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AN ANALYSIS OF THE EFFECTIVENESS OF THE TRAINING OFFERED TO THE PUBLIC SCHOOLS' FINANCE COMMITTEES IN EKURHULENI SOUTH DISTRICT OF EDUCATION.

by

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JULY 2022



DECLARATION

I declare that this research study:

AN ANALYSIS OF THE EFFECTIVENESS OF THE TRAINING OFFERED TO THE PUBLIC SCHOOLS' FINANCE COMMITTEES IN EKURHULENI SOUTH DISTRICT OF EDUCATION.

is my independent work, and all of the sources used and quoted have been indicated and acknowledged through complete references.

mandlakayise **07/07/2022**

SIGNATURE DATE

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DEDICATION

This dissertation is dedicated to my dearest mother Buyaphi Mpungose Ndima. She will be turning 76 years this year. She has never seen a teacher but successfully planted the seed of education in the family. She taught me kindness, perseverance, and dedication. Without her, I wouldn't be the person I am today. Ngithi unwele olude kuwe Ndlovu kaKhuba.

My late biological siblings, Gugu Khonaphi Rebecca Ndima, Mehlokubheka Lucas Ndima and Khethiwe Silungile Ndima. I believe they would have taken their education to the highest level if they had a chance to live a bit longer. Ngithi lalani niphumule bafwethu sobonana kwelizayo.

My children, Siphesihle Muziwenono Duduzane Ndima (son) and Siqal'esihle Buselaphi Ntandoyenkosi Ndima (daughter). With this dissertation, I set the standard for them not to maintain but to live above as they grow up.

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All my friends for being good advisers to me. Ngiyathobeka kini bafwethu, isandla sedlula ikhanda.

ABSTRACT

Proper financial management is an essential part of the efficient supply of all other needed resources in an organisation. In the context of a school, poor management of funds can lead to the inefficient supply of crucial resources such as stationery and furniture, hence, the school's funds are worth being handled by the care of a knowledgeable person.

To ensure that the schools' funds are in good hands and are well taken care of, the responsible structure (school finance committee) needs to undergo thorough training to execute financial management tasks. This study provides a literature discussion on the management of public school funds with a deep focus on the abilities of the schools' finance committees as structures that are entrusted with the responsibility to manage the schools' funds. Furthermore, it makes emphasis on the capacity-building programmes that are in place to equip the school's funds trustees with the required financial skills to manage funds effectively. The fieldwork part of this study sought to evaluate the impact of these capacity-building programmes, to identify the gaps which may hinder the effectiveness of the programmes and also aimed at providing possible initiatives for an effective school financial management capacity-building programme.

Principals and the School Governing Body (SGB) chairpersons make up the sample of this study since they are members of the schools' finance committees who receive capacity-building training from the Gauteng Department of Education (GDE) through the education districts. Open-ended questionnaires were used to obtain the views of these participants concerning the impact of the training received from GDE. Furthermore, district officials also made up the sample of this study since they are training facilitators. Semi-structured interviews were used to obtain the perceptions of these training facilitators regarding the effectiveness of the training programmes that they facilitate.

The key findings were that the schools' finance committees are not well equipped to execute financial management responsibilities despite the training received. It was also evident from the findings that the lack of financial management skills is a recurring problem from the district down to school level. This lack of financial skills in both parties compromises the effectiveness of the school financial management capacity building programmes.

KEY CONCEPTS

School finance committee; management of school finances; finance policy; school governing body; and school management team.

TABLE OF CONTENTS

DECLARATION ..... **II**

DEDICATION ..... **III**

ACKNOWLEDGEMENTS ..... **IV**

ABSTRACT ..... **V**

KEY CONCEPTS ..... **VI**

TABLE OF CONTENTS ..... **VII**

CHAPTER ONE: STUDY ORIENTATION **1**

1.1 INTRODUCTION 1
1.2 BACKGROUND OF THE STUDY 1
1.3 SIGNIFICANCE OF THE STUDY 3
1.4 RESEARCH PROBLEM 4
1.4.1 Research question 5
1.5 RESEARCH PURPOSE AND OBJECTIVES 5
1.5.1 Research Objectives 6
1.6 STUDY DELIMITATION 6
1.7 CONCLUSION 6

CHAPTER TWO: LITERATURE REVIEW **7**

2.1 INTRODUCTION 7
2.2 REVIEW OF THE LITERATURE 7
2.2.1 Financial Management at a School Level 8
2.2.2 Complimentary Functions of Financial Management 9
2.2.3 Mismanagement of Public School Funds as a Global Issue 10
2.2.3.1 Budgeting 11
2.2.3.2 Cash Management 12
2.2.3.3 Auditing 12
2.3.3 Public Schools Finance Management Challenges in African Countries. 15
2.3.4 The issue of mismanagement of public schools' funds in South Africa. 18
2.3.5 The Transition of the Schools Management System 20
2.3.6 The Formation of Public Schools Finance Committees in South Africa 22
2.3.6.1 Functions of public schools' finance committees 24

2.3.6.2 The school finance policy 24
2.3.7 Lawful facets of financial school management 25
2.3.7.1 Employment of Educators Act 76 of 1998 25
2.3.7.2 Public Financial Management Act 29 of 1999 26
2.7.3.3 Prevention and Combating of Corrupt Activities Act 12 of 2004 26
2.7.3.4 The National Norms and Standards for School Funding (NNSSF) 27
2.3.8 Mismanagement of public schools' funds by the trustees 27
2.3.8.1 The importance of finance management capacity building initiative in schools 31
2.3.8.2 Criticism of the school financial training offered by Gauteng Department of Education (GDE) 32
2.3.8.3 Teamwork between the school finance trustees 34
2.3.9 Challenges which possibly hamper the effectiveness of the training programmes 37
2.3.9.1 The language used in training sessions 37
2.3.9.4 Change of the school governing bodies 38
2.3.9.5 Absence of financial policies in public schools 38
2.3.9.6 Lack of the financial expertise in the education department 39
2.3 THEORETICAL FRAMEWORK 40
2.3.1 Decentralisation Theory 41
2.3.2 Human capital theory 42
2.3.3 Financial control theory 44
2.4 CONCLUSION 45

CHAPTER THREE: RESEARCH DESIGN AND METHODOLOGY 46

3.1 INTRODUCTION 46
3.2 RESEARCH DESIGN 47
3.3 RESEARCH METHODOLOGY 47
3.4 SAMPLING METHOD AND SAMPLING SIZE 51
3.4.1 Purposive sampling method 52
3.5 DATA COLLECTION TOOLS 53
3.5.1 Questionnaire 55
3.5.1.1 Types of questions 55
3.5.2.1 Structure of the Questionnaires 56
3.5.2 Interviews 56
3.6 LIMITATIONS, FEASIBILITY, AND POSITIONALITY 58
3.6.1 Limitations 58
3.6.2 Feasibility 59
3.6.3 Positionality 59

3.7 RESEARCH ETHICS 59
3.8 TRUSTWORTHINESS OF THE STUDY 60
3.8.1Validity, reliability, and dependability 60
3.9 CONCLUSION 61

CHAPTER FOUR: DATA ANALYSIS AND INTERPRETATION 62

4.1 INTRODUCTION 62
4.2 DATA ANALYSIS 63
4.3 THEMATIC ANALYSIS APPROACH 63
4.4 DATA REPORTING 64
4.4.1 Data from the Questionnaires 65
4.4.1.1 The principal biographic information 65
4.4.1.2 The school finance management as an additional responsibility occurred after 1994 .. 67
4.4.1.3 The schools' finance committee's ability to fulfil funds management responsibility. .. 69
4.4.1.4 Obstacles faced by the schools' finance committees in dealing with financial affairs. 70
4.4.1.5 Availability of capacity building programmes 71
4.4.1.6 Aspects covered in capacity building programmes 72
4.4.1.7 The effectiveness of the capacity building programme 73
4.4.1.8 The competent level of the trainers. 74
4.4.2 Analysis of data from the interviews 75
4.4.2.1 Aspects covered in the schools' finance committees training programmes 75
4.3.2.2 Duration of the training sessions 77
4.3.2.3 Impact of the training sessions on schools' finance trustees (ultimate goal) 78
4.3.2.4 Measures to track progress in the management of schools' funds 80
4.3.2.5 The effectiveness of the GDE training programmes 82
4.2.3.6 The competent level of the training providers 84
4.4 CONCLUSION 85

CHAPTER FIVE: SUMMARY OF FINDINGS, RECOMMENDATIONS AND CONCLUSION 86

5.1 INTRODUCTION 86
5.2 SUMMARISED FINDINGS OF THE STUDY 86
5.2.1 Findings from the SGBs chairpersons 87
5.2.1.1 Findings regarding the SGBs ability to fulfil school funds management responsibility 87
5.2.1.2 Findings regarding being capacitated to undertake funds management responsibility more successfully 88

5.2.2 Findings from the principals 88
5.2.2.1 Findings concerning the principals' abilities to fulfil school funds management responsibility. 88
5.2.2.2 Results in reference to being capacitated to undertake funds management responsibility more successfully 88
5.2.2.3 Results in response to aspects covered in capacity building seminars 89
5.2.2.4 Findings regarding the effectiveness of capacity building programmes 89
5.2.2.5 Findings regarding the competent level of the training session facilitators 90
5.2.3 Findings from the district officials (the training facilitators) 90
5.2.3.1 Aspects covered in the financial management training programmes 90
5.2.3.2 Impact of the training programme on schools' finance trustees 91
5.2.3.3 Measures to track progress in the management of schools funds 91
5.2.3.4 The effectiveness of the training programme 92
5.2.3.5 The competent level of the training facilitators 92
5.3 RECOMMENDATIONS 93
5.3.1 Outsourcing the training task to the independent training institution 93
5.3.2 Set professional requirements to qualify as an SGB member for the parent component 93
5.3.3 Standardisation of onsite training 94
5.3.4 Qualifications of the training facilitators or IDSOs 94
5.4 SUGGESTION FOR FURTHER RESEARCH 94
5.5 CONCLUSION 95

REFERENCES 96

ANNEXURES 107

ANNEXURE A 107
ANNEXURE B 109
ANNEXURE C 110
ANNEXURE D 111
ANNEXURE E 112
ANNEXURE F 113
ANNEXURE G 115

CHAPTER ONE: STUDY ORIENTATION

1.1 INTRODUCTION

This study focuses on the effectiveness of the training programmes offered to the public schools' finance committees in Ekurhuleni South District of Education (Gauteng). Public schools under the Ekurhuleni South District comprise a large number of schools typified by the ineffective management of funds in the province. This dilemma is largely aggravated by the shortage of financial administration skills on the part of the schools' finance committees in Ekurhuleni South District.

The South African Schools Act No. 84 of 1996 (SASA) outlines how school funds should be managed and who is responsible for their management. This Act encourages the establishment of a finance committee in every public school. It further provides procedures to be followed by the committees in managing the finances of a school. However, Clark (2008) states that these committees operate under pressure since they lack the required skills and knowledge to carry out the task of managing school funds.

Mestry (2004) states that the task of school financial management remains a challenge in many public schools due to improper training given to finance committees. These committees cannot draft and control the school budget; they are alleged not to have the capacity to work out feasible financial solutions to schools' financial problems.

1.2 BACKGROUND OF THE STUDY

Before 1994, the management of schools was centralised. Principals had absolute authority to make decisions and were only accountable to their designated districts of education. Education management in that era was typically dictatorial, ranked, and used a top-down approach without community involvement. After 1994, South Africa began to develop new policies and legislation aimed at redressing the past inequalities in all domains of society including education (Mestry & Govindasamy, 2013.)

The development of new legislation and policies ushered in a major overhaul of education management or system. This change in education had to put to the front the need for the formation of school committees including finance committees (Mafora, 2012). These finance committees consist of the principal and the School Governing Body (SGB). Mestry and Govindsamy (2013) stress that principals and SGBs as school finance committees are at the forefront in managing a school's funds by way of cooperation and applying the newly formed policies to achieve set goals. It is, therefore, necessary to explore the capabilities of the finance committees in managing school funds.

