. This is "because being called to upon to justify one's actions to another (accountability) is a possible, albeit uncertain, outcome of interaction, one is more likely to feel the need to be prepared to respond than if no presence exists" (Vance et al., 2013, p. 351). The presence of other SGB members when decisions are taken increases accountability and negates any possible wrongdoing.

2.18 CONCLUSION

This chapter reviewed literature analysing financial accountability and governance in South African public schools and explored the legislative framework guiding SGBs. A conceptual framework depicting the proposed accountability model was presented, as well as the role of SGBs and differing perspectives on their role. The barriers impeding prudent financial management by SGBs as informed by the proposed accountability model, adapted from Vance et al. (2015), were presented and analysed. In Chapter 3, the study's research methods to collect and analyse the relevant primary data are presented.

3 CHAPTER 3: RESEARCH METHODOLOGY AND DESIGN

3.1 CHAPTER OVERVIEW

The literature review in Chapter 2 identified a research gap in the literature in so far as comprehending the barriers that impede financial management in selected schools in the Johannesburg area. The purpose of this chapter is to explain the research methodology implemented to collect the scientific data that helped answer the research questions. It deals with justifying the research methodology, discusses the sampling frame, techniques and units of analysis used and, lastly, presents ethical considerations and the limitation of scope in the context of the research methodology adopted.

3.2 RESEARCH METHODOLOGY

Methodology is underpinned by a system that employs certain techniques to arrive at a scientifically proven conclusion that is reviewable by peers. The scientifically proven conclusion is based on an analysis of results from a set of data collected through a predetermined collection technique and analysis method. Scholars, such as Kolbi et al. (2008), agree and define methodology as a process that utilises appropriate methods to analyse a direction research takes. Research methodology has therefore been defined as specific techniques that intend to investigate ideas opposed to each other, especially those related to society as a whole (Hammersley & Traianou, 2011). This process also involves opposing views about both the process of achieving the intended results and the results themselves. To respond to these antagonisms, Long (2014) and Igwenagu (2016) describe research methodology as a process that employs logically sound, theoretically grounded and systematically strong techniques that can be applied to any field of study.

The methodology decisions influence the direction the research will take, including the way such research will be undertaken. In agreement, Mohajan (2018) advises that the research model impacts the methodology to be deployed. The point being made here is that research methodology, together with decisions taken either within it or as a result thereof, does not happen in a vacuum; rather it is informed.

Wotela (2017) advances pursuant to the above point that the most important decision related to research methodology is whether a researcher will employ a qualitative or quantitative research strategy or both. Research methodology is therefore very important because it informs the selection of research methods (Long, 2014). This study employed a quantitative research strategy that followed the methodology defined above.

3.3 RESEARCH PARADIGM

A research paradigm comprises broad theoretical postulations followed by a specific grouping of professionals and is a “comprehensive belief system, world view, or framework that guides research and practice in field” (Khaldi, 2017; Willis, 2007, p. 8). It can be described as how a researcher views or defines his world (Denzin & Lincoln, 2005). It examines social phenomena upon which a specific comprehension can be attained and explanations attempted (Saunders et al., 2007). A research paradigm is, therefore, the lens through which a researcher interprets and processes their world. It is a tool that is deployed in resolving research problems.

Various paradigms have been mooted, but several scholars have converged on three main paradigms, namely positivist, interpretivist and critical (theory) (Kivunja & Kuyini, 2017). Rehman and Alharthi (2016) concur that these paradigms are distinct research approaches, especially considering research conducted within the education space.

This study adopted a positivist paradigm, which is defined as a philosophy wherein scientific methods are applied to unearth the truth about the social world (Pham, 2018). It has also been considered a strategy established in ontology asserting that reality is devoid of any dependence on the researcher’s perceptions of reality or truth (Aliyu et al., 2014). Consequently, this paradigm emphasises understanding the phenomena under study in the scientific measurement methods (Hammersley, 2013). In the final analysis, researchers sitting in different places and periods can achieve similar results about a specific phenomenon. This paradigm also directs that there will always be a cause-and-effect connection between facts. As soon as this is established, future research work can predict this (Rehman & Alharthi, 2016).

It was important, therefore, to ground this study in this paradigm because it has a structure informed by rules that negate errors in the research process. It also helped uncover trends related to the phenomenon under study, for instance, the linkages between financial management accountability and barriers that might impede it. In this regard, evidence was gathered, analysed and articulated in a proposition that explained the causal effect between dependent and independent variables (Rehman & Alharthi, 2016).

3.4 RESEARCH APPROACH

This study used a cross-sectional design. It offers a picture of the results and features thereof at a particular point in time. In this type of design, the researcher processes the results and the participants' exposure to the study simultaneously (Setia, 2016). It draws conclusions on differences between the participants and the phenomena under study through the collection of data at the same time. In this design, the researcher selects the full population or a subgroup thereof to collect data (Olsen & St George, 2004). This data provides a synopsis of the phenomenon at a point in time, in this case, barriers that impede financial management accountability.

This study employed descriptive research because it focused on explaining the phenomenon related to the barriers that impede financial management in schools. Descriptive research helps collect data about circumstances that would have transpired in the present (Khaldi, 2017). It describes a phenomenon using appropriate research methodologies to examine variables and provide an accurate description of a population using a range of research methods that probe a set of variables (Magilvy & Thomas, 2009). Its goal is to describe a phenomenon and its features and explain "what rather than how or why something has happened" (Nassaji, 2015; Siedlecki, 2020, p. 129). Furthermore, it assists in finding out what the truth is, in this case, what are the barriers that impede financial management accountability in schools.

This study employed a quantitative research method. Quantitative research is a way of gathering data from various sources and carrying out an analysis of it. It is defined as overall steps employed in research using data analysed through statistical methods to respond to the research question and hypotheses (Apuke, 2017). Furthermore, it is

considered to produce data in a computable format usually put through prescribed analysis to ultimately associate inferences drawn from it (Kothari, 2004). Flowing from this, it can be considered a process that explains a phenomenon through the collection of data that is expressed through numerical methods, put through a process of analysis using methods that are expressed in mathematical terms (Muijs, 2004). The purpose of quantitative research, amongst others, is to create knowledge and comprehension about the world.

The quantitative methodology was chosen because it profiles the research participants by determining proportionally, which has characteristics that will help explain the phenomenon under study. In this regard, the perceptions amongst a proportion of SGB members about each barrier that impedes prudent financial management accountability were determined to arrive at a conclusion about their impact. The statistically comprehensive results were then used to formulate the probability of occurrence and even the causal relationships among the variables.

The quantitative methodology allowed for a quicker turnaround time in data collection because it permitted simultaneous data collection through multiple sites, enabling the study to reach a higher sample size. It was imperative to establish replicability given the type of issues that this study investigated, and this method provided for that.

Finally, it was important to guarantee the anonymity of respondents in this type of study and the quantitative methodology guaranteed this. In the final analysis, this study aimed to unearth the underlying causes of a phenomenon through the SGB members' perceptions about what appears to be their predisposition regarding the lack of financial management accountability.

3.5 REASEARCH DESIGN

An appropriate research design is considered a blueprint a study should pursue for collecting, analysing and interpreting data (Mpanza, 2015). Therefore, it was important for the researcher to adopt a framework that would yield accurate results. Thus, this study adopted a non-experimental descriptive quantitative research methodology. Descriptive

research intends to describe a phenomenon using appropriate research methodologies to examine variables (Magilvy & Thomas, 2009).

3.5.1 QUESTIONNAIRE DEVELOPMENT

This study utilised a descriptive design through a survey because it could explain a phenomenon concerned with the perceptions of SGB members in relation to barriers that impede prudent financial management accountability in quintile 1 to 3 schools. Additionally, it was selected because:

i. The research questionnaire is less costly than other methods (Patten, 2016);
ii. Using a questionnaire is considered to be appropriate, especially for a dissertation at a Master's level (Best & Kahn, 2006);
iii. Information can be collected from many people within a short space of time (Gillham, 2008) and
iv. The questionnaire removes interviewer prejudice, and the analysis of the responses is sufficiently easy (Gillham, 2008).

Furthermore, it was chosen because the research participants could be profiled by determining proportionally, which has characteristics that explain the phenomenon under study. In this regard, the perceptions of a proportion of SGB members about each barrier that impedes prudent financial management accountability were determined to arrive at a conclusion about their impact.

The questionnaire for this study was modified from a survey conducted by Vance et al. (2015). It consisted of questions and scales that measured the following areas:

i. The respondents' demographic information.
ii. Barriers impeding financial management accountability, using the conceptual framework proposed by Vance et al. (2015).
iii. SGB financial management contextual factors (Mestry, 2018).

The questionnaire was utilised to respond to the research question. The questionnaire was administered physically to the SGB members during their scheduled meetings. The GDE granted consent to access the schools, their SGB meetings and all the participants. This issue is reported in the section 3.10.

3.6 POPULATION AND SAMPLING

A population is a collection of people or things that have the same features (Jason & Glenwick, 2016). Malhotra and Birks (2007) agree with this definition and expand on it, suggesting that this collection of people must share a purpose of investigating a research problem.

The target population for this study was all members of SGBs of ten quintile 1 to 3 public schools in Soweto, which is part of the Johannesburg Central District. Each member of an SGB was afforded an equal opportunity to participate in this study.

Resources and time were factors that had to be considered for this study. As a result, it was not possible to gather data from every possible unit within the population. In this regard, sampling had to be done. Consequently, sampling as a process was considered to involve a selection of a group of people or things from within the targeted population to form part of a study. This selection had to be sufficiently big in relation to the size of the population for it to provide an accurate depiction of the results (Bryman, 2016).

Therefore, this study employed a probability sampling technique and utilised the simple random sampling strategy. Simple random sampling provides an equal probability for each person within a population to be selected. It is effectively utilised when you have a sampling frame that can be easily accessed and dispersed equally (Saunders et al., 2007). Bairagi and Munot (2019) concur and add that it is useful when the population size is not too big. Simple random sampling allowed the study to be as representative of the population as possible and avoided sampling bias.

A sample of 80 respondents was considered to be sufficient for analysis. In this study, all schools that participated had a full complement of SGB members in the sample. The sampling frame in this instance was equal to the population of the study, which was 100, given that all 100 questionnaires were circulated to members of the SGBs. Ninety-two questionnaires were received, of which 12 had to be discarded due to incomplete responses. This meant that this study had a return rate of 80 per cent due to the ease of access of the participants.

3.7 PROCESS OF ANALYSIS

The analysis of research data is about the management and rearrangement of data in such a manner that it can be interpreted. The data analysis process involves using statistical methods to identify correlations and any errors that might be embedded in the data (Bairagi & Munot, 2019). Once the raw data was collected from members of the SGBs, it was populated onto an Excel spreadsheet before being captured into a software programme that analyses data statistically, called SPSS. The statistical analysis included descriptive and inferential statistics. The descriptive statistical analysis, amongst others, included measures of central tendency and dispersion. With these, the analysis measured means, modes and medians, including standard deviations, variances and frequencies. The inferential statistical analysis included hypothesis tests to confirm or reject the hypotheses advanced on the research question. They included regression analysis in the form of linear regression to test the relationship between variables.

3.8 VALIDITY, RELIABILITY AND DEPENDABILITY

Reliability is considered the possibility of a research tool performing what it is meant to, successfully over a period of time under similar conditions (Bairagi & Munot, 2019). Regarding the results, it relates to the extent to which the techniques employed to collect data and the processes followed to analyse the same data will produce consistent results that are consistent (Saunders et al., 2007). This study paid attention to who collected the data, how it was collected and its accuracy to ensure reliability. The data collection instrument was tested for internal reliability through a test-retest method.

Furthermore, validity is considered an enquiry that confirms that a test of a specific concept, in actual fact, tests that concept (Bryman, 2012). Hence, this study used internal validity to confirm causality between variables and eliminate any alternative explanation of the results. Validity also refers to the extent to which the survey tool measures what it intends to (Pallant, 2020). The sample size for this study was big enough to counter any threat of variability in the results. The survey tool was administered in a standardised manner with all the SGBs across the ten schools to control for any change in the procedures at the time of administering it.

Dependability is concerned with the extent to which the research journey is documented to permit any other person not involved with the research to replicate the processes (Lishner, 2015). Consequently, this study's research design, approach, data collection and analysis were recorded and detailed clearly, concisely and unambiguously. These processes were kept in a research diary that was stored securely with the questionnaire responses.

3.9 LIMITATIONS, FEASIBILITY AND POSITIONALITY

One of the limitations of this research was that the results were only relevant to the schools that participated in the study. The data gathered was not representative enough to generalise the findings and explain the phenomenon under study for all schools in Gauteng; therefore, the results cannot be generalised in this regard.

Given the sheer size of the geographical area where the schools were located, the data collection relied on the SGB meetings. The researcher administered the surveys himself during these meetings. Given the sensitivities around financial (mis)management, SGB members were slightly apprehensive about participating in the study and being as transparent as was required. At the beginning of each session where the questionnaire was administered, the issues of anonymity and confidentiality were addressed, and participants were offered assurances about the ethical requirements, amongst others, on the part of the researcher.

In terms of feasibility, the time to collect data was managed by determining when each meeting of the SGB sat. From this, a schedule was crafted that informed the date and time during which the surveys were collected. In this manner, all SGB meetings were exploited for data collection. Access to schools was sought through a research application that was submitted to the GDE head office. Based on the approval of the research application, the district office ensured alignment with school management teams. The scope of the research was manageable because the sample size was suitable to be administered by the researcher through the developed schedule.

The researcher must declare their opinions, political and cultural context, amongst others, because these are vital issues that may drive the research in one way or the other

(Bourke, 2014). Thus, I made it known that I am a member of the Senior Management Service employed by the GDE as the Chief of Staff in the Office of the. My responsibilities include overseeing the management, review and reporting of resources on behalf of the Member of the Executive Council for Education. I understood fully that the data from the research had to be devoid of my influence. My position in the GDE was disclosed to the participants before the surveys were distributed, and the principle of voluntary participation was reinforced.

3.10 ETHICAL CONSIDERATIONS

The objective of enforcing ethical considerations in research is to protect participants against any potential negative harm that might occur to them due to participating in research activities (Cooper & Schindler, 2014). In any case, ethics in research considers the moral and ethical conduct of the researcher in collecting and analysing data (Creswell, 2014).

A letter was attached to the questionnaire seeking the respondents' consent to use their responses in the study. This letter also addressed who the researcher was, the objectives of the study and the potential social benefits that it carried. The letter of consent guaranteed the respondent's anonymity and that their responses would be treated confidentially. Approval from the Ethics Committee of the University of the Witwatersrand to ascertain maximum ethical adherence was sought, and the GDE Research Committee was also approached for approval to conduct the study in the schools. After capturing the data, the responses were stored in a lockable safe for safekeeping. Additionally, the questionnaires were scanned and saved on a password protected computer for future use where necessary. The cover letter detailing the above is appended hereto.

3.11 HREC (NON-MEDICAL) RISK LEVEL CATEGORIES DEFINITIONS (NOVEMBER 2018)

This study is considered and categorised as "**Minimal Risk**". It did not pose any harm to respondents and researchers alike in that it did not probe for any information beyond what is considered to be everyday life information. It did not probe for the respondent's personal or privileged information. It only probed for the respondents' perceptions about a

phenomenon and their lived experiences. This study did not probe for views around corruption, nor did it probe SGB members' involvement in it. It did, however, probe for what precludes financial accountability in the context of the acceptance model discussed earlier.

3.12 CONCLUSION

This chapter outlined the research methodology that this study followed. The research design, sampling, population size, data collection techniques and analysis, research validity and reliability were discussed, as well as ethical considerations. The next chapter presents the results that emerged from the data analysis.

4 CHAPTER 4: DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.1 CHAPTER OVERVIEW

The previous chapter detailed the research methodology followed to collect empirical data that was used to respond to the research question. This chapter outlines the respondents' profiles, including gender, age and training.

4.2 RESPONDENTS' PROFILES

4.2.1 GENDER AND AGE OF RESPONDENTS

Table 4.1 and Figure 4.1 illustrate the respondents' gender and age profiles. Female respondents comprised 62 per cent of the sample size, while males comprised 38 per cent (Figure 4.1). Thus, the gender distribution of the sample is skewed towards females. While this is the case with this study's results, it is important to note that in the mid-year population estimates for 2021, Statistics SA shows that females comprise 51% of the overall population.

Table 4.1: Respondent age and gender

Gender	Age				Total
	15-20	21-30	31-40	41 and above	
Female	7 (14%)	11 (22%)	10 (20%)	22 (44%)	**50**
Male	3 (10%)	3 (10%)	5 (16,7)	19 (63,3%)	**30**
Total	**10 (12,5%)**	**14 (17,5%)**	**15 (18.8%)**	**41 (51,3%)**	**80**

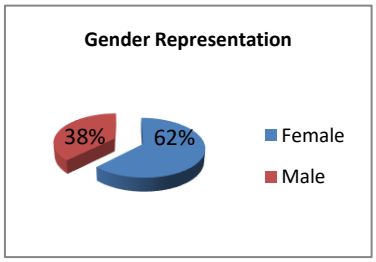

Figure 4.1: Gender representation

The respondents aged 41 and above comprised 51 per cent of the sample, while the 21-30 and 31-40 age groups comprised a cumulative 36.3 per cent (Table 4.1). A question that arises is whether there is a link between age and gender and the financial management of the SGB.

4.2.2 SCHOOL GOVERNING BODY REPRESENTATION AND SCHOOL QUINTILE RANKING

It is important to note that only secondary schools participated in the study. Quintiles1, 2 and 3 comprised 54 per cent, 18 per cent, and 29 per cent of the sample, respectively.

Given that the study population was schools designated as quintiles 1, 2 and 3, these schools represent the poorest of learners. Therefore, the mismanagement of the school finances will invariably have a devastating impact on an already disadvantaged student base. Those charged with financial management responsibilities must be equipped with the necessary tools to carry out their responsibilities effectively and efficiently.

Table 4.2: School Governing Body component representation and quintile ranking

SGB component representation	Quintile ranking			Total
	Quintile 1	Quintile 2	Quintile 3	
Educator	11	4	5	**20**
Learner	4	1	5	**10**
Non-teaching Staff	6	2	3	**11**
Parent	19	5	5	**29**
Principal	3	2	5	**10**
Total	**43**	**14**	**23**	**80**

Quintiles 1 and 2, as shown in Table 4.2, depict a majority representation by the parent component, followed by the educator component within the SGB, compared to quintile 3, demonstrating an equal split between the two. This could be due to several reasons, including resignations, suspensions, etc. It must be mentioned that the norm is that the parent component must be in the majority.

It would be reasonable to assume that SGB component representation is very important as it brings together individuals with different skills and knowledge, enabling the SGB to function efficiently.

Figure 4.2 shows a graphical representation of the data in Table 4.2, clearly illustrating differences in SGB component representation in the different quintiles. Quintile 1 is

majority represented by all groups compared to quintiles 2 and 3. Noteworthy is that the representation in quintile 2 is low in all groups.