The reforms in the educational system embodied the belief that the effective management of public schools can be achieved through assigning decision-making to the school level (Mestry & Hlongwane, 2009). The notion here was that the sharing of the authority and responsibility for school governance serves as a prerequisite for improved quality education that the country is striving to achieve. Shared decision-making calls for vigorous participation of all parties who are entrusted with the duty to govern the school (Mestry & Hlongwane, 2009). This subsequently raises the question of whether or not the stakeholders are sufficiently active in making decisions on matters that impact the running of the school, particularly school funds.

The decentralisation of power in the education sector resulted in the promulgation of new legislation to govern the schools. This legislation includes SASA which gives public schools autonomy to be self-managed (Beckmann, 2002), and the National Norms and Standards for School Funding which aims to strike a balance in funding schools. These legislations gave schools the status of the juristic person and also assigned stakeholders with powers to take full control of the schools' operations including the management of financial resources.

Clause 16 of the Schools Act prescribes the roles and responsibilities of the stakeholders. The Act prescribes that the governance of the school is the SGB's responsibility and the professional management of the school is for the principal (SASA, 1996). This correspondence between the sphere of school governance and professional management has created clashes between principals and SGBs (Basson & Mestry, 2019.) SASA (1996) further emphasises that the principals must support SGBs and equally, the SGBs must support the principals to ensure proper management of the schools including the funds which are the integral resource in the schools. Thus, cooperation between principals and SGBs is key as they have matching roles and responsibilities.

Finance committees in public schools are confronted with the massive pressure of handling and directing school funds and they might find this difficult because they do not have the necessary training to handle the funds. They are incapable of coming up with sound solutions to address the economic difficulties that arise in schools due to the absence of financial skills and knowledge (Mestry & Hlongwane, 2009). Gauteng department of Education has a litany of cases on school funds mismanagement which involve corruption such as fraud, embezzlement, resource diversion and inappropriate control of school financial records by the finance committees (particularly SGBs and principals). Therefore, it is paramount for these committees to receive adequate training so that they can fulfil their financial management tasks.

Therefore, this study examines the effectiveness of the training offered to the public schools' finance committees in Gauteng, with particular focus on Ekurhuleni South District, and the effectiveness of these committees in handling the schools' funds. The obtained information contributed towards improving the efficacy of financial management at the schools' level in the district.

1.3 SIGNIFICANCE OF THE STUDY

The paramount importance of this study is that it investigates the real impact of the public schools' financial management capacity-building programmes that are facilitated by the GDE through engaging those who are directly involved in the programmes (trainees and the trainers). The study recommends and suggests possible measures to improve the effectiveness of the capacity-building programmes. These recommendations are meant to be of assistance to the schools sampled and the Ekurhuleni South District of Education as participants in this study since they will be shared with them once the study is completed. Sharing the recommendations with the district is motivated by the belief that the research would assist other districts under the GDE which might be experiencing similar problems of mismanagement of funds in their respective schools.

Considering all the efforts made to improve the quality of education in South Africa, many public schools still function without essential resources such as: textbooks, libraries and proper sports facilities which result in poor syllabus delivery. The lack of these resources is alleged to be the result of improper management of funds in public schools, while, in contrast, the

improper management of public school funds is alleged to be the result of the shortage of financial skills and knowledge amongst the trusted custodians.

Therefore, this study is interested in the capabilities of the trusted custodians to manage public school funds. The issue of mismanagement of public schools' funds is mostly a severe challenge in many public schools with few parents' involvement (who are part of the SGB) which do not have the necessary skills and knowledge on the subject. This study aims to investigate and provide the district with knowledge that will enable the finance committees to manage the schools' funds correctly. Findings are analysed based on educational policies and the recommendations are meant to help equip the public schools' finance committees and other stakeholders with the required knowledge and skills on managing the school funds more effectively.

1.4 RESEARCH PROBLEM

The research problem under investigation is the effectiveness of the training offered to the public schools' finance committees in Gauteng's Department of Education Ekurhuleni South District.

The mismanagement of public schools' funds at the school level is a cause for concern. Despite the efforts by the Gauteng Department of Education (GDE) to provide financial management training to the finance committees, the schools are still marred by cases of mismanagement of funds. School finance committees find it challenging to address economic issues that arise in schools. These difficulties are suspected to be caused by the absence of financial skills and knowledge from the schools' finance trustees which result in mismanagement and exploitation of public schools' funds at a school level.

Financial training programmes which are conducted by the GDE have earned many similar criticisms from different scholars. Mestry and Hlongwane (2009), Rangongo, Mohlakwana and Beckmann (2016) and Basson and Mestry (2019) just to name the few, have found in their studies that, departmental training programmes fail to equip the public schools' administrators with the necessary skills to deal with school financial matters effectively. However, it is of

paramount importance to point out that none of those studies report on the effectiveness of the training that is presented to the finance committees in public schools.

Education can enable a country to compete on a global stage. Fatima, Shehzadi and Ahmad (2019) argue that without proper management of the financial resources of schools, a country will stagnate or become worse due to the increasing number of unemployable people as a result of poor education. Public schools are funded by the state through taxpayers' money, hence, schools' funds have to be handled with high integrity and do what they are intended for because stealing from schools is more like stealing from the communities or taxpayers.

1.4.1 Research question

The research questions which originate from the research problem are:

- What are the core responsibilities of public schools' finance committees?
- Does the financial management training offered by the Gauteng Department of Education (GDE) equip the public schools' finance committees with the necessary skills to deal with the schools' financial matters in Ekurhuleni South District of Education in Gauteng?
- Do the members of public schools' finance committees consider the educational legal frameworks in carrying out funds management responsibilities?
- What are the current challenges experienced by the public schools' finance committees to manage schools' funds effectively?
- What are the possible measures to improve the utility of the financial training programmes which are offered to the public schools' finance committees in Ekurhuleni South District of Education in Gauteng?

1.5 RESEARCH PURPOSE AND OBJECTIVES

The main purpose of this study is to evaluate the degree to which the public schools finance committees understand their responsibilities and to analyse the financial skills training offered to the public schools' finance committees in order to identify gaps and areas of improvement since the condition in many public schools, particularly the shortage of essential resources, shows that the committees are not well equipped to undertake financial management responsibilities.

1.5.1 Research Objectives

To fulfil the above purpose, the following objectives have to be achieved by the study:

- To explore the degree to which the public schools' finance committees understand their role in managing the school funds;
- To determine the value of the financial management training provided to the public schools' finance committees;
- To investigate the compliance with the educational legislative and policy frameworks by the schools' finance committees regarding school funds management;
- To examine the functionality of the finance committees in sampled public schools;
- To identify the possible problems that the school finance committees experience in managing the schools' funds; and
- To determine possible solutions for improper management of school's funds.

1.6 STUDY DELIMITATION

This study is based on the Gauteng Department of Education (GDE) and was conducted in Ekurhuleni South District in Gauteng. Furthermore, the study is limited to Ekurhuleni South District excluding all other education districts in Gauteng.

1.7 CONCLUSION

Background information on the factors that led to the research is provided. The problem to be studied is specified, as well as the research questions derived from the problem. The aim and objectives to channel this research are given. The following chapter focuses on an extensive literature review on financial mismanagement in public schools.

CHAPTER TWO: LITERATURE REVIEW

2.1 INTRODUCTION

This chapter focuses on the review of literature on issues of financial mismanagement within the settings of public schools. The central aim of reviewing the literature is to give a theoretical background to the study. To correlate the knowledge of what other researchers have found on the topics which are similar to the subject under investigation and base the current subject on this knowledge (McMillan & Schumacher 2010).

After a thorough review of the literature regarding this study, the decentralisation, human capital, and financial control theories were identified as the theoretical framework to underpin this study, therefore they will be discussed.

2.2 REVIEW OF THE LITERATURE

The study reviewed existing literature on the mismanagement of public school funds by schools' finance committees ranging from a global, to a continental, as well as country specific (South Africa) perspective. The literature reviewed is from a range of sources including academic journals, articles, books, legislature which includes educational policies and reports from anti-corruption independent organisations. The purpose behind reviewing the literature was to gain an insight on how mismanagement of finances occurs in public schools; how it is supposed to be managed; and to understand what financial management means in the school context. The aspects explored through the literature included, but not limited to the following: financial management at a school level; mismanagement of funds in public schools; the transformation of the school management system; the formation of the public school finance committee in South Africa; lawful facets of financial school management; and mismanagement of public schools' funds by the trustees and challenges which possibly hamper the effectiveness of the training programmes.

2.2.1 Financial Management at a School Level

According to Nwune, Nwongo, and Onkonkwo (2016), management is an act of organising and wise use of all presented resources including humans to achieve the organisation's goal. Financial management includes the act of controlling the expenditure and revenues of the organisation to ensure organisational success, it also includes the application of accounting approaches such as budgeting, auditing, and bookkeeping to mention a few. In a school context, finance management means the dispensing of school funds by the school's finance committees in an effective manner to ensure the well-functioning of the schools (Akinfolarin, 2017).

School financial management involves carrying out managerial activities such as monitoring the school account, budgeting process, and the exploitation of all financial systems that are in place to ensure that schools funds are not mismanaged. These activities are carried out by the trusted authorities, which are the schools' finance committees, to achieve effective education. School financial management refers to the day-to-day administration of funds allocated to the school by the funders, school fees (if it is a fee-paying school) as well as funds raised through fundraising programs within the school (Clarke, 2008).

Oosthuizen (2003), defines financial management in education as the allocation and usage of school funds to provide educational services and produce learner accomplishments. The financial management aspect predicts the needs of local educational training, obtaining finances as per the predicted needs and the control of the finances obtained. To facilitate the above, numeracy skills are a prerequisite for all the authorities such as the finance committee. Therefore, numeracy as an equivalent to financial skills will enable all authorities to successfully carry out tasks such as setting and managing budgets and costs (Owen, 2006).

Cavanaugh, Hargis, Kamali and Soto (2013) argue that effective financial management of school funds at a school level is of paramount importance for the effective management of all other resources and the long-term existence of the schools. However, the reality proves that there is a high level of mismanagement of funds in education particularly in the context of public schools (Kanala, Nousiainen & Kankaanranta, 2013).

Effective management of public school finances cannot be achieved by schools' finance committees alone but through the integration and support from the state and the community at

large (Botha, 2019). Subsequently, finance committees are expected to portray good financial management conduct including transparency, accountability, and adherence to the legislative frameworks (Mpolokeng, 2011).

2.2.2 Complimentary Functions of Financial Management

Management of funds at a school level, like in many other sectors and institutions, includes aspects such as planning, organising, leading, and controlling. A proper application of these functions guarantees effective management of financial resources.

Financial planning is the first phase in financial management which involves financial goal setting, the development of alternative options to attain the set goal and the selection and implementation of the best option (Aina, 2017). It is noted that this phase is the foundation of effective financial management as it enables all parties involved to discuss the organisational financial issues and make collective financial related decisions (Mosala & Mofolo, 2016). However, the financial planning function needs to be supplemented with other functions for better outcomes.

Financial organisation is the second financial management function. After the planning has been done, concerned parties start the implementation process by organising all the needed resources and assigning responsibilities according to the available expertise in the management structure (Botha, 2019; & Makrwede, 2012). In a school context, each member of a school finance committee gets to know their roles and responsibilities at this stage (Dibete, 2015). Once all the needed resources have been organised and responsibilities assigned, the leadership function has to kick in to direct and facilitate the financial management process (Botha, 2019). Leadership is the key function that deals with the distribution of organised resources toward the fulfilment of organisational goals. Good leadership can guarantee teamwork amongst committee members. Furthermore, it creates a sense of belonging and guide against any unacceptable behaviour which may occur during the management process (Ejimabo, 2015; Mosala & Mofolo, 2016).