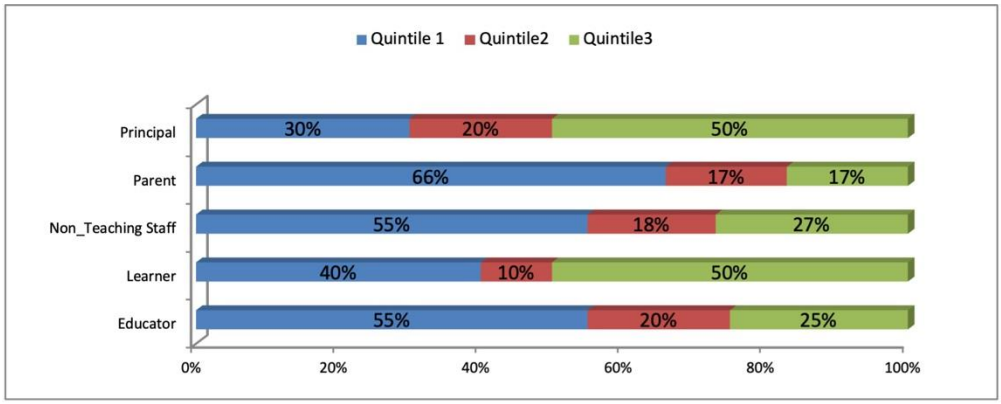

Figure 4.2: School Governing Body component representation and quintile ranking

4.2.3 TRAINING AND ORIENTATION AND SGB TERM SERVED

The importance of orientation cannot be stressed enough as it introduces new members, helps them feel comfortable in their roles and ensures that they are aware of the policies and expectations. Furthermore, orientation will ensure that there will be a systematic and streamlined approach to communicating responsibilities and expectations.

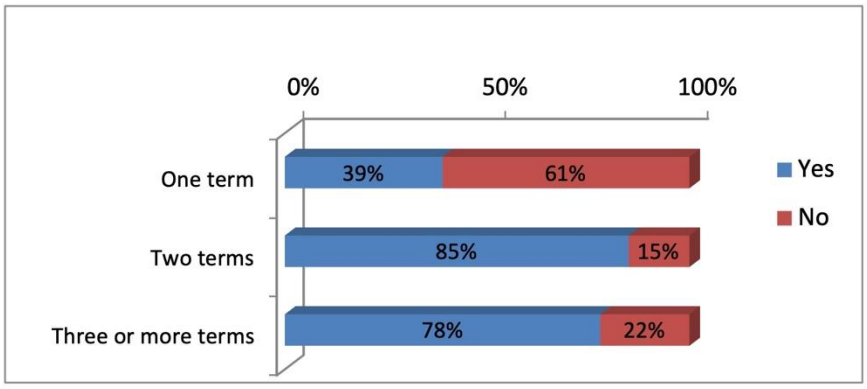

Figure 4.3: Training and orientation of School Governing Board members

Figure 4.3 illustrates the training received by SGB members per term served. The figure shows that 61 per cent of those that served one term did not receive any training. This is very concerning as members might not fully understand their roles or, in some cases, might not have the desired skill set to carry out their expected roles. More SGB members serving two or more terms received training (Figure 4.3).

Table 4.3 further breaks down the training received by school ranking or quintile. Most quintile1 SGB members (66%) serving one term had not received any training or orientation. The same pattern can be seen in quintile 3. Interestingly, all three quintiles follow the same pattern for SGB members serving two or more terms.

Table 4.3: Training or orientation received by School Governing Board members

SGB term served	School quintile	Training/orientation received		Total
		Yes	No	
One term	Quintile 1	5 (33%)	10 (67%)	15
	Quintile 2	2 (67%)	1 (33%)	3
	Quintile 3	4 (40%)	6 (60%)	10
Two terms	Quintile 1	9 (82%)	2 (12%)	11
	Quintile 2	6 (100%)	0 (0%)	6
	Quintile 3	2 (67%)	1 (33%)	3
Three or more terms	Quintile 1	15 (88%)	2 (12%)	17
	Quintile 2	4 (80%)	1 (20%)	5
	Quintile 3	6(60%)	4 (40%)	10
Total		53 (66%)	27 (34%)	80

4.2.4 NUMBER OF LEARNERS AND TRAINING RECEIVED

The SGB is responsible for promoting the best interests of the school and its learners. This can only be attained if all SGB members are trained and provided with tools to carry out their duties efficiently and effectively. This is even more important when budget constraints are a challenge for the school and further exacerbated by a large number of students enrolled at a particular school.

Table 4.4 shows that 26 per cent and 40 per cent of SGB members in schools with 700 to 999 learners and 1000 or more learners, respectively, had not receive any training. The roles occupied by SGB members are important. The impact of not training members to discharge their expected duties to ensure school governance is concerning. SGB members are expected to carry out their responsibilities and manage budgets that run into millions of rands without training.

Table 1.4: Number of learners and training received by SGB members

Number of learners at each school	Training or orientation received		Total
	Yes	No	
700 to 999	26 (74%)	9 (26%)	35
1000 or more	27 (60%)	18 (40%)	45
Total	**53 (66%)**	**27 (34%)**	**80**

4.3 SGB FINANCIAL MANAGEMENT FACTORS

This section focuses on the respondents' perceptions regarding financial management in schools. A 5-point Likert scale was used to measure the responses for this section. The mean score was used as an aggregate measure of each question's responses. A mean figure close to five indicates significantly good performance, whereas a mean figure close to zero indicates significantly poor performance.

Furthermore, a correlation coefficient (R) was assessed to identify simple linear relationships between the variables. Correlation ranges from minus one to plus one, and a number close to plus one shows a very strong positive linear relationship, while a number close to minus one shows a strong negative linear relationship. A positive linear relationship indicates that both variables' values tend to increase together, whereas a negative correlation shows that an increase in one variable tends to decrease the values of another variable.

4.3.1 SCHOOL GOVERNING BODY'S RESPONSIBILITIES IN FINANCIAL MANAGEMENT

The overall score represented by the mean of the SGB members' understanding of their roles, discussing their expectations and their awareness of their limitations is 3.9. This score is supported by the fact that only 34 per cent of the respondents had not received any training or orientation. Furthermore, the attribute "Understanding of responsibilities" scored the highest (4.3) compared to the other attributes (Figure 4.4).

A deeper analysis of the scoring shows that 93 per cent of respondents aged 41 and above scored highest for this attribute (Understanding of responsibilities), while 80 per cent of 31 to 40 years old, 71 per cent of 21 to 30 years old and 50 per cent of 15 to 20 years old also scored this attribute the highest.

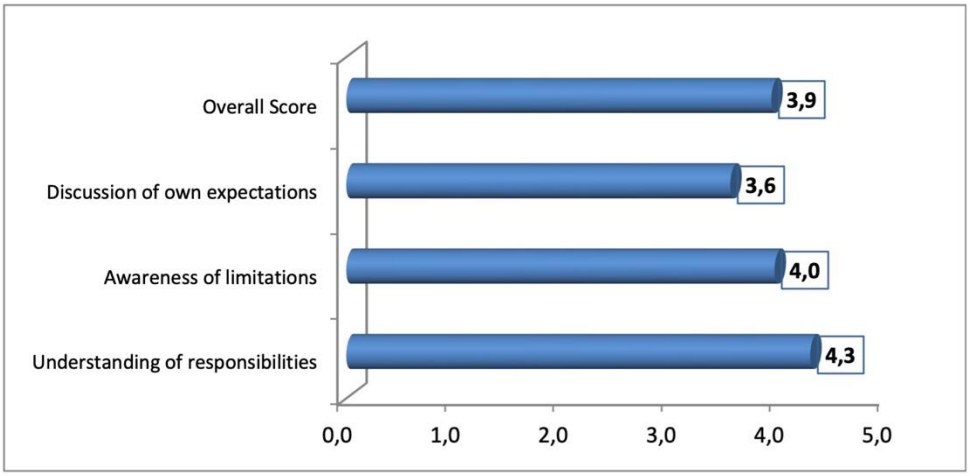

Figure 4.4: Perception of School Governing Board members' financial responsibilities

Figure 4.5 illustrates how the relationship between the different variables. While there is some linear correlation between the attributes, it is not significantly high. All attributes are positively correlated as follows:

- SGB understands its responsibilities *vs* Awareness of limitations: **0.41**
- SGB understands its responsibilities *vs* Discussion of expectations: **0.36**
- Awareness of limitations *vs* Discussion of expectations: **0.36**



Figure 4.5: Heat map; Perceptions of SGB members' financial responsibilities

This means that the SGB members are aware of their responsibilities and limitations, as demonstrated by a positive linear coefficient above zero. This applies to the other variables.

4.3.2 SGB COMPLIANCE WITH FINANCE POLICIES

This section considers the following variables as they relate to compliance by SGBs with finance policies:

1. Adherence to financial policies.
2. The frequency of school finance reviews.
3. Development of Financial Management Policies.
4. SGB financial accountability.

The overall score for all the attributes is 3.36, which is somewhat modest considering that non-compliance could lead to financial mismanagement and non-achievement of objectives as set out by the schools and the GDE.

The lowest score, as depicted in figure 4.6, is the adherence to finance policies (2.9), while the highest is for developing Financial Management Policies (3.7). This demonstrates a disjoint between the development of policies by SGBs and their adherence and implementation thereof. The respondents have frequent meetings,

develop financial policies, and consider the SGB to act responsibly and accountably but adherence to finance policies is still considered challenging.

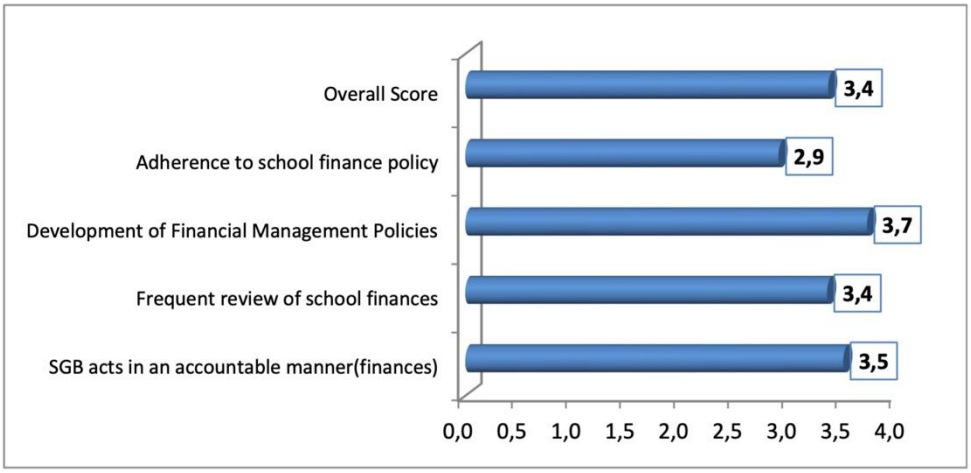

Figure 4.6: SGB compliance with finance policies

SGB accountability and the review of finances show a positive linear relationship and an expected correlation coefficient of 0.55. The results also show that the respondents do not highly associate the review of finances with adherence to finance policies. The two attributes show a modest correlation score of 0.36 (Figure 4.7). All attributes are positively correlated as follows:

- SGB is accountable *vs* Review of finances: **0.55**
- SGB is accountable *vs* Financial Management Policies development: **0.52**
- SGB is accountable *vs* Adherence to finance policy: **0.47**
- Review of finances *vs* Financial Management Policies development: **0.36**
- Review of finances *vs* Adherence to finance policies: **0.43**
- Financial Management Policies development *vs* Adherence to finance policy: **0.51**

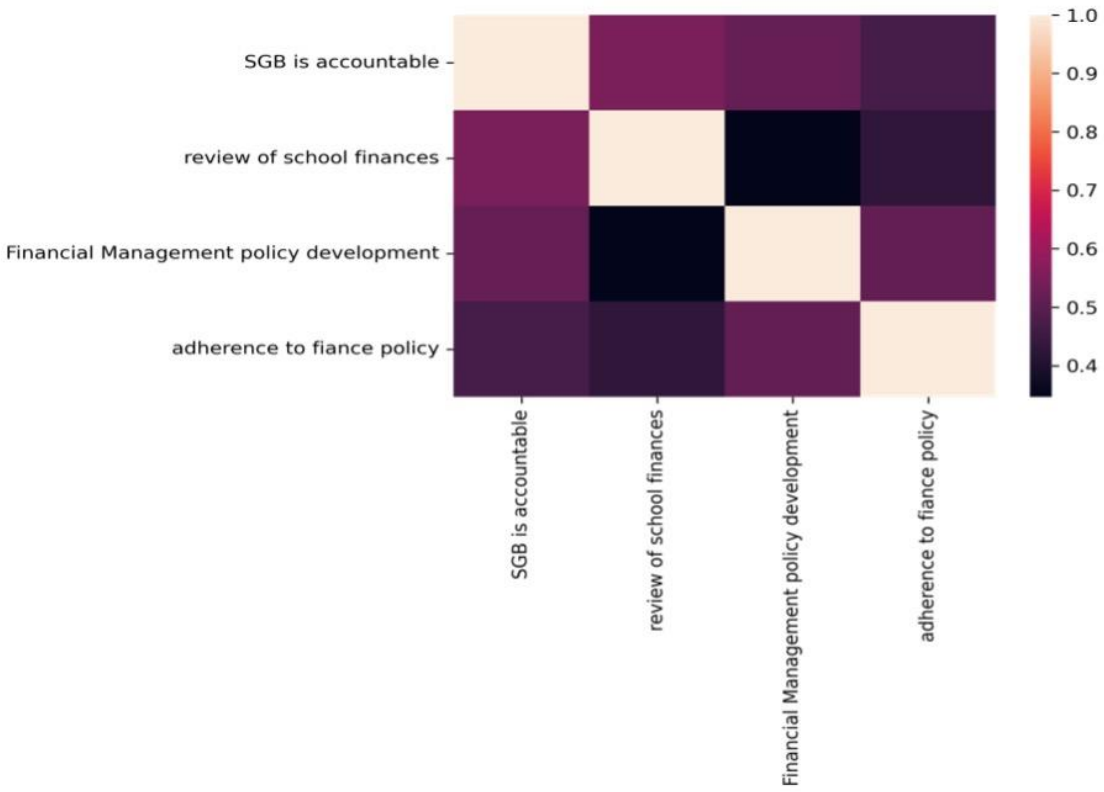

Figure 4.7: Heat map; SGB compliance with finance policies

4.3.3 SCHOOL GOVERNING BODY'S FINANCIAL MANAGEMENT TRAINING

The results illustrate that 67 per cent of the respondents had received financial management training and induction. Figure 4.8 further supports this. The attribute has an impressive score of 4.4. It is, however, concerning that while most of the respondents have received training, adherence to policies remains a challenge, as shown previously. If training is not the issue's core, could accountability be the issue?

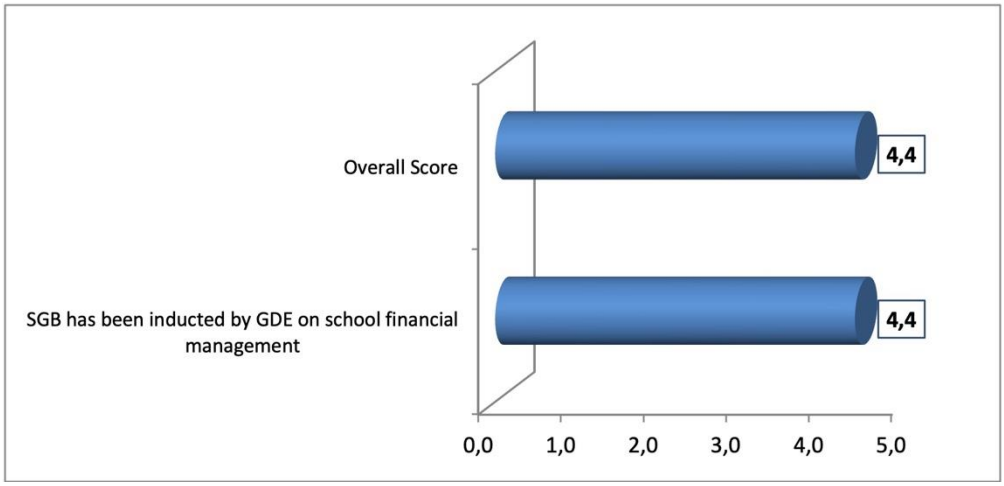

Figure 4.8: Financial management training

4.3.4 INTERNAL CONTROL MECHANISMS

The overall score for internal control mechanisms is a modest 3.59. While the SGB is considered a well-functioning committee (4.1), not all committees have a member who is a finance expert. This crucial role needs to be treated as a critical skill. Further analysis of the results shows that 42 per cent, 71 per cent, and 48 per cent of quintile1, 2 and 3, respectively, do not have a finance expert on the SGB committee.

Budget adherence shows a score of 3.8, which is modest. An assumption could be that preparing and considering financial reports should aid with adherence to budgets but considering that this attribute shows a modest score of 3.35 and in some committees, there is no finance expert available, this would explain the modest scores.

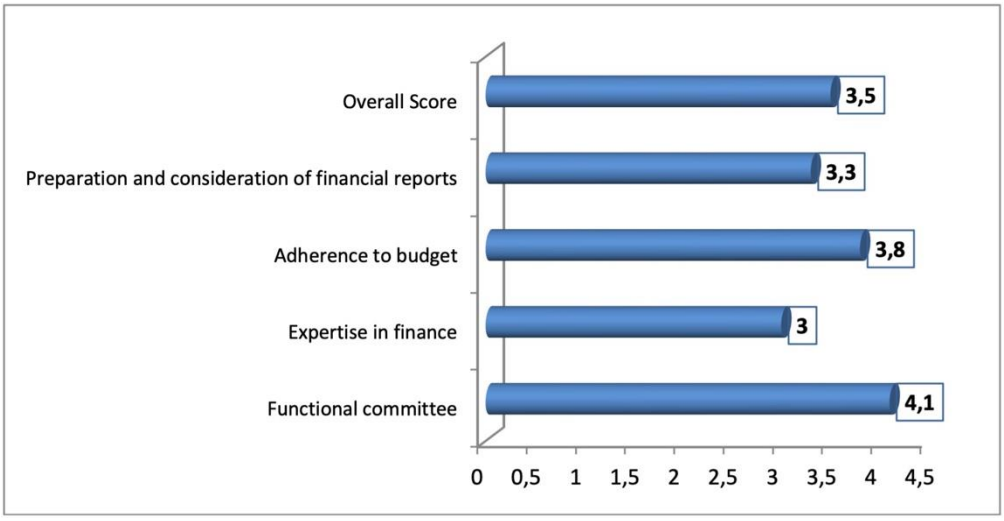

Figure 4.9: Internal control mechanisms

The highest linear positive correlation among the attributes is between budget adherence and financial reports consideration, with a correlation coefficient of 0.48. This suggests that most SGB members contend that they adhere to their budgets when spending school finances and they consider and discuss financial reports as presented in their meetings.