Control is the last financial management function that applies to keep a frequent check on the plan execution (Mosala, 2006). This function channels all parties involved in the plan execution toward ethical behaviour, it ensures adherence to the policies and good practices amongst

members of the finance committee (Mpolokeng, 2011). The financial control function aid to minimise unethical conduct as it controls every movement in the process and ensures that each task is executed by an authorised person (De Bruin, 2014).

2.2.3 Mismanagement of Public School Funds as a Global Issue

The issue of mismanagement of school funds does not only exist in South Africa but can also be observed internationally. This is attested in a study conducted by Rangongo, Mohlakwana, and Beckmann (2016) who indicate that many countries are faced with the challenge regarding schools' financial management. Literature reveals that countries such as the United States, France, and Germany, also experience mismanagement of school funds. This issue can be seen as a result of the lack of financial expertise and corruption ranging from the districts down to schools level.

A study conducted by Ochse (2014) to investigate the incidents of mismanagement and misuse of public schools' funds in Germany found various issues that may probably lead to the misuse of public schools' funds. These issues include poor anti-corruption measures, lack of monitoring and control tools, unclear reporting, and accounting platforms. Above all, Ochse (2014) further indicated that the school finance trustees have insufficient knowledge and human resource capabilities to handle financial issues and the school finance auditors can be easily influenced to shield unlawful practices of dishonesty.

To avoid the mismanagement of public schools' funds in Germany, authorities involved are urged to operate in line with the international standard. The international standard involves frequent revising of the school budget, hiring an accountant as an auditor for regular evaluation of school accounts and understanding of the school financial flexibility and limitations (Ochse, 2014).

Measures that are in place to prevent the act of corruption in all levels of education as appeared and recommended in a study conducted by Ochse (2014) include the enhancement of the lawful basis and organisational dominance of internal and autonomous external community-level financial control consultants with clear responsibilities, sufficient resources, and categorical authority to expose and suggest relevant disciplinary measures. He also emphasised the point

of close monitoring to implement recommendations and conformity with the international standard in all levels of education.

France also suffers from the issue of mismanagement of school funds (Hallak & Poisson, 2007). These scholars indicate that amongst the many factors that promote corrupt practices which are taking place at a school level, the following occurred as the main: the existence of flaws in norms and regulations dealing with school finance; lack of supervision and disciplinary measures against the perpetrator also condone the dishonest behaviour; the absence of openness and transparency amongst the school finance administrators; and neglection of professional standards. Lack of financial management skills also appeared to be a barrier for the effective management of school funds in France (Hallak & Poisson, 2007).

Hallak and Poisson (2007) recommended measures to avert mismanagement of schools' funds at the school level in France. They recommended that each school must have a detailed set of financial guidelines, permit financial transactions to be controlled through the public sector treasury system and that the budget had to be examined at the school level. They also recommended proper facilitation of capacity building for all school authorities from the school level up to the departmental level.

In the United States, particularly in the Metro Atlanta district, public schools' finances are mostly managed at a district level (Chan & Morris, 2018). Though the United States might experience school fund management challenges, it has clear mechanisms to guard against internal and external challenges and remains proactive against the state economic difficulties such as recession.

To understand how Metro Atlanta district survives the economic difficulties and keep the educational activities continue as normal, three aspects will be discussed, namely, budgeting, cash management and auditing.

2.2.3.1 Budgeting

The Metro Atlanta district avoids an imbalance budget through the establishment of an emergency fund of 5% to 15% as part of the budget plan. It is a common practice to spare an amount equivalent to one month of the annual budget for the emergency fund and 10% of the

budget is always kept under "the superintendent's discretion fund" to address emergency necessities (Chan & Morris, 2018). If the loss of income exceeds the spared funds, the middle term budget gets cut to balance the budget.

Chan and Morris (2018) further attested that the district makes proportionate cuts district-wide to lessen previous misappropriations in different accounts. To facilitate the budget cutting process, the superintendent meets with the school board to make a list of priorities. In some instances, officials freeze all school purchases for the period of a year and only accept a special request to purchase under the approval of the superintendent's office.

2.2.3.2 Cash Management

To conserve the source of income, school districts work in tandem with the state and local tax commissioners to do preparations for quick transfers of the federal grants, state funding and local property taxes also work together into the school district accounts. Federal grants go through the American agency which governs public schools (Georgia State Department of Education) for verification and detection of fraud before it reaches the school districts (Chan & Morris, 2018).

Every school district has a cash officer to check the discordance between the projected budget and the actual money obtained, projections and actual money are usually corresponding (Chan & Morris, 2018). School districts invest some of the money in low-risk money markets following the guidelines from American Education Agency in consultation with the school boards to agree upon the safety management procedures.

2.2.3.3 Auditing

District officials get equipped with auditing skills in preparation for internal audits. Auditing takes place yearly both internal and external. The internal audit aims to rectify all possible errors at both district and school levels prior to the external audit. Auditing in districts is far more than just checking the correspondences of figures, but it is thorough and checks the compliance procedures (Chan & Morris, 2018). This process seems to guide against any possible act of corruption and fraud.

Financial decentralisation to the school level, which is in line with the “formula funding”, can raise chances for corruption in the form of dishonest use of school funds for private or individual benefit and pay off in the granting of contracts tenders by the school to suppliers. Therefore, it is vitally important that the schools’ financial records and procedures are regularly external audited.

Financial management is considered a core function of the school managers (principals and SGBs) in Pakistan as well. This function includes activities such as “awareness of financial management, financial planning for the school, dealing with the disbursement of funds, proper utilisation of funds, managing records and collaboration with stakeholders of the school” (Fatim, Shehzadi & Ahmad, 2019, p. 257). However, generally in Pakistan, the school heads as finance managers of the schools are blamed for having no skills for measuring essentials, planning, preparing a budget, programming, and keeping stock in good check.

The issue of financial management skill shortage is also observed at a district level. The blame shifted up to the higher authorities for failing the schools' heads in terms of providing mentorship about how to carry out the following tasks effectively, banking and managing a school account, financial records keeping, answerability and auditing procedures at a school level as it appeared as an independent financial aspect to ensure the effective usage of money (Tafida, 2005).

The failure of the lower management (school-based managers) to utilise funds allocated to them, has a negative impact on the educational sector as a whole. Consequently, the education sector in general in Pakistan suffer from various hitches which include low investment in education, limited access to education, poor quality education and maximum wastage in all kinds of resources (Younas, 2014). In this regard, financial management becomes the most crucial role of the school managers in their respective schools. The best use of financial resources appears as the best option which can aid the education sector to realise the set objectives.

Matula, Malwa and Kyalo (2018) report that, despite the high level of corruption that is taking place in both horizontal and vertical forms, there are factors that have a major count on the schools' heads competencies to manage schools’ funds. Matula et al (2018) identified these factors as the qualifications of the school managers, experience and age of the school managers,

and the training and orientation on monetary administration and financial literacy of the school managers.

A study conducted by Shah (2017) concurred with other researchers by emphasising that many provinces in Pakistan which includes Punjab, Baluchistan, and Islamabad Capital Territory (ICT) have no management cadre, teachers are promoted as school administrators by their seniority. As result, these administrators lack the necessary management expertise to run the school and to manage school finance in particular.

The nonexistence of a management cadre for head teachers in Pakistan led to the inclusion of the development and implementation of a systematic capacity building program for current school's administrators as part of the ICT Education Sector Plan 2014 to 2018 (Government of Pakistan, Capital Administration & Development Division, 2014).

Many countries overseas use external agencies to discourage and prevent corruption and mismanagement of public schools' finances at a school level. Australia utilises a financial management unit within the education department which is responsible for the regulations of the school funds. Brazil has a national budgetary law that provides financial regulations on self-managed schools. In Poland, bookkeeping comes into two forms, there is a central bookkeeping unit that deals with the book balancing for all the schools and decentralised bookkeeping units liable for detecting any acts of dishonesty at a school level (Chan & Morris, 2018).

The notion behind the selection of these first three countries (United State, Germany and France) was to create a clear picture that the mismanagement of schools funds is not only prevalent in countries with low rankings for education but that even those which are ranking high also experience the same challenge. Furthermore, the countries were particularly chosen to explore and present the initiatives that they have in place to keep their education system flourishing despite the challenge of mismanagement of funds.

2.3.3 Public Schools Finance Management Challenges in African Countries.

Amongst all management areas in schools, literature declares financial management as the most challenging (Hussain & Zamair, 2011). The issue of capacity building or training for promoted teachers (principals, deputy principals and heads of departments) after being appointed as school administrators occurs as a nightmare for many countries around the African continent, as a result, public schools' funds are prone to mismanagement and corruption.

A report from Ghana's Ministry of Education acknowledged the poor performance of authorities in charge of public schools' finance management (Ministry of Education [MOE], 2007). These authorities include the principals and SGBs. The poor performance of these authorities in managing schools finance is alleged to be the result of being incompetent as they are failing to maintain proper records and to deal with accounting procedures at schools. According to this report, private schools are far better than public schools in managing financial resources due to the existence of answerability platforms in private schools. A call for skilful authorities in managing schools' finances has been made since the early 90s in Ghana, however, the absence of professionalism is still witnessed these days in the management of public schools' finances (Ngaba, 1990).

A study conducted by Maronga, Charles and David (2013), found that issues which escalate mismanagement of school funds in Ghana include the absence of a controlling and assessment unit on financial usage at a school level, long acquisition processes of resources, lack of financial management capacity-building and the delays in the distribution of funds and nonexistence of audit workforces in public schools.

Most of the SGBs members do not have viable information and expertise for financial management, as a result, this hinders their ability to manage schools' funds (Vandeyar, 2002). Despite the incompetency or lack of training of the trusted authorities to manage schools' funds, the lack of cooperation between the principals and SGBs members also occurred as the most contributing factor to the mismanagement of schools financial resources (Mngoma, 2009).

According to Ikediugwu (2016), public schools in Nigeria also suffer from various challenges fluctuating around unsatisfactory and insufficient infrastructural and instructional services,

scarcity, and inadequately motivated workforces, and mishandling of finance which might be the result of administrative incapacity of the school finance administrators. For the realisation of national educational goals, all resources are required to be in place, however, competent managers are the key to taking good care of or managing other resources which include finance.

Inappropriate budgeting is considered as the principal cause of the ineffective management of schools' funds as it might be seen through excessive or short spending which could lead to the misuse of school financial resources. Some of the schools' governors, particularly the principals, in Nigeria seem not to include other stakeholders such as SGBs in budgeting activities and allocation of funds for school development which causes delays in the implementation of the school programmes (Mito & Simatwa, 2012). Bua and Adzongo (2014) indicated that a non-conducive condition observed in many schools in Nigeria is due to financial management problems which involve the failure to raise funds within the school and abuse of presented funds. The realisation of any school goals and objectives is based on how the school administrators (principals and SGB members) administer the school's funds.

Magak (2013) made a summary of challenges faced by the schools' managers in executing financial management tasks, and these challenges include the incapability of processing the school resources procurement, poor and inconsistent auditing, the shortage of bookkeeping supportive records and the incapacity to do year-end financial statements to name a few.

Lipham (2016) confirmed that financial management expertise is needed to enable the school finance managers to be better in preparing, obtaining and in the exploitation of school finances. The government of Nigeria fails to allocate enough funds to meet the educational sector demands. Ever since the government has a short allocation of funds to the education department, it is essential for the School Management Team (SMT) to acquire the necessary skills to undertake financial management responsibility in a more effective manner.

In his study, Olu (2012) observed that Nigeria is presently observing a remarkable increase of schools as different structures such as federal, state, local government, private individuals, and non-governmental organisations (NGOs) are practising their constitutional rights to establish schools. The increase of schools led to the rise of admission to the schools and secondary schools in particular. However, the volume of funds allocation does not expand to match the enrolment demands. Olu (2012), further indicated that even though Nigeria experiences a

shortage of funds in public schools, the mismanagement of present resources, particularly finance, is the major challenge that requires much attention.