The lowest positive linear correlation is between functional committee and finance expert, with a correlation coefficient of 0.25. This means that the presence of a financial expert among members of the SGB is not a requirement for a functional SGB. All attributes are positively correlated as follows:

- Functional committee *vs* Finance expertise: **0.25**
- Functional committee *vs* Budget adherence: **0.45**
- Functional committee *vs* Finance reports consideration: **0.34**
- Finance expertise *vs* Budget adherence: **0.37**
- Finance expertise *vs* Financial reports consideration: **0.40**
- Budget adherence *vs* Financial reports consideration: **0.48**

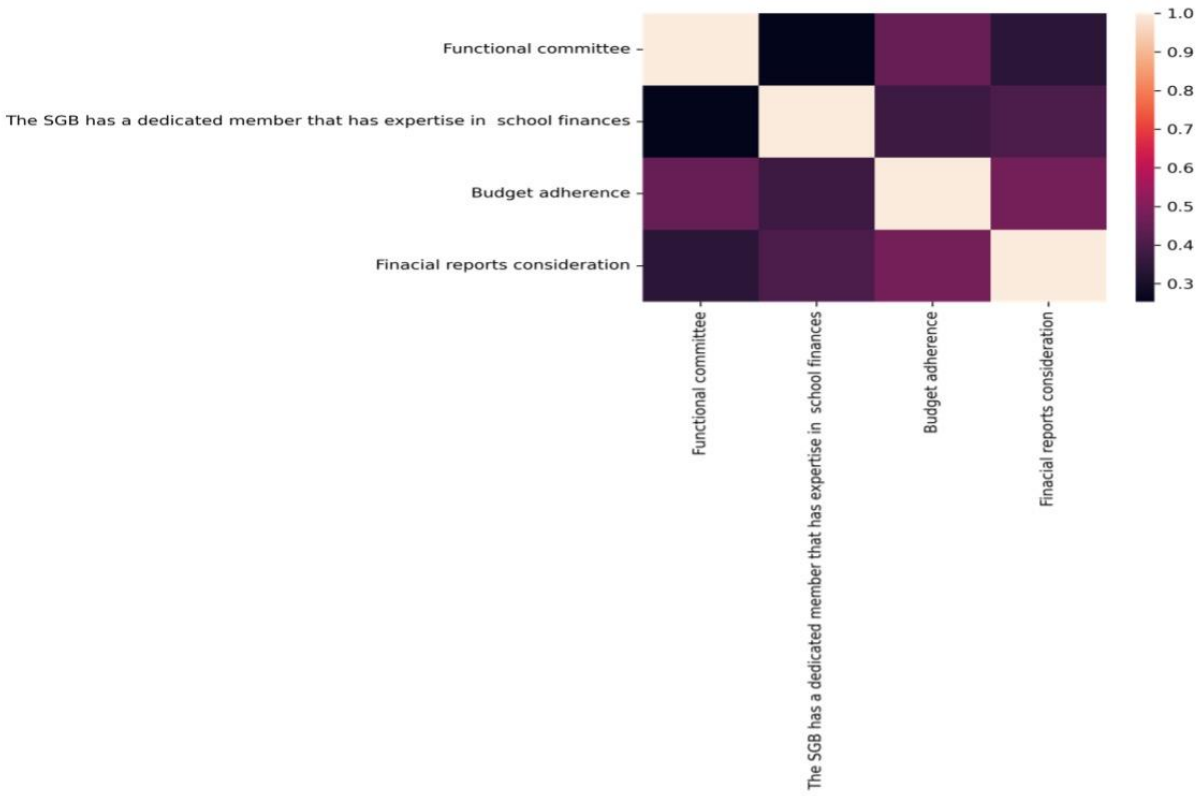

Figure 4.10: Heat map; Internal control mechanisms

4.3.5 EXTERNAL CONTROL MECHANISMS

The overall score for external control mechanisms is 3.8, with an impressive external auditor utilisation score of 4.1 (Figure 4.11). The outlier is the non-compliance to finance policies or budgets, as stated previously, given the external mechanisms put in place.

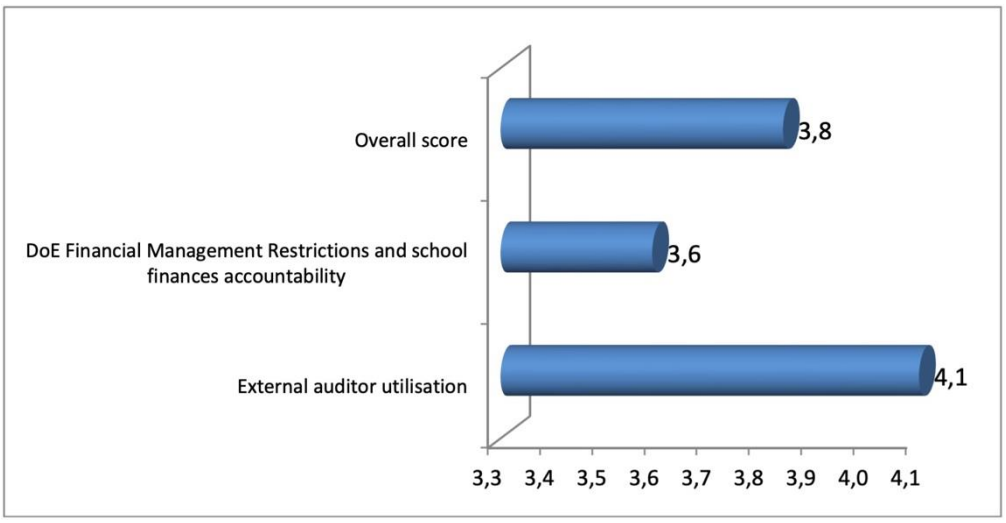

Figure 4.11: External control mechanisms

Figure 4.12 depicts a very modest positive linear relationship between the two attributes. The attributes have a correlation coefficient of 0.18. This suggests that should SGBs employ the services of an external auditor, they could achieve higher financial accountability as a function of the efficacy of the external control interventions imposed by the GDE.

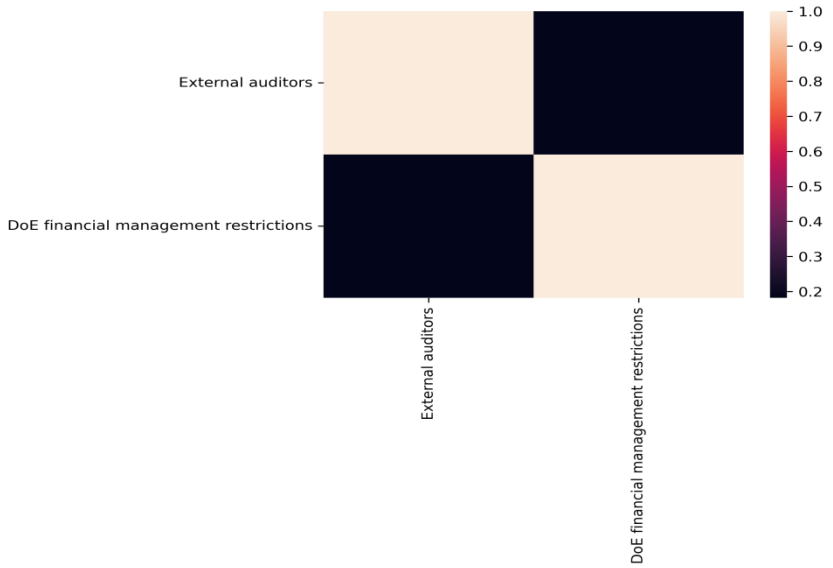

Figure 4.12: Heat map; External control mechanisms

4.3.6 SCHOOL GOVERNING BODY'S RESPONSIBILITIES IN FINANCIAL MANAGEMENT OVERALL SCORES

Figure 4.13 illustrates the overall scores per SGB responsibility category. SGB member training in financial management shows the highest score of 4.4 compared to the other categories. While members have received training, compliance and internal control mechanisms show modest scores. As stated previously, a lack of accountability could contribute to the challenges faced in complying with finance frameworks and policies.

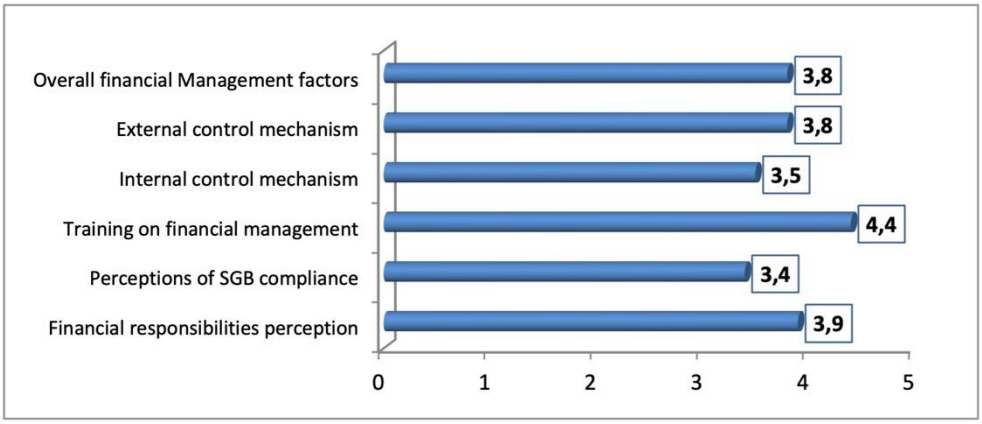

Figure 4.13: Overall scores, School Governing Body's Responsibilities in financial management

It can be concluded that while most SGB members utilise external auditors for audit assurance purposes, they are equally not compliant with or do not recognise the impact

external control mechanisms (should) have in enforcing financial management accountability. Furthermore, although SGBs prepare budgets and financial reports, the members do not recognise the difference a financial expert would make as an accountability control mechanism. In addition, training SGB members also does not seem to have improved accountability. This suggests that either the training is inadequate and does not address the financial management needs of the SGBs or SGB members simply do not attend this training or take it seriously.