In Nigeria, the mismanagement of financial resources in public schools is highly observed through the failure of the institutions to render timely accounts of the money received and spent. The ineffective management of funds at a school level, portrays the administrators of the schools as unskilled if not corrupt (Olu, 2012). Nigeria came up with innovative strategies to address financial management challenges in public schools which includes "alumni association, alternative models, management control, strategic planning, NGOs (non-governmental organisation) and community participation, money market and capital market, due process mechanism, adoption of modern management technique, new curriculum and secondary school management" (Olu, 2012, p. 230).

In Kenya, there are also persistent issues of mismanagement of public schools' funds and shortage of the necessary skills and knowledge to undertake financial management responsibilities at a school level. This is witnessed in a study conducted by Kiprono, Nganga and Kanyiri (2015) which states that, it is frequently reported that some of the School Management Committee (SMCs) lack knowledge and skills to manage school funds. Public schools are known as Free Primary Education (FPE) in Kenya. The study further found that because of SMCs incapacities and poor disciplinary action against those who mismanaged school funds by the concerned superiors, inadequate management of the FPE finances became a trend. It is also stated that school finance officers have very little knowledge of financial accounting or none at all as they simply sign cheques given to them by either principals or SGB chairperson without any verification whatsoever.

School governors are not capable of directing and accounting for the utilisation of resources at their disposal. The school management committee in Kenya is incapable as it lacks quality management skills (Kiprono et al., 2015). This failure of the school governors to fulfil financial roles and responsibilities has created the necessity for capacity development amongst the stakeholders. Stakeholders who are well equipped with financial management skills and knowledge will be able to fulfil financial roles and responsibilities successfully.

Financial management training is believed to have a positive impact on the execution of the financial role. It is believed to enhance the intellectual capacity of SMCs regardless of their

academic formal education level (Antonowicz, Lesné, Stéphane, & Wood, 2010). Basically, SMCs who have been involved in capacity development programme show a great refrain from many forms of malpractices which include a school finance distortion. The incapacitated SMCs promote oversight over school funds, permit financial mismanagement and hinder the ability to detect corruption.

Kiprono et al. (2015) affirms that the government in Kenya proposed capacity-building programme with additional improvements at a school level for SMCs to acquire necessary skills and knowledge to effectively manage school funds. This has been done on a belief that a well-equipped SMC will effectively manage schools' resources and enable the children of the community to access quality education.

In Kenya, public school administrators are failing to run schools in isolation without parents, hence, the management of public schools became an equal shared responsibility between the school administrators and the parents. Parental involvement increases transparency and accountability in financial management and ensures the efficient use of the school's resources (Koross, Ngware & Sang, 2009). Koross, Ngware, and Sang (2009) state that, parents' involvement in a school's financial affairs has a remarkable positive impact and those schools which are reluctant to parent involvement are identified through experiencing financial mismanagement.

Decentralisation of powers within the education sector which is largely observed in developing countries introduced new responsibilities to the schools' governors. Amongst all the new responsibilities, financial management is considered to be the most challenging one for developed and non-developed countries. The literature reveals that capacity-building programmes are the most feasible way to address this challenge of managing the schools' funds.

2.3.4 The issue of mismanagement of public schools' funds in South Africa.

South Africa is one of the developing countries which has a major investment in education that is intended to redress past inequalities and ensure economic growth through the delivery of quality education, the issue of financial mismanagement in public schools is considered a major hindrance in the practice of economic growth and development (Ahmed & Ahmed, 2012; Van Niekerk, 2012). Various scholars have arrived at the same and similar findings that many

schools in South Africa are faced with critical problems of mismanagement of funds (Corruption Watch, 2015).

Numerous public schools in South Africa are confronted by substantial issues of mismanagement, managerial inability, absence of leadership, and inadequate capacity in management (Corruption Watch, 2012). Literature on school management confirms that many public schools' finance committees in South Africa are experiencing difficulties in managing schools' financial resources and these difficulties lead to the mismanagement of school funds (Talane & Pillay, 2013; Naidoo & Mestry, 2017; Rangongo, Mohlakwana & Beckmann, 2016). Akinfolarin (2017), asserts that the fundamental aim of financial management is the accumulation of funds and certifying that all accumulated funds are exploited appropriately.

A study conducted by Talane and Pillay (2013) reveals that regardless of the combined efforts made by both the districts of education and communities to fight corruption in public schools, the issue of financial mismanagement is persistent and remains a common conduct in South African schools. They found that Gauteng is one of the provinces with the highest number of reports on corruption involving schools' funds. The school management literature places the principals at the forefront as the main offenders when it comes to the mismanagement of schools' funds (Talane & Pillay, 2013).

Serfontein & de Waal (2015) state that, in order to avoid financial mismanagement successfully, financial management procedures should be implemented as they appear from educational legislative frameworks and the school's operative mechanisms be allied to the local community who is expected to serve as the vanguard and watchdog of school resources. The persistent finance mismanagement in schools requires a further request to the government to expand participation in school governance to certify fair and just handling as well as usage of the school funds (Naidoo & Mestry, 2017).

Despite the lack of knowledge, skills and expertise to manage the schools' funds, the absence of financial policies in schools, temptations, poor monitoring and control of funds, breaching of the law, and dishonesty among SMCs also contribute to mismanagement of funds (Rangongo, Mohlakwana & Beckmann, 2016). Honesty and integrity need to be taught as subunits in financial management training of schools to enforce ethical conduct amongst committee members.

In the study conducted by Nhlapo (2020) regarding the leadership role of the principals in the maintenance of the school facilities, it was found that the principals and the SGBs do not view the maintenance of the school as a fully-fledged component which is worth much of their attention. The training received by teachers is only limited to teaching and managing the curriculum and has nothing to do with the management and maintenance of other school-related resources, hence, they find it difficult to carry out duties beyond teaching, including managing and maintaining other school resources like funds. A candidate only needs three to four years of an acknowledged teaching qualification and seven years of teaching experience to qualify as a principal. These requirements have nothing remotely related to management or financial management to be precise, which results in the shortage of managerial skills and the perpetration of misappropriation of school funds (Myende, Samuel & Pillay, 2018).

2.3.5 The Transition of the Schools Management System

Before 1994, different structures in education had poor financial and management accountability and this was mostly related to the issues of centralisation of schools regulatory or management and the supremacy of political experts (Mestry, 2010). During this period the education sector consisted of 18 separate departments of education, these departments were racially established and each dealt with a racially separated group of learners. These departments ran schools through racial separations, namely, Africans (Blacks), Coloureds, Indians and Whites in urban areas whereas additional departments were responsible for Black schools in rural areas or in their place of birth. It was the principals' responsibility to ensure that learners attend the school operated by the relevant department according to the racial separations.

Mestry (2010) further outlines that during the apartheid era, the principals of public schools worked as accounting officers and were accounting to the head of department within their respective education departments which catered for specific racial groups. Principals as instruction takers were obliged to conform with the directives from educational authorities about what and how things are supposed to be done within the school. They were told how to open and manage the school bank account and be accountable for each cent of the schools' funds directly to education authorities. The education authorities had absolute power to hire and fire the principals. They also had the power to discipline, suspend or even end the services

of the principals allegedly charged for misconduct such as mismanagement of school funds by failing to follow any stipulated procedures or purposefully disregards of them.

Later after 1994, a drastic and constant transformation occurred in South Africa as a country and in the management of schools. South African schools, public schools particularly, have experienced so many changes which include economic, demographic shifts as well as the effects of violence, accountability focuses and new legislation and all these changes have expanded the principal's responsibilities and increased difficulties of their tasks (Mestry, 2010; Naidoo & Mestry, 2017; Botha, 2019). During and after these transformations, principals are required to accept more roles and responsibilities, becoming more in charge of the schools that they are serving and are expected to demonstrate a high level of management competencies to comply with the standards set out by the Department of education (Mulford, 2003; Luggya, 2019). Despite dealing with a wide range of responsibilities, principals have also had to deal with the devastating amount of work that comes with their role. Hence, principals stand to deal with the transformation itself (devolution of powers), range of responsibilities which include the management of schools' funds and the difficulties of the new tasks at the same period.

This transformation of the country (South Africa) introduced the practice of decentralisation in so many government sectors which include education. Decentralisation created a major change in how public schools are and have to be governed. In education, decentralisation occurred in so many aspects which included economic, political and administrative where the previously central government responsibilities were dispensed to the lower levels of government, and communities. All these have been undertaken with the aim to enable public schools to be managed at a lower level and to ensure community participation (Lewis & Naidoo 2004; Mestry, 2010).

This was basically the change of the government system in South Africa from an authoritarian to a democratic state that resulted in the decentralisation of power and the promulgation of new legislation such as the Constitution (Republic of South African Constitution Act 108 of 1996) to govern the country and SASA (1996) to regulate the management of public schools and school funds therein under a new system called self-managing schools or school-based management (SBM) to name the few (Beckmann, 2002; Mestry, 2006; Mestry, 2010; Mestry, 2016).

SASA (1996) afforded public schools a level of autonomy whereby the SGBs (henceforth, referred to as School Finance Committee) have full control over the schools and became responsible for the distribution of the schools' resources which includes the allocation and management of the schools' funds. This state of autonomy came with the necessity for accounting sessions after the exploitation of school resources including the funds (Mestry, 2006; Brauckmann & Schwarz 2014; Basson & Mestry, 2019).

2.3.6 The Formation of Public Schools Finance Committees in South Africa

SASA and the Constitution of the Republic of South Africa Act 108 of 1996 provide and promote decentralised education that authorises the local communities to govern or exercise school-based management. The preface to SASA stresses a corporation amongst the parents and the government through the delegation of decision-making and authority from the Gauteng Department of Education (GDE) to the community through the formation of SGBs, and it also supports the management of public schools' funds at a school level (Bisschoff & Mestry 2003; Mestry, 2010). These statutes further state that the management of the schools' finances has to be undertaken by a committee in authority that will be accountable for the utilisation of the schools' funds, therefore, the finance committees were introduced in public schools. These SGBs also serves as public schools' finance committees if not appointed externally.

SASA (1996) outlines the criteria which can be used to establish the finance committees in public schools. These committees are formed through the directives of various legislation. In compliance with SASA (1996), the majority of members of the committee are expected to come from the parent component and they are required to have an understanding and knowledge of how school funds should be handled. Usually, members of the school finance committee are voted into their respective positions based on their literacy levels and experience in dealing with financial matters. These are the criteria normally used by the SGBs in consideration of the difficulties of managing finance.

The schools' finance committees are elected by the SGBs as prescribed by Section 30 of SASA. For school finance committees to be effective and maintain ethical behaviour, they are expected to have an understanding of economic policies, elementary accounting measures, education and school-related statutes as well financial management skills to meet the required standard in the usage of the school money (Joubert & Bray, 2007). The school finance committee is

further expected to propose the hiring of school suppliers and ensure the safekeeping of all financial records (income and expenditure) as per the directives of laws related to education (Dibete, 2015). However, this committee comprises members of the SGB, meaning the public school SGB serves in different structures. It serves as school governors in general and in school subcommittees which include the finance committee. Hence, the SGB as the main structure of the school management has the right to appoint people externally based on financial expertise to form part of the school finance committee. Each school committee has to be chaired by a member of the SGB (Mestry and Bisschoff, 2009).

Luggya (2019) outlines how SASA phased in SBM and in the year 1997, SGBs were endorsed to govern public schools in South Africa. He further indicated that the SGB should be made up of the head of the school (principal), some of the parents who have kids attending the school, teachers and learners.