4.4 FACTORS IMPEDING FINANCIAL MANAGEMENT ACCOUNTABILITY

4.4.1 IDENTIFIABILITY

Identifiability shows an overall score of 1.66. This is of concern as it relates to the respondents' sense of accountability to financial decisions directly linked to them, a financial decision register and the respondent's view of how they carry out their responsibilities.

The SGB members believe their accountability will not increase if financial decisions are linked to them. This attribute shows a score of 1.9. This view might explain why most SGB members do not oppose financial decisions being linked to them (1.83), as this will have no impact.

Furthermore, over 90 per cent of respondents in all quintiles do not keep financial decisions registers; hence the score of 1.3. It can be assumed that the absence of a financial decision register makes it difficult to track decisions made and place accountability on an individual or individuals.

Figure 4.14 also suggests that the SGB operates on generalisation instead of specialisation. This is evident in the score of 1.8 attained by the attribute "responsibilities assigned to me". The results also show that 80 per cent of the SGB members do more than the responsibilities assigned to them.



Figure 4.14: School Governing Body identifiability

Interestingly, the financial register (or its absence in this case) has a negative linear relationship with SGB members' opposition to financial decisions being individually linked to them. This means that a financial decisions register can be directly linked to members not wanting financial decisions to be directly linked to them. It is important to remember that respondents do not oppose financial decisions being linked to them, hence the low rating. The negative correlation suggests that they will start opposing the individual linkage of financial decisions once a register is introduced and effectively and consistently managed. The same can be said for financial decisions being linked to SGB members assigned individual responsibilities. More SGB members will reduce the frequency in which they engage in responsibilities not assigned to them when more accountability is assigned to individual financial decisions. The correlations are:

- Financial decisions register *vs* Financial decisions link: **0.03**
- Financial decisions register *vs* Individual accountability: **0.27**
- Financial decisions register *vs* Sense of accountability increment: **0.19**
- Financial decisions register *vs* Individual responsibilities assigned: **0.28**
- Financial decisions register *vs* Oppose financial link: **-0.03**
- Sense of accountability increment *vs* Financial decision link: **0.45**
- Sense of accountability increment *vs* Oppose financial link: **0.29**
- Sense of accountability increment *vs* Individual responsibilities assigned: **0.33**

- Sense of accountability increment *vs* Individual accountability: **0.28**
- Oppose financial link *vs* Financial decisions link : **0.09**
- Oppose financial link *vs* Individual responsibilities assigned: **0.10**
- Financial decisions link *vs* Individual accountability: **-0.03**
- Financial decisions link *vs* Individual responsibilities assigned: **-0.11**
- Individual responsibilities assigned *vs* Individual accountability: **0.31**

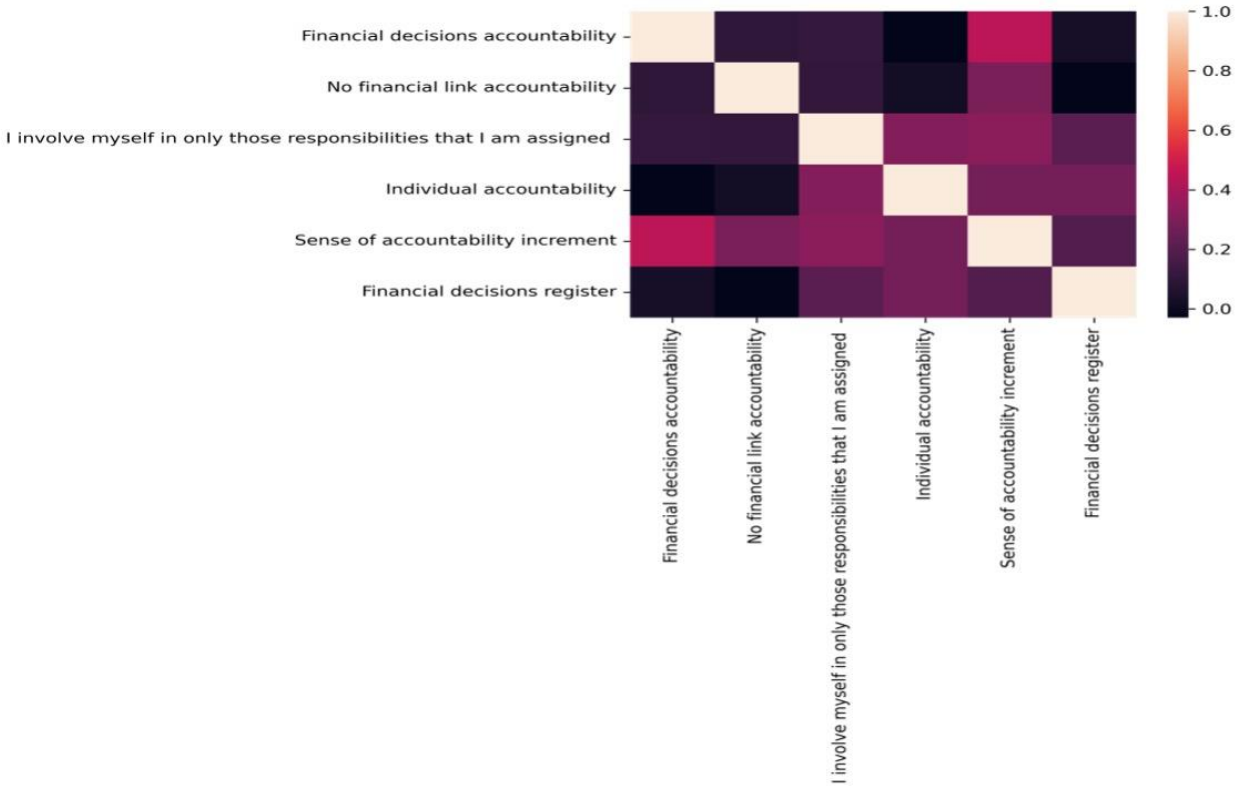

Figure 4.15: Heat map; Identifiability

4.4.2 EXPECTATION OF EVALUATION

Figure 4.16 illustrates that SGB members do not consider external evaluations to impact their credibility, with a score of 1.6. Only 16 per cent of the respondents felt that an external evaluation would affect their credibility. It is very interesting that such a high number of respondents believe their credibility would not be affected despite, as previously shown, most SGBs being challenged to comply with financial policy. There could be a causal effect of this attribute from earlier attributes, particularly those that deal with accountability.

Most respondents (89%) believe public opinion or perceptions are unimportant. This attribute has a score of 1.4. As an SGB member, public perception should be important particularly because one of the responsibilities of the committee is to encourage parents, learners and other staff members to offer voluntary services to the school[3].

Figure 4.16 also depicts that SGB members are not aware that their financial decisions will be evaluated by external parties, including the GDE. This contradicts earlier findings about training as monitoring and evaluation should be covered in training. Furthermore, another concerning factor is that an overwhelming majority (86%) of SGB members are also of the opinion that there will not be any consequences for their input into financial decisions.

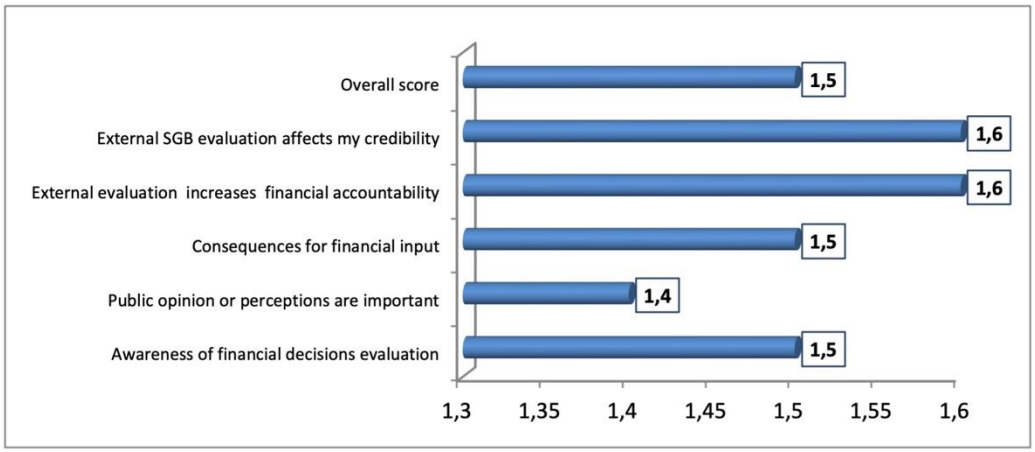

Figure 4.16: School Governing Boards members' expectations of evaluation

The correlation matrix shows that awareness of financial decisions evaluation and external evaluation are highly and positively correlated, with a correlation coefficient of 0.81 (Figure 4.17). This means that an increase in external evaluation will highly increase the impact the member's credibility and accountability. Other correlations are:

- Awareness of financial decisions evaluation *vs* Public opinion: **0.54**
- Awareness of financial decisions evaluation *vs* Consequences for input: **0.58**
- Awareness of financial decisions evaluation *vs* External evaluation increases accountability: **0.51**

[3] Department of Basic Education. Roles and Responsibilities of SGB

- Awareness of financial decisions evaluation *vs* External evaluation affects my credibility: **0.81**
- Consequences for input *vs* Public opinion: **0.66**
- Consequences for input *vs* External evaluation increases accountability: **0.51**
- Consequences for input *vs* External evaluation affects my credibility: **0.51**
- External evaluation increases accountability *vs* Consequences for input: **0.51**
- External evaluation increases accountability *vs* External evaluation affects my credibility: **0.54**
- Public opinion *vs* External evaluation affects my credibility: **0.49**



Figure 4.17: School Governing Board members' expectations of evaluation

4.4.3 AWARENESS OF MONITORING

The results illustrate that the respondents believe that monitoring financial decisions is not an important aspect of accountability. The attribute score is 2.1 (Figure 4.18). Furthermore, the respondents disagree that internal monitoring tools are important and

that monitoring increases accountability. These attributes scored 1.8 and 1.5, respectively. The overall awareness monitoring score is significantly low at 1.8.

Monitoring and evaluation are important aspects of financial accountability as they assist SGBs in intercepting any financial anomalies early, learning from their mistakes and improving decision-making.

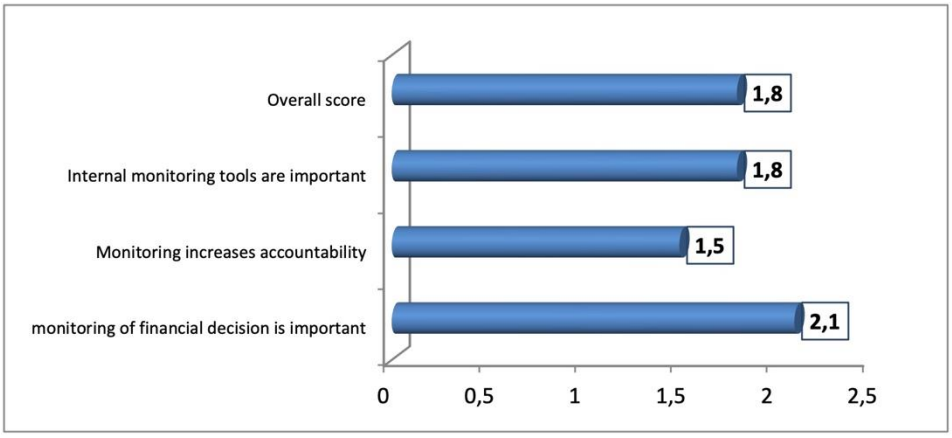

Figure 4.18: School Governing Body member's awareness of monitoring

All attributes, depicted in the correlation matrix (Figure 4.19), show modest and positive correlations:

- Financial decisions monitoring & Existence of monitoring function: **0.32**
- Financial decisions monitoring & Internal monitoring tools: **0.36**
- Existence of monitoring function & Internal monitoring tools: **0.41**

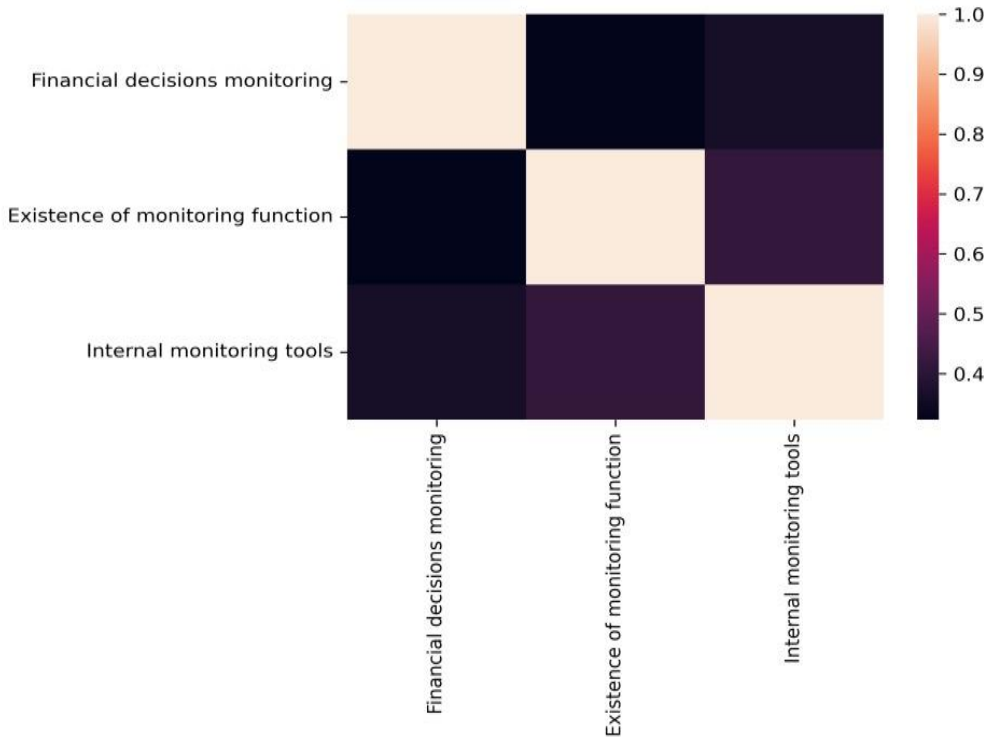

Figure 4.19: Awareness monitoring

4.4.4 SOCIAL PRESENCE

The social presence of SGB members implies they are aware that fellow members are present or at least aware of their involvement in decision-making. Figure 4.20 depicts the related attributes, such as the presence of other members when financial decisions are taken and increasing financial accountability. The overall score for this section is 1.5 (Figure 4.20).

The best-performing attribute has a score of 1.6, which is still significantly low. The scores suggest that the presence of all members does not increase accountability; therefore, one can assume that adherence to set policies and frameworks would likely suffer, leading to a lack of accountability.

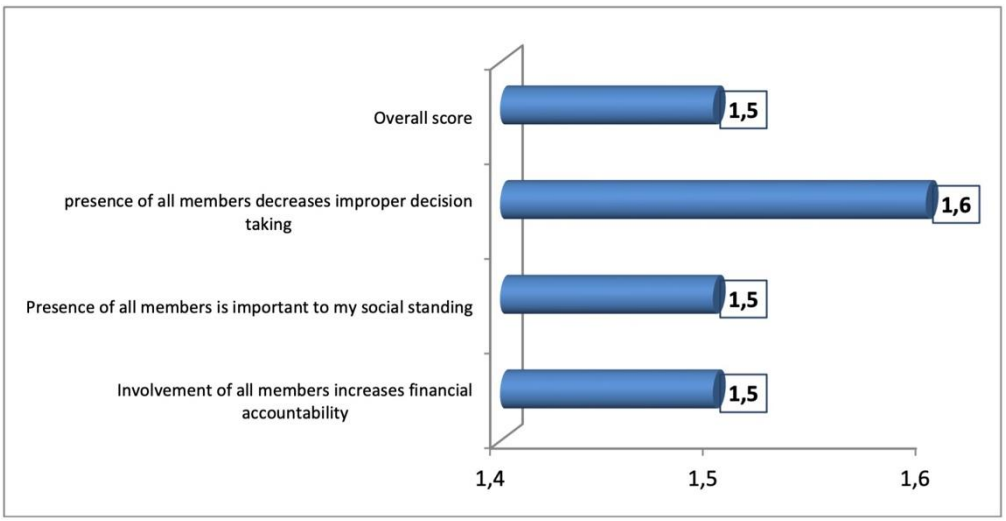

Figure 4.20: School Governing Board member's social presence

The *presence of SGB members decreases improper decision-taking vs the presence of members is important to my social standing* attributes have a slightly higher correlation coefficient (0.51) than the other two attributes (Figure 4.21). This implies that proper decision-making, the social standing of SGB members and financial management accountability will increase the more members attend SGB committee meetings and perform their responsibilities. The correlations are:

- Involvement of all members increases financial accountability *vs* Presence of members is important to my social standing: **0.34**
- Involvement of all members increases financial accountability *vs* Presence of members decreases improper decision-taking: **0.34**
- Presence of members decreases improper decision-taking *vs* Presence of members is important to my social standing: **0.51**



Figure 4.21: School Governing Body member's social presence

4.4.5 FACTORS IMPEDING FINANCIAL MANAGEMENT ACCOUNTABILITY OVERALL SCORES

Figure 4.22 paints a distressing picture of SGB perceptions of evaluation, identifiability, and the recognition of the impact of their actions.

Earlier sections have illustrated that members do not view evaluation and monitoring as important aspects of accountability. Furthermore, members perform duties outside their scope without thinking of any consequences. Because most SGBs do not keep a financial decisions register, there is a perception amongst SGB members that they do not carry any accountability for financial decisions made.