Section 16A (2) (i) and (k) of SASA (1996), gives a mandate to the public schools' principals to be decent safe-keepers of school finances and to undertake the following duties in compliance with SASA provisions, Section 16A (2) (i) has mandated the principals to take all practical measures to avert any financial mismanagement by any member of the school finance committee (SGB) and also to report any mismanagement of money issues to the school governing body and the head of department (SASA Section 16A (2) (k)).

As per Section 37 of SASA (1996) and the Constitution (1996) the public schools' finance management is the responsibility of the school finance committee. This committee is fully responsible for the allocation of school funds, controlling school expenditure, and being accountable for the usage of funds. The principal as the SGB member is expected to aid other members to ensure effective school financial control. The principals play a leading role in public schools' finance committees since they are accountable to the entire SGB and the head of department (Clarke, 2012).

According to Fatima, Shehzadi and Ahmad (2019), schools' financial management tasks necessitate being mindful of the school budget, dealing with expenditure and procurements, collaboration amongst all concerned parties, and integrity just to name a few. For all these to be in existence, it requires a vibrant and informed school finance committee (Fatima et al, 2019).

2.3.6.1 Functions of public schools' finance committees

Some of the most important duties of the school finance committee include the development and implementation of the schools' finance policy, drafting of the school budget and controlling it, the control and authorisation of the total expenditure and the confirmation of all procurement to ensure that its done in accordance with correct quotation and procedures (Mestry, 2004).

2.3.6.2 The school finance policy

According to Mestry and Bisschoff (2009), a school finance policy can be understood as an instrument that outlines how school finances have to be handled. This mechanism is believed to guide the school finance committee to manage and control the procedure of fund management ranging from receiving, withdrawal and spending. Therefore, for the school to effectively and efficiently manage its finances, a finance policy needs to be formulated and endorsed by all involved participants and properly implemented. The formulation of this policy has to be in line with SASA and it must give clear guidelines. A transparent and feasible finance policy is believed to counteract the mismanagement of school funds (Mestry, 2004).

Since SASA encourages the establishment of finance committees in public schools to manage the schools' funds, many schools are in compliance with this provision. These committees are the collaboration of the SGB which includes community representatives, the principal, and the SMT. In some schools, finance committees also include a member of non-teaching staff and a learner, but this is not always the case. Despite the provisions of SASA for each school to have a finance committee, some schools do not have such committees in place, and those that do have, such committees seem to be dysfunctional and perpetrate mismanagement of the school funds (Basson & Mestry, 2019).

The majority of members in public schools' committees are parents who do not have formal education. Since SASA expanded the SGB's or school committee's role to include the management of school finance, the government provides training to equip SGBs with the necessary skills to accomplish their financial task in a more effective and efficient manner. However, regardless of the training in financial management, several schools are immersed in

misuse and maladministration of school finances (Xaba, 2011; Heystek, 2012). As result, some scholars argue that financial management training alone will never be enough without some additional support and mentoring mechanisms (Maluleka, 2010).

2.3.7 Lawful facets of financial school management

In South Africa, the government has managed to establish a series of fundamental policies and normative structures needed to encourage and upkeep a high standard of professional ethics in public institutions and schools in particular. These legislative frameworks describe the role that the authorities in public institutions play in the management of organisational financial resources. For example, the role that the schools' finance committees play in the management of schools' funds. In the process of evaluating the objective of realising the desired standard of behaviour concerning fiscal management in public schools, numerous relevant legal frameworks dealing with the legitimate responsibilities of the public schools' finance committees or any trustees in public institutions to prevent and report any act of dishonesty toward the financial management are examined.

The school-based managers have to comply with those established policies and ensure that all their actions are in accordance with the prescription of the education and school-related legislation (Bagarette, 2011). The reason for this relates to the expectations of the SGB to have a high understanding of financial management related statutes. Despite the prescriptions of all the legislation bound to govern the schools and their funds, some of the SGB members particularly from the parents' side do not understand legislation directives with regard to the management of schools' funds (Botha, 2019). This legislation includes the Employment of Educators Act (EEA), Public Finance Management Act (PFMA), Prevention and Combating of Corruption Activities Act and the National Norms and Standards for School.

2.3.7.1 Employment of Educators Act 76 of 1998

This Act has specific aims which seeks to achieve. It specifically aims to regulate the employment of educators, conditions of service within the schools, discipline and discharge of educators. However, it also gives effect to the management of schools funds since it authorises the principals to have several types of school accounts, keep the school financial records correctly and ensure that the school funds are well spent specifically for the benefit of the

learners, and all these to be done in cooperation with other concerned structures (Employment of Educators Act, 1998). Mestry (2010) argues that this Act is in contradiction with SASA. SASA gives the schools' finance management responsibility to the school finance management committee while the EEA holds the principals responsible for managing the school accounts and safekeeping of the records (management of school funds).

2.3.7.2 Public Financial Management Act 29 of 1999

This Act is subjected to the management of public schools' funds as a supplementary clause to SASA. PFMA and SASA were established to serve different purposes, however, now are expected to be used as complimentary items to administrate the public schools' funds. All public entities, commercial and non-commercial are expected to conform with the PFMA (Public Financial Management Act, 1999). Public schools and education districts qualify as public entities, hence, stakeholders in these entities are expected to be familiar with this Act to ensure conformity, specifically those who serves in finance units.

PFMA focuses on ensuring accurate financial management in government institutions, therefore, public schools as state property are subjected to this Act (Myende, Samuel & Pillay, 2018). Since public schools are funded by the state through taxpayers' money, principals or school finance committees at large are compelled to also consider the PFMA as it provides detailed guidelines as to how the taxpayers' money should be managed and utilised (Ajam & Fourie, 2016).

2.7.3.3 Prevention and Combating of Corrupt Activities Act 12 of 2004

One of the main objectives of this Act is to "place a duty on certain persons holding a position of authority to report certain corrupt transactions" (Prevention and Combating of Corrupt Activities, 2004, p.1). It is quite evident from the literature that the shortage of financial skills is not the only factor that is contributing to the mismanagement of schools funds, however, some stakeholders act dishonestly and engage in corrupt activities.

Section 34 (1) of the Prevention and Combating of Corruption Activities Act 12 of 2004 (Section 34 (1) of the PCCA) states that any individual who occupies a position of authority in a public institution and who knows or who should reasonably have known or suspected that

any person has committed a crime of fraud, extortion, theft, forgery or any kind of dishonest and misconduct within the organisation must disclose such knowledge or suspicion or cause such knowledge or suspicion to be reported to any police official. Failure to disclose such knowledge or suspicion will render the person in authority guilty of an offence in terms of Section 34 (2) of the PCCA. Therefore, this Act is applicable to the management of schools funds as it authorise each and every member of the finance committee to act honestly and report any kind of corrupt activities which may occur in the execution of the school funds.

2.7.3.4 The National Norms and Standards for School Funding (NNSSF)

These norms have been developed in accordance with section 39 of SASA. This section permits the Minister of Basic Education to identify and issue a list of no fee and fee paying public schools. Furthermore, it enables the Minister to evaluate the schools and categorise them into the deserving quintiles and facilitate the funding according those quintiles. As result, NNSSF is endorsed to facilitate the previous mentioned Minister's responsibilities as prescribed by SASA.

The National Norms and Standards for School Funding (NNSSF) provides legal guidelines for school funding, based on quintiles. Aina and Bipath (2020) concurred that the grouping of public schools into five quintiles is expected to address the past differences in the education sector. No-fee public schools in rural areas and townships are ranked from quintiles 1 to 3. Fee-paying schools located in urban areas and more privileged areas are ranked from 4 to 5 (Mestry, 2016).

2.3.8 Mismanagement of public schools' funds by the trustees

Scholars define financial mismanagement as poor management of finances in schools, maladministration as corrupt behaviour, corruption as a transgression from those who are in charge, and embezzlement as unfair use of funds for personal gain (Rangongo et al., 2016). These are the interchangeable terms used in different contexts. From the public school perspective, maladministration is considered a dishonest act of stakeholders in dealing with the schools' funds. These acts lead to nonconformity with the education legislative frameworks (Western Cape Education Department (WCED), 2009). Maladministration is an allowed term that refers to a failure by the trusted custodian to undertake financial management

responsibilities fully and in a fair manner. Rangongo et al. (2016) mentioned that this failure could happen in two forms, intentional and unintentional. They classified intentional failure as an act that is motivated by the mission of personal gains such as illegal activities including bribes and unintentional as an act motivated by factors such as incompetence, carelessness or even mistakes.

Botha (2019) argues that school financial mismanagement constitutes serious misconduct as SASA provisions stipulate. If a departmental employee is involved in the mismanagement of school funds, such an employee should be suspended or even dismissed from work depending on the seriousness of the matter. In a case where one member of the school finance committee is involved in the mismanagement of school funds, such a case should be reported to the designated district. It is the responsibility of the district finance unit to swiftly respond to the reported case (Botha, 2019).

The Public Service Commission of South Africa (2011) reported many cases of mismanagement of public schools' funds by the entrusted custodians through ineffective handling and controlling of school funds as well as many forms of corruption involved. Such unethical conduct is facilitated by the lack of transparency in decision-making, inaccurate bookkeeping, absence of internal financial records auditing, and weak disciplinary measures against the perpetrators.

The Gauteng Department of Education (2004) identified some challenges faced with self-managed public schools when it comes to financial resource management. These challenges include the improper control of financial documents, imperfect filing systems, and safe keeping of documents. The report further mentioned poor control over the authorisation of payments, wrong requisition, insufficient checking of real expenditure against planned expenditure and budgets, and financial statements that do not accord with the finance policy requirement, all these result in funds mismanagement.

The confusion and confrontation among the members of the schools' finance committees could be a result of the nonexistence and misunderstanding of schools' financial policies and legal frameworks (Aina & Bipath, 2020). SASA and other relevant education laws describe required procedures regarding school financial management in South Africa. The majority of members of finance committees including the principals as school finance officers in many cases, either

appear to be unaware of education legislative structures or simply misinterpret them which lead to unethical conduct toward the management of schools' finance. Beyers and Mohloana (2015) concur by arguing that school SGBs and principals are more incautious of their roles and official responsibilities concerning school finance. They further indicated that the issue of mismanagement of school funds and chaos to funds related decision making is common in both urban and rural situated schools.

Botha (2019) asserts that even though there are policies and legislation in place, financial mismanagement is predominant in South African public schools. This occurs through immoral decision-making procedures in terms of financial activities, maintenance, procurement, and unethical choice of service providers such as the issuing of tenders (Rangongo, Mohlakwana & Beckmann, 2016). The majority of the offenders who commit financial mismanagement in schools are members of the trusted custodians (finance committees) who channel school funds to their personal accounts and misuse their power to hide their corrupt acts (Serfontein & de Waal, 2015; Naidoo & Mestry 2017).

Principals and the SGBs as members of schools' finance committees are exposed to forensic audits as a result of mismanagement of funds (Cronje, 2016). Mismanagement of schools' funds mainly originates from the misunderstanding of who is responsible for school finance management between the principal and SGB. According to SASA, SGBs have been given the authority to handle and control school money, however, due to them having little knowledge in financial management, some principals take advantage of the situation and engage in financial fraud (Botha, 2019). SGB positions are non-paying occupations, but some SGB members from the parent part accept positions in SGB hoping that there would be financial compensation. After realising that there is no financial reward, they start misusing their position to benefit financially from the school money like inflating contracts with the suppliers.

Principals and SGBs use their positions of authority to abuse funds and other resources allocated to public schools by the DBE. Their positions are convenient and lenient for both criminal activities and covering up the tracks so that they would not be caught (Roane, 2013). This statement cements that schools' finance trustees are the major culprits in corrupt activities that are taking place in schools.

Rangongo et al (2016) state, some of the public schools' finance committees fail to do their work as expected of them. They neglect work ethics, integrity and morality and choose to accept bribes. They perceive schools as a solution to their financial problems. Some SGB members treat schools as their source of income to meet their unmet needs, while some principals treat the schools' finance as their source of extra income (Rangongo et al., 2016). All these are the manifestations of poor capacity, lack of morality and integrity.