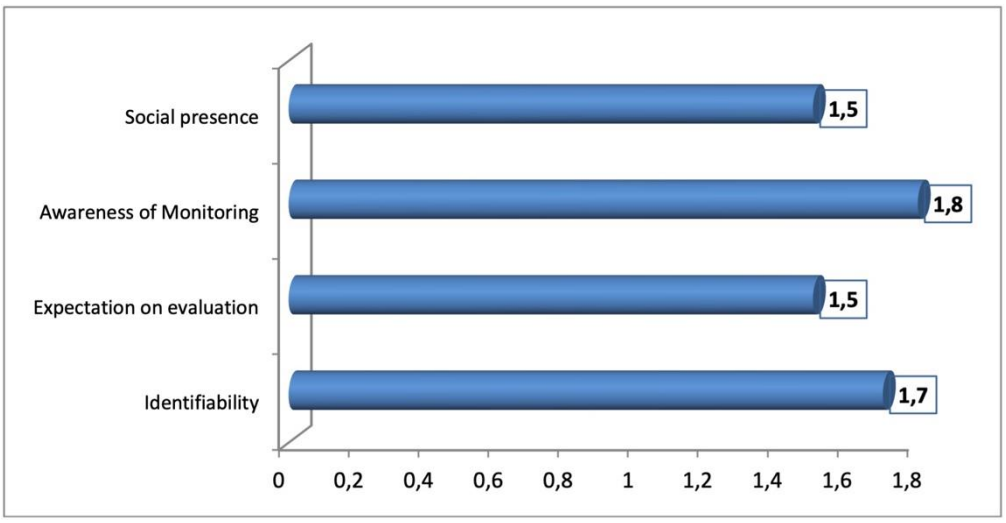

Figure 4.22: Factors impeding financial management

4.5 CONCLUSION

The disbursement of all the responsibilities of SGB members requires timeous, sufficient, and efficient orientation and training of all SGB members. The study's results have illustrated challenges regarding the training and orientation of SGB members; most members (61%) that served one term as SGB members had not received training or orientation. The impacts of the lack of training include poor work performance, reduced productivity and increased business expenses. Training and orientation of SGB members must be prioritised and targeted to ensure they can run schools effectively, efficiently and cooperatively with all stakeholders.

Adherence to financial policies remains challenging even though SGB members know what is required of them regarding implementing these policies. Furthermore, SGB members don't fully comprehend the impact of non-compliance with all internal control mechanisms. The effectiveness of the current control measures needs to be reassessed and monitored closely. The implications of non-compliance, if not addressed, include financial losses, penalties and loss of credibility.

There needs to be a uniform approach to how training and development are implemented in schools for all SGB members. The impact of training should be linked directly to the performance of the SGB committee with clear and quantifiable outcomes that are tracked. Furthermore, all internal and external control mechanisms must be implemented and

monitored with clear repercussions if not adhered to. These control mechanisms must be part of SGB members' training and orientation.

This chapter presented the results of the data analysis. The next chapter concludes the study and presents recommendations.

5 CHAPTER 5: CONCLUSION AND RECOMMENDATIONS

5.1 CHAPTER OVERVIEW

The preceding chapter presented the analyses of the empirical data used to answer the research question. This chapter presents the conclusions from the research findings. It also outlines the study's implications, as well as some recommendations for policymakers. Finally, it describes the limitations of the research and suggestions for future research.

5.2 INTRODUCTION

As indicated in Chapter 1, this study aimed to explore the barriers that impede financial management accountability of SGBs at selected schools in Soweto, Johannesburg South District. A comprehensive review of the literature was carried out, revealing that there was limited research concerning financial management accountability within the no-fee-paying schools. Furthermore, the review revealed that the management of finances in some schools could result in gross mismanagement (Mestry, 2018; Rangongo et al., 2016).

To achieve the above objectives, the formulated research questions: *What are the perceptions amongst SGB members about barriers that impede their ability to manage school finances?* And *how do the identified barriers influence the attitude of SGB members towards prudent financial management accountability?* were investigated. To answer these questions, the accountability model (Figure 2.2 in Chapter 2) was developed and directed the data collection to answer the research questions.

5.3 CONCLUSIONS

5.3.1 SGB FINANCIAL MANAGEMENT RESPONSIBILITIES

The results indicate that SGB members fully understand their responsibilities regardless of whether or not they received relevant training. The results further demonstrated that SGB members are aware of their limitations in so far as managing the school finances is concerned. Furthermore, SGB members discuss their limitations and governance expectations as they relate to their financial management responsibilities. In this regard, the absence of financial management accountability due to a lack of awareness of SGB

members' responsibility was ruled out. This is in stark contrast with the literature reviewed, which posited that SGBs of schools in less affluent areas were not fully conversant with the provisions of the SASA as it relates to their financial management responsibilities (Beyers & Mohloana, 2015).

5.3.2 SGB COMPLIANCE WITH FINANCE POLICIES

The data indicated that SGBs moderately adhere to their financial policies. Although this was the case, most SGB members in this study developed their own Financial Management Policies and consider themselves accountable and responsible. These SGB members also spent time reviewing their financial policies. Consequently, this study excluded the possibility of SGB members' lack of financial accountability being attributable to non-compliance with their policies. These results are comparable to those that asserted that SGBs comply with their delegated (through policy) functions (Mestry, 2018, p. 394).

5.3.3 ON SGB INTERNAL CONTROL MECHANISMS

The data revealed that not all SGBs have a financial expert as one of their members. It further revealed that there were low levels of adherence to budgeting by the SGB members who participated in this study. This means that without guidance from a knowledgeable person within the SGB ranks, expenditure is unlikely to occur according to the SGB's plans. This is further entrenched by a few SGB members considering financial reports. However, an interesting contradiction was noted when comparing the relationship between SGBs that consider themselves functional and the absence of a financial expert within the same SGBs. A further deduction can, therefore, be drawn that the functionality of an SGB is not a function of the presence of a financial expert.

5.3.4 ON EXTERNAL CONTROL MECHANISMS

The data indicated that most SGBs utilise external auditors to review their finances. This could be due to legislation in that the SASA requires schools to submit audited financial statements annually, though the latter was not probed. Using external auditors confirms the literature reviewed, indicating that someone who is a registered authority and affiliated with a professional body in accounting or auditing has to be appointed to oversee the auditing function of the school's finances (Mestry, 2018).

5.4 THE ACCOUNTABILITY MODEL

5.4.1 IDENTIFIABILITY

The results indicated a low level of accountability, as depicted by the final score. The predisposition of SGB members was that the less exposed they were in terms of their role within the SGB, the more unidentified or singled out they would be. This suggests that the SGB members were happy to go along with decisions as long as they could not be held directly accountable. The results showed that SGB members did not think accountability would increase when decisions are directly attributable to individuals.

The results further revealed that SGB members believed that a financial decisions register would make it easier for decisions to be directly linked to individuals, holding them liable.

In conclusion, the absence of accountability can be directly attributed to SGB members' opposition to transparency and identifiability. The accountability model purports that identifiability constrains destructive behaviour, and in the context of this study, it prevents behaviour that encourages mismanagement (Vance et al., 2015).

5.4.2 EXPECTATION OF EVALUATION

The results indicated that SGB members are unaware that their decisions could be evaluated by external parties, including the GDE. In any case, these evaluations would not affect their credibility as long as their decisions are not linked to them. These results paint a bleak picture because SGB members perceive that there will be no consequences for their decisions. This is supported by the perception that it would be difficult to make them accountable if their decisions are not traceable. In conclusion, accountability is directly affected by members' perceptions to the extent that they believe that they can make decisions without consequences.

5.4.3 AWARENESS OF MONITORING

These results contradict the assertion made by the accountability model in that SGB members believe that monitoring financial decisions is not crucial for accountability. The model asserts that if a subject is aware that actions they take are monitored, this very fact increases accountability. The SGB members further contradicted the model by holding a view that internal monitoring tools do not necessarily improve accountability. Although

this was not part of the study's investigations, it is, however, the clearest indication of the impunity with which SGB members manage (or mismanage) school finances.

5.4.4 SOCIAL PRESENCE

The results in this section indicate that SGB members believe that the presence of other SGB members does not improve accountability when decisions are taken. The results further suggest that SGB members hold the view that the presence of other members when decisions are taken has no impact within society on those taking such decisions. An important deduction, however, is that SGB members felt that the more they attend meetings, perform their allocated responsibilities and take correct decisions, the better their social standing and, by extension, financial management accountability.

5.5 CONCLUSION

This study set out to investigate the barriers amongst SGB members impeding financial management accountability within schools. The study's findings:

1. Reaffirmed the narrative suggesting that SGBs act with impunity when managing school finances; and,
2. in affirming the above point, contradicted the accountability model proposed in the theoretical framework.

The study highlighted that SGB members do not place much currency on accountability and do not view it as an important aspect of their responsibilities. While SGB members realise the importance of developing policies, compliance with these policies remains challenging. The study also indicated the clear need for training amongst SGB members and, importantly, a deliberate attempt to ensure financial expertise amongst SGB members.

5.6 RECOMMENDATIONS FOR CONSIDERATION BY THE GAUTENG DEPARTMENT OF EDUCATION TO IMPROVE ACCOUNTABILITY

i. The GDE should consider providing detailed corporate governance training for SGB members. This will go a long way towards ensuring that SGB members not

only perform their duties but also do not overstep and perform other members' responsibilities, as picked up in the study.

ii. The GDE, on behalf of the education sector, should consider making it compulsory for every SGB to have an appointed financial expert; alternatively, the GDE should appoint an audit firm to serve as a full member of each SGB. This will enforce responsible management of finances and financial reporting.

iii. The GDE should consider signing an enforceable charter with punitive measures by SGBs to increase accountability.

iv. The SGB composition bias of ensuring that the majority member component comprises parents should be kept with a rider that insists on specific skills to be resident in the SGB.

5.7 AREAS FOR FUTURE RESEARCH

This study was not meant to be exhaustive. Thus, the following areas of research should be considered in future:

i. Future research can expand on this study by collecting data from more SGBs within the same area. This study only focused on ten schools designated quintiles 1, 2 and 3.

ii. Another study should look at comparing financial management by SGBs of fee-paying and no-fee-paying schools.

iii. The relationship between financial mismanagement by SGB members and skills shortage amongst SGB members could be investigated.

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