In their study, Rangongo et al., (2016) found serious incidents of floating of the legislative frameworks which lead to the mismanagement of school finance by the trustees in public schools. Some public schools operate without finance committees, neglect the provisions of the department to compile monthly financial statements and budgets continues without parents' involvement and approval. The issues mentioned above are a few incidents that have captured much attention from these scholars.

Misappropriation of schools' funds normally occurs as a result of ignorance of the law purposefully for self-interest and self-enrichment which comes with school finance trustees. Some principals purposefully ignore the checking and monitoring of school financial books and fail to submit school monthly financial returns due to receipts and invoices. Many public schools' principals operate against departmental regulations and education legal frameworks, they dictate SGBs and order them to sign blank and cash cheques (Rangongo et al, 2016).

Principals are also alleged to mislead the SGBs in the process of drafting the school finance policies to ensure that they are in their illegitimate favours. Rangongo et al. (2016) continued to mention that principals also influence the establishment of the finance committee, the election of the SGB and the teacher representative to the SGB, and the appointment of the treasurer. All this is done with the aim to gang against the school funds by manipulating the budget for their personal gain.

Gould (2012) concurs that public schools are part and parcel of all these forms of corruption which has been referred to above. Since governmental mechanisms to defeat corruption, such as Corruption Watch, led its operation to concentrate on corruption at schools in January 2013; more than 600 claims of corrupt acts in schools by trusted custodians have been received (Corruption Watch, 2012). These kinds of corruption pointed out are the misuse of school funds or property, looting the national feeding scheme, favouritism with reference to staff

appointments and procurement practices, and leak of exam papers in exchange for money (Corruption Watch, 2015).

The latest figures of the South African Council of Educators (SACE) outline that the occurrence of irregularities in school management is on the rise (SACE annual report, 2019/2020). These cases of irregularities and corruption were found to be mostly reported in Gauteng and KwaZulu-Natal followed by other provinces. Cases reported include embezzlement of funds allocated to schools for various reasons such as feeding learners, provision of learning materials and school maintenance.

The literature further provides that upper structures in the education system, such as the provincial and district level officials take advantage of the ignorance of the schools' finance committees by pilfering the money that is due to the schools. Schools' finance committees do not know how much amount of money is due to their schools, as a result, they settle for whatever has fallen into the school account (Boateng, 2014). This shows that the mismanagement of schools' funds is a recurring problem that starts from the top structures down to the school level.

2.3.8.1 The importance of finance management capacity building initiative in schools

Normally, capacity building initiatives take place in a form of training in public schools. Training is an essential tool that can be used to enable SGBs to gain knowledge and understanding of school financial management statutes and advance a good financial management behaviour (Diamond, 2015). Dyantyi (2014) defines capacity-building as the power to act. In a school finance context, capacity building initiatives aims at empowering the schools' finance committees with the necessary knowledge, skills and attitudes needed for effective management of school funds (Xaba & Ngubane 2010). This training initiative is highly considered as an eye-opener when it comes to the school financial dealings by many attendees. However, members of schools' finance committees value the training initiative very much and show dissatisfaction with its delays and short duration. Members normally experience a situation where they got elected as committee and have to wait for a long time to get only two days of scheduled training.

Some principals play a huge role in inducting the committees about school finance functions while still waiting for departmental training (Botha, 2019). This stands in contrast to Rangongo et al. (2016), who have found that there is an act of dishonesty amongst principals. In a situation where other members in the school finance committee are not clear about financial management, dishonest principals possibly take advantage of the situation and treat schools as a source of extra cash. Therefore, capacity building of other members could save school funds from becoming extra cash for principals because they will be able to regulate the principal conduct toward the school money and improve transparency and accountability

Mestry and Hlongwane (2009) state that training in school financial management is fundamental in preparing and equipping the public schools' finance committees with financial skills and competencies which include financial accounting, budgeting, cost management, fundraising, policy-making, payroll and procurement. This training further equips them with managerial skills and competencies that will enable them to contribute to the improvement of the overall efficiency of the school (Bisschoff & Mestry, 2003). If all members of the school financial management committee should have the required budgetary skills, they will be able to control and monitor the school expenditure more effectively to avoid unnecessary cash flow problems. The literature points out that a thoroughly informed school finance committee can design and implement a school financial policy without any challenges. They are also in a good position to understand all legislation and policies related to a school's financial matters.

Dyantyi (2014) confirms that management performances are enhanced when participants are undertaken through effective training programmes and permitted to make decisions regarding their responsibilities. The main progress experienced by attendees after the training session, which also make this training vital important, is that members of the school finance committee are able to manage the school finances better than before the provision of the training session. Before the training, many school finance committees were exhausting all school funds unnoticed. This training enables the committees to have good control and monitoring of school finances and also to ensure the safekeeping of the school financial records (Botha, 2019).

2.3.8.2 Criticism of the school financial training offered by Gauteng Department of Education (GDE)

Section 19 of SASA specifies that the provincial department of education should provide preparatory training for newly elected SGBs to perform their functions. Since some of the SGB members serve in a school finance committee, training has to continue to cover finance functions to enable the committee to be more functional in dealing with the school funds. However, in reference to a study conducted by Mestry (2006) found that training provided by the department of education to the public schools' finance committees are ineffective because many department officials who are responsible for providing this training are not experts in finance or financial school management in particular. Mestry and Hlongwane (2009) concurred with the above statement by indicating that members of the school finance committees are insufficiently informed about schools' financial management dealings since the stakeholders rely on pieces of training that are provided by the GDE and these pieces of training are seldom occurring and conducted by less financially skilled people. Sometimes these pieces of training are scheduled for an unsuitable time which leads to poor attendance or no attendance at all.

Luggya (2019) made an emphasis on the issue of poor implementation of the capacity-building programmes from the district officials. His study found that mechanisms such as mentoring systems are available at the district education offices, but to be implemented down at a school level is a challenge. This is due to a lack of financial management expertise at a district level. Most of the district SGB coordinators who conduct school visits to address arising issues including the finance thereof are not qualified in finance management, as a result, the intervention of the SGB coordinator is general and not financial management specific. After the financial management training, schools finance committees are on their own, with no further guidance in a form of mentorship to ensure that they implement what they would have been taught during training, and this hinders the effectiveness of the training.

Mestry and Berry (2016) stress that both district officials and schools finance committees contravene the schools' rule of law, particularly SASA. According to SASA, the DBE and SGBs are assigned to monitor all school revenues and expenditures, keep financial records, and formulate budgets at the beginning of each new financial year. Unfortunately, this does not happen, especially in most public schools. Most of the public schools' finance teams do not use budgetary control measures such as variance analysis statements, cash flow statements, and policy and procedures (Mestry and Berry, 2016).

The neglect of these measures is due to a lack of accounting knowledge amongst stakeholders. SGBs raised a concern to say they wish that the school financial management training should be conducted by external agencies, not by the district officials because they are clueless in terms of financial management (Mestry & Berry, 2016). This statement clearly indicates that the training conducted by the district officials lacks effectiveness and it does not benefit the trainees.

Mestry (2006) indicated that GDE shows little interest in school finance management functions and as a result, schools finance committees lost enthusiasm and seek no further support from the department (district). GDE is also accused of being unresponsive, it gives little or no attention to the reported cases of mismanagement of schools' funds. The department is only concerned with the school financial statement, and after receiving the statement the department does not read it and provide the necessary support to the school. Members of finance committees experience many challenges regarding finance management and escalate them to the department, but the officials show no interest and do not investigate reported cases related to misuse of school funds (Mestry, 2006).

2.3.8.3 Teamwork between the school finance trustees

Members of the finance committee are expected to promote synergy by working together as a team to execute the management functions prescribed by SASA and other relevant educational legislation to attain the objectives of their respective schools (Aina & Bipath, 2020). However, a study conducted by Mncube (2009) reveals that there is no teamwork amongst the trustees; principals make financial decisions and other members are bound to conform because if ever they fail to conform, they get accused of being disloyal to the principals. As a result, other members become the principals echo chamber in the decision-making process. Principals accused other members (subordinates) of being illiterate which result in little or no involvement of subordinates in the school decision-making process because their presence is considered a waste of time (Mokoena, 2011).

Mestry and Govindasamy (2013) state that, there is indeed a lack of effective collaboration and communication amongst members of schools' finance committees, especially when it comes to shared financial decision-making. Members of the SGBs are not treated as equal partners and their intelligence is undermined by the principals when it comes to financial matters. Such

members feel obliged to follow and support whatever decision the principals make. SGBs have very little or no influence on all school financial matters.

A sense of belonging and mutual trust are the key areas of concern from the parent's component. This component raised that, in order for a collaborative partnership to be realised at a school level they need to feel that they are trusted and equally involved in all school initiatives. This is believed to ensure collaboration sustainability. Mestry and Govindasamy (2013) witnessed the exclusion of other members in school finance issues. These scholars have observed that in other schools, principals place stationary orders without consulting the SGB. Regardless of SASA provisions, which authorised and recognised parents as official and equal partners in the governance of public schools, principals are continuing to play a dominant role in school meetings and decision making. This is due to the fact that principals are in power and have first access to the information from the department of education (Mestry & Govindasamy, 2013).

Mestry and Berry (2016) stated that all the decisions concerning school finance are made in isolation from other members by the principals and school district officials. District officials and principals meet to make the financial decisions and transfer them to other members of the finance committee for implementation. These isolated members call for the establishment of a more open communication platform and cooperation among the concerned parties so that they can able to participate in the implementation of the NNSSF in schools. The department officials are suspected to be responsible for this isolation and lack of communication and collaboration among the stakeholders since they regard schools' financial information to be of a confidential nature (Mestry and Berry, 2016).

In some schools, there are no finance committees, financial decisions rest upon the principals and SGBs chairperson only. To process transactions for any items needed in school, principals' phone the SGBs chairperson and the chairperson has no right to question the transaction (Mestry, 2006). Even those schools which have finance committees' members are not treated equally. Treasurers found themselves in a space whereby they have to sign and approve all the cheques brought to them by either principal or SGB chairperson. Lack of required financial expertise appeared as the contributory factor to this unhealthy working condition between the schools' finance committees. People get elected to their various positions regardless of the needed skills to carry out the task.

Mestry (2006) indicated that principals do not want to share the school governance responsibility with others. Sharing of management responsibilities means the loss of power to other principals, hence, to protect their power they opt to withhold information regarding the school finance and not to share the responsibility to handle it. Principals believe that the management of the school is their role and that other members especially from the parent's component do not understand school operation. Principals consider the parents' involvement as an intrusion. Trust issues also weaken collaboration between the members, hence, principals decide to keep schools' financial affairs confidential to them. This creates tension between the members and ends the teamwork.

Mahlangu (2018) confirms that school principals add to the dysfunctionality of the schools because they consider themselves as management experts and do not want to involve others in managerial activities. Poor or no involvement of other members in the governance of the school escalates dysfunctionality in schools. Some principals remain sole managers in schools by partially involving teachers in school management, undermining and treating parents in an unfair manner, giving orders to the SGBs and performing SGBs work without mutual agreement (Mahlangu, 2018). By looking at these statements, stakeholders are not treated the same and given equal opportunity to participate in important matters affecting the schools. All this hinder teamwork.

Mahlangu (2018) further argues that the refusal and failure of the schools' principals to acknowledge their incompetence has a major contribution towards the dysfunctionality of the schools. According to SASA, principals are not the sole decision-makers in schools, however, many principals do not believe in teamwork and they simply push away all other stakeholders and operate in isolation. This is evident from the poor involvement of teachers and parents in schools' management by the principals.

Mestry and Berry (2016) state that most of the principals do not consult with other members in dealing with the school funds. They declined to work in partnership with members of the SMTs and the SGBs who might possibly or already have the necessary knowledge, expertise, and skills to manage the school finances effectively and efficiently. Many principals hide financial information from other concerned parties such as teachers, SMTs and SGBs. These parties together form the school finance committee. The principals echo chamber appeared as the case

again since principals only include a few teachers who are less likely to question their decisions in financial matters. This approach can only break down durable corporations and discourage school finance communities to grow a shared vision for a better future in terms of achieving equity and social justice. Members of school finance committees know very little about school finance and they are made to be scared to voice out their concerns in schools' meetings, therefore, they sit quietly while the principal dominates and say everything.

In some instances, isolated decisions are made unintentionally due to other commitments which members need to fulfil, for example, some members are employees in certain private organisations, as result, these members cannot avail themselves when unexpected urgent financial matters arise at the school because they will be at work at that time. This situation leaves the principal as school finance committee chairperson with no option but to mobilise available members such as SMT members to make a financial decision. This had serious implications for principals who were required to take immediate action on financial matters (Rangongo et al., 2016).

2.3.9 Challenges which possibly hamper the effectiveness of the training programmes

2.3.9.1 The language used in training sessions

Given several complaints about the poor training delivered by districts, the GDE resorted to a new policy of subcontracting its training tasks to independent service providers (such as the Matthew Goniwe School of Leadership and Governance) to provide SGB training to schools, particularly in the Kathorus area. Though, many finance committee members complained about the standard and the material used during sessions. These members were of the opinion that the material used in the training session and its standard was far beyond their understanding (Mestry & Hlongwane, 2009).

English was the language of instruction during this training and the handouts were written in English. It was found that many members, especially from the parents' component, do not understand English fluently, hence, the training material became worthless. Mestry & Hlongwane (2009) found that African languages are highly preferred as languages of instruction during the training session as opposed to English. The level of the English language used in this training was alleged to be too difficult and most of the finance committee members

struggled to understand English well as they do to their own African languages. Furthermore, the training was not beneficial since it was too theoretical while most of the members prefer practical training.

2.3.9.4 Change of the school governing bodies

Basson and Mestry (2019) stress that the SGB term of office also contributes to the lack of financial skills in public schools. The change of SGBs after a period of three years leads to a loss of well-groomed candidates in schools. Schools accept SGB members who are financially disoriented and orientate them to be functional. These candidates leave after three years. The change in school governance has implications for the operation of the school. As result, Basson and Mestry (2019) suggested that the policy which regulates the elections and term of office for SGB members need to be amended to expand the SGBs term of office to at least five years.

2.3.9.5 Absence of financial policies in public schools

To escape mishandling and embezzlement of funds, the school's financial policy becomes an operative instrument to manage the schools' finances effectively and efficiently. In schools without this instrument or where it is unwell designed and unsuccessfully implemented, the chances of corruption and misappropriation of school funds could be at a high level (Naidoo and Mestry, 2017). There are so many cases of school funds mismanagement by the trustees through embezzlement, corruption, pocketing of cash, poor record-keeping and inappropriate financial controls (Corruption Watch 2014; Phaladi 2015). The non-existence or even compliance with policies that regulate the handling of school funds permits criminal activities. A school may raise funds but without clear directives from a black and white document as to where are the funds need to be taken and by who, then the fraud levels increase. Many cases of mismanagement of school funds are considered as a result of unavailability and violation of finance policies (Naidoo and Mestry, 2017).

Naidoo and Mestry (2017) further outlined that in some instances the principals as school finance committee chairpersons sometimes aid other members of the finance committee to overlook the school finance policy, violate school budget and not comply with the school financial regulations for personal gain with the school funds. In most cases, finance policies are in place at schools, but finance committees decide not to follow and ignore their measures

purposefully to create loopholes for stealing money from the school. Therefore, a finance committee of every public school needs to make sure that there are feasible finance policies and procedures in place for efficient and effective management of the school funds and also have a mechanism in place to monitor and evaluate the implementation of the policies (Clarke, 2012).

Mestry (2006) have found that one of the causes for the mismanagement of finance and conflicts between members of the school finance committee is the nonexistence of an effective school financial policy or the unsuccessful application of the financial policy where it exists. Also, in some public schools, the finance committee does not sit together and draft the policy, but principals get a policy copy from another school and instruct members to append their signatures to the copy. After appending their signatures, this copy becomes the school financial policy. This increase the level of non-compliance with the policy because members do not have an opportunity to read and approve it, all they do is to rubber-stamp what has been brought to their attention by the principals.

2.3.9.6 Lack of the financial expertise in the education department

Mestry and Berry (2016) have found that the district officials and the principals lack the required skills, expertise or knowledge to allow other stakeholders to be part of the decision making at the school and be involved in the school financial matters. School financial management function is challenging and it is not clearly understood at both district and school levels. District officials do not disclose financial records to the stakeholders of those public schools which are not self-regulatory. There is no monitoring process in place to check the district spending on behalf of those schools as result, the school stakeholders do not know how much the district officials spend on their schools.

Both district officials and the schools' principals do not have financial knowledge, they fail to follow proper procedures of purchasing teaching and learning support resources. They lack budgeting skills, usually tend to overrule each other during meetings and this lead to the sole financial decision making by someone who lacks the essential financial knowledge and skills to manage the schools' funds (Mestry and Berry, 2016). A lack of financial management skills and knowledge amongst all involved parties and noncompliance with financial policy and law

are usually the principal factors that constitute the mismanagement of funds (Samuel & Pillay, 2018).

Rangongo et al. (2016) asserted that there is a shortage of skills and understanding of financial management which lead to a situation where members of a school finance committee struggle to understand their responsibilities about the management of school funds. These members fail to interpret school legislation and to develop budget strategies. Mestry (2006) similarly indicated that several principals and members of school governing bodies under a school finance committee capacity are put under remarkable pressure to manage their schools' funds because they are incapable to come up with practical solutions to financial problems, due to the lack of financial knowledge, skills and expertise.

Mestry and Govindasamy (2013) raised a point that a lack of knowledge and skills concerning finances among parents lessens the effectiveness of the management of the school financial resources. Lack of knowledge symbolises the need for comprehensive financial skills training and workshops and using the media platforms to communicate the school finance committees' responsibilities. The scarcity of financial knowledge limits participation from the parents to school financial matters. Parents and SMT components often disagree on the school priorities when it comes to the allocation of educational resources and this led to disagreement over a school expenditure.

Døssing, Mokeki and Weideman (2011) discovered that South Africa's basic education sector has flaws that add to the financial mismanagement at the school level. Capacity-building programmes take time to be implemented to address the issue of lack of knowledge and disobedience of policies and there are no decisive dealings with the culprits. In consideration of the provisions of SASA, schools must have well-developed financial management policies and controls to ensure the complete management of funds. Only a small number of principals are stated to have a finance and procurement policy in place (Døssing et al, 2011).

2.3 THEORETICAL FRAMEWORK

Theory is fundamental to the exercise of knowledge building and knowledge creation. Theory commonly strengthens research designs as it provides an understanding of the phenomenon

under search (Van der Waldt, 2017). This study was informed by the following three theories discussed below.

2.3.1 Decentralisation Theory

Post-1994 the public schools' principals and SGBs were given the authority to take full responsibility for a school's management which enables them to make managerial decisions to ensure the smooth running of the schools (RSA Constitution, 1996). Before 1994 this responsibility was undertaken at a district level by the Department of Basic Education (DBE) officials. This shift of authority led to the establishment of various committees within the schools which includes the finance committee. On this basis, the decentralisation theory appears as an appropriate framework to understand the role of the public schools' finance committees in financial management activities within the schools.

Decentralisation is an act of transferring power from higher to lower structures. Koross, Ngware and Sang (2009) advised that in a decentralised setting, employees are empowered to make decisions, have complete regulation of their work, and are fully accountable for their decisions. These scholars further indicated that decentralisation improves the effectiveness of the organisation since it allows the employees who directly interact with the clients to develop new systems or alter the service to meet the client's needs (Koross, Ngware & Sang, 2009). In a school context, decentralisation can be recognised through the shift of the school management responsibility from the education district officials to the school governing bodies (SGBs). SGBs have more control over the schools and are accountable to the district.

In general, decentralisation is a multi-dimensional concept that could mean the alteration from governance structure in terms of national power, being distributed to sub-national stakeholders (Kathyola & Job 2011). Decentralisation encompasses various stakeholders which involve the national and local governments, societies, private sector, or even community-based and non-governmental organisations.

Decentralisation becomes more relevant to the educational environment from a power-sharing perspective. The central government cannot have complete control over public schools; therefore, it has to form a partnership and share control powers with the school-based stakeholders (SGBs) (Marishane & Botha, 2011). This will promote shared decision-making

at a school level through reduction of administrative control and enhancement of the effective management of the school resources.

Before 1994, the education system experienced various challenges related to poor or no financial accountability due to centralised control and absolute power of the government authorities (Mestry 2006). The adoption of the constitution in 1996 and the enactment of SASA which makes provision to elect the SGBs and the establishment of the financial management committees in schools resulted in the decentralisation of power from the government authorities to the SGBs to govern the schools and schools' funds (Kgetjepe, 2011).

SASA enforced the decentralisation of power to the SGBs to promote democratic participation in the governance of schools based on a belief that the government authorities alone could achieve little or were being unsuccessful in carrying out the task of school management without involving people whose responsibility is to ensure good implementation of the policies as well as efficient and effective use of the school resources (Selesho & Mxuma 2012).

Decentralisation is divided into three forms between national and sub-national governments namely political, fiscal and administrative (Siddle & Koelble 2012). This study focused on educational fiscal decentralisation. The decentralisation of monetary control to school-based management has become a significant strategy aimed to improve the management of schools funds.

2.3.2 Human capital theory

The human capital theory places an emphasis on capacity-building initiatives that can take place in a form of educational activities and training to enable the trustees to acquire all required knowledge and skills in their scope of work and become more competent to execute assigned duties (Dae-Bong, 2009). This theory encourages investment in human capital rather than physical capital. In a school management setting, district officials facilitate capacity-building programs to equip the schools' based management trustees with managerial skills as means of investment in human capital. This study stresses the issue of the training received by the schools' governors at a school level to undertake the school finance management responsibility, therefore, the human capital theory becomes imperative to understand the competency of these

governors to undertake the assigned responsibility and analyse the effectiveness of the training provided to them.

Training as an element of the human capital theory can be defined as a strategic process to change attitude, knowledge, skill or behaviour through learning experiences to realise effective performance in an activity or range of activities. Within the work environment, training aims to improve the capabilities of the individuals and to fulfil the current and future needs of the organisation (Milhem, Abushamsieh & Aróstegui, 2014).

The human capital theory holds a belief that peoples' learning capacities are of equal value to other resources involved in the production of goods or services (Nafuko, Hairston & Brooks, 2004). These scholars attested that in a situation where resources are effectively utilised, the outcomes are gainful for the individual, institution and community at large. Within the field of education, human capital theory becomes relevant from the perspective of capacity-building. For the sake of this study, the necessity for capacity-building will be viewed as the ability of the public schools' finance committees to manage the schools' funds. The school management assigned authorities need to be equipped with the necessary skills to execute financial management tasks at a school level.

According to Aliaga (2001), human capital theory tries to describe the benefits of education and training as a form of investment in human resources whereby people are seen as a form of capital worth development. From this viewpoint, education and schooling are considered as a deliberate investment that organises the labour force and raises the productivity of individuals, and institutions, as well as reassuring progression and growth at the international level.

The different definitions of human capital theory from different scholars highlighted the result from investment in people as the adjustment that is demonstrated at the individual level in the form of better performance, and at the institutional level in the form of greater productivity and effectiveness and at a communal level in the form of revenues that aid the entire community. Though human capital theory emphasises that investing in people makes them innovative, on the other hand human resource development support enhanced workforce progress through investment in education and training (Holton & Naquin, 2002).

2.3.3 Financial control theory

This study seeks to understand the management of the public schools' funds through analysing the competencies of the schools' governors in carrying out the financial management responsibility. A financial resource is observed as the most important resource to both private and public organisations. This means that it must be well managed, however, from time to time this significant resource is mismanaged and embezzled by the trustees (Rosen & Gayer, 2010). On this basis, financial control theory becomes relevant to this study to point out how the schools' finance committees as the trustees, handle and exploit the school funds at their disposal and which tool do they use to ensure the safety of this resource.

Financial control can be viewed as the measures established to safeguard organisational assets and to warrant that all the organisational monetary transactions are documented to avoid and lessen mistakes and fraudulence (Wakiriba, Ngahu & Wagoki, 2014). This theory emphasises the importance of the existence of practicable and feasible financial tools within the organisation. In a public school setting, this theory should encourage the development and implementation of school finance policy to ensure the effective management of the schools' financial resources.

Wakiriba et al, (2014), control functions entail two elements namely, a policy that institutes what should be done and methods to implement the policy. Infeasible financial control systems are responsible for poor management and financial corruption in an organisation. Therefore, it is of paramount importance for each organisation including public schools to have a feasible financial control system.

Financial controls enable effective and efficient organisational operations, as it ensures the reliability of all forms of financial reporting tools and aid to ensure compliance with laws and regulations within the organisation (Hayles, 2005). Effective financial controls including the preservation of accurate transactions, protect the organisation from being exposed to unnecessary financial risks and that the organisational financial information is only used within it. This also serves as the watchdog which protects the organisational assets through fraud detection and prevention (Association of Chartered Certified Accountants, 2010).

The theory of financial control indicates the importance of the existing as well as practicable utilities of financial tools. It also stresses that, all organisational financial components which includes expenditures, financial tools, bookkeeping, control models, monetary calculations, and other allied considerations need to be looked into at all stages (Espinosa, 2018). Mostly, financial control can be viewed as an ability of the management to safeguard the properties of institutions like materials and funds against potential deficits ranging from theft to the careless use of supplies by incompetent employees.

2.4 CONCLUSION

The literature reviewed above gave background regarding the management of public schools' funds in general and the challenges which are faced by the schools' finance committees when it comes to undertaking a financial management responsibility. The literature looked at the challenges both from a global perspective and then looked at similar issues that are faced in South African schools.

The persistence of fund mismanagement in public schools raise questions about the capabilities of those who are trusted with the task. This problem has bothered so many academics here in South Africa and as well as in other countries to an extent that so plentiful research has been conducted on this problem to find solutions, unfortunately, feasible solutions have not yet been found.

CHAPTER THREE: RESEARCH DESIGN AND METHODOLOGY

3.1 INTRODUCTION

The previous chapter dealt with the literature review on the effectiveness of the school finance management training and looked at some cases of mismanagement of public schools' funds by the appointed SMCs. The literature review has shown that there are specific procedures to be followed and strict rules to be undertaken to ensure effective and efficient financial management in public schools.

This chapter concentrates on a depiction of the research method followed to answer the research question. Furthermore, the chapter indicates the sampling tool, the data collection tool, and the data analysis approach used in the study. The conclusion of the chapter discusses how the researcher verified the reliability and validity of the study. In order to understand the impact of the financial management training towards ensuring effective financial management in public schools, a phenomenological study was undertaken in schools that fall under the Ekurhuleni South district in the Gauteng province.

Qualitative research seeks to understand the process and the social and cultural contexts which motivate different behavioural patterns and, more importantly, it seeks to answer the why questions (Nieuwenhuis, 2007). Qualitative researchers believe that the world is made up of people who carry their own assumptions, intentions, attitudes, beliefs, and values. These researchers further believe that truth can be only found through exploring the experiences of those who are directly involved in the subject to be investigated. Paton (1989) put an emphasis on the fact that the experiences, opinions, feelings, and knowledge of people are used as a frame of reference to develop reality. On the other hand, Fouche and Delport (1998) argue that qualitative research is based on the notion that an accurate understanding of the phenomenon can be attained through firsthand acquired data.

In reference to above mentioned claims about qualitative study, the researcher utilised the qualitative research design and methodology for this study as it permits him to engage with a group of individuals using different techniques. The researcher used structured questionnaires

to those chosen public schools principals and SGBs chairpersons to understand how they perceive the GDE school finance training programmes and conducted face to face semi-structured interviews with some of the district officials to find their views as training providers regarding the training programme.

3.2 RESEARCH DESIGN

Research design can be defined as the strategy and composition of the study used to attain data to answer the research question (McMillan & Schumacher, 2010). The design defines the procedure for conducting the study. The design specifies how the research is structured, the condition of the research partakers, and what data collection tools will be used (White, 2003).

According to McMillan and Schumacher (2010) research design is a layout that describes the settings and measures for data collection and analysis, and the research methods as the measures employed to gather and analyse data. These scholars added that the research design aims to point out the blueprint for producing the reasonable proof that will be employed in answering the research questions. McMillan and Schumacher (2006) further state that research design outlines how the study has been conducted. These scholars concluded by saying that the purpose of the research design is to stipulate the plan for creating authentic evidence that will be used to answer research questions.

3.3 RESEARCH METHODOLOGY

The research methodology focuses on the proceedings of the study and the kind of instruments and steps to be followed (Mouton, 2001). Research methods are categorised into three main categories: quantitative, qualitative, and mixed methods (McMillan & Schumacher, 2010).
A qualitative method was adopted to this study to answer the research questions. According to Salkind (2006), qualitative research is a study of human behaviour which can be executed through the usage of techniques such as questionnaires, focus group discussions, interviews, surveys, or even in the collaboration of various techniques. Thus, this design is chosen because the study seeks to understand the social phenomenon from the participants' perspectives and its natural settings. A qualitative approach was chosen on the basis that it allows the opinions of participants to be pursued in a natural setting. The researcher wanted to make meaning from

the gathered information to simply understand the given settings and not to extrapolate the findings beyond it. This approach further encourages the adoption of purposive selection of participants to understand a subject in a specific setting (Hendricks, 2009).

The researcher utilised qualitative research methods to understand human experiences shared by the participants through questionnaires, interviews, and documentary analysis. This method has been chosen for this study because it enables flexibility in responding to a given subject and it does not demand many resources.

Qualitative research holds the notion that numerous realities can be developed from the community through individual and collective opinions or observations of the same situation (McMillan & Schumacher, 2006). It focuses more on how individuals or groups observe and understand the world and, builds meaning based on their observations (Nieuwenhuis, 2007). Nieuwenhuis (2007) also discusses that qualitative research aims to collect quality descriptive data with reference to a particular phenomenon or context to develop an understanding of what has been studied.

The core of qualitative research is that people who undertake qualitative study cannot understand peoples' conduct without understanding the background within the subjects which inform their feelings, thoughts, and actions (Nieuwenhuis, 2007). McMillan and Schumacher (2006) define qualitative research as an inquiry that allows researchers to gather data in face-to-face interaction with sampled people. McMillan and Schumacher (2006), further state that it describes and analyses individuals and communal social actions, beliefs, thoughts, and observations. In support of these claims, for this study, the researcher selected people that have experience in public school funds management as they have been sampled for the study. The perceptions, thoughts and beliefs of the participants were explored more through interviews and questionnaires.

McMillan and Schumacher (2010) state that qualitative research strives to take into consideration the case of subjectivity during data analysis and interpretation. Leedy and Ormrod (2010) insist that qualitative researchers hold a belief that the ability of researchers to interpret and rationalise what they see is critical when it comes to understanding a social phenomenon. Qualitative researchers believe that there is no sole final truth to be found, there may be several perceptions held by different individuals and each of these perceptions

consisting identical rationality or truth (McMillan & Schumacher, 2010). With reference to this claim, the researcher believes that there may be numerous opinions regarding the school finance management training programmes conducted by GDE, and all these opinions need to be heard to form the conclusion about the effectiveness of those programmes.

Nieuwenhuis (2007) stresses that the qualitative method concentrates on describing and understanding phenomenon from their naturally arising environment with the purpose to develop thoughtful meanings as communicated by the respondents in order for the phenomena to be described in line with the meanings shared by the participants or people which are involved in a studied phenomenon. For this study, questionnaires were distributed to the public schools' SGBs and principals to state their views on the school funds management training offered by GDE. The study also sought to interview the district officials who work as training practitioners to reflect on their capacities to undertake the assigned responsibility.

Qualitative research method like all other methods has its strengths and weaknesses. Nueman (2000) reflected on the strength of the qualitative method by stating that it enables the researcher to explore detailed information about daily life human experience and also aid the reader to have a deep understanding of the research findings since they are presented straightforwardly from the participants' perspectives. Houser (2009) in support of Nueman (2000), raised that qualitative study can obtain a detailed understanding of a person, event or phenomenon, permits the participants to be more flexible in responding to the phenomenon under investigation and it does not require extensive resources to be conducted.

Harley, Bertram and Mattson (1999), reflected on the weakness of a qualitative study by arguing that it involves few participants, it is time-consuming and it does not use statistical measures to analyse findings. According to Houser (2009), the disadvantage of the qualitative method is that the generalisation of the results is limited to a fewer population; it has the potential for bias in terms of data interpretation; it lacks consistency in data collection tools; and it can compromise privacy for participants that are involved in a study because of an in-depth description of individual responses.

It is of paramount importance to state that these disadvantages did not compromise this study because it was targeting a few public schools which are under Ekurhuleni South District and district officials. Six public schools were selected for the questionnaire, one district of

education for interviews and these gave a few respondents. The size of sampled respondent did not compromise the quality of the study because the researcher does not aim to generalise the result to a large population but to discuss the effectiveness of the finance management training given to the selected schools.

This study does not aim at generalising the results but at discussing the effectiveness of the training programmes designed to capacitate the public schools' finance committees to undertake financial management responsibility at a school level. Considering the fact that the qualitative research method has potential for biases in data interpretation, this was addressed through the employment of several tools during data collection. These tools included questionnaires, interviews, and the analysis of relevant documents. The study adhered to the anonymity principle, the respondents' names and their respective schools are kept confidential in the findings report. The participants in this study were sampled from six schools and one education district. The principals, SGB chairpersons and the finance officers from the district as respondents, were attended to separately in this study. Moreover, the documents which are related to the management of public school finance were analysed.

This study has followed the phenomenological approach as one of the qualitative method approaches. This approach aims to uncover the realities of the phenomenon as it is experienced by those who are directly involved, and it also promotes the researcher's application of subjectivity skill concerning the phenomenon during the exploratory process and attends to it as it is experienced by the partakers (Beavan, 2011). This approach is regarded as a description of human experiences and behaviour. Alase (2017) argues that it is a common approach within the frames of qualitative research and more particularly in social studies where live experience about the phenomenon forms a great deal.

The phenomenological study explains the meanings of lived experience. The researcher collects data by following the understanding of individuals on a given situation or experience. The phenomenology approach permits the researcher to have interactions with participants using different methods to understand their perceptions of lived experiences in a specific given context (McMillan & Schumacher, 2010).

The phenomenological approach is declared as 'participant centred' as it enables the participants to express their views and share their experiences about the phenomenon the way it is without any falsification and fear of prosecution. Therefore, the adoption of this approach

confirmed the objective of the qualitative research to explore the live experiences of the research partakers and allow their shared experiences to form research findings (Alase, 2017). Thus, the qualitative approach was employed in this study mainly because it requires rich information about the missing link between the training and practices which lead to the mismanagement of public schools' funds and present gathered information in a narrative and descriptive form. This approach aids the researcher to arrive at a deep understanding of the quality or effectiveness of the training that is offered by the GDE from the training recipients and providers' perspectives.

3.4 SAMPLING METHOD AND SAMPLING SIZE

Qualitative research allows the researcher to set personal characteristics and defines a set of standards or qualities that the people to be studied have to possess and uses these standards to distinguish people of potential interest from those people who should not be considered in a study. Once these consideration limits are in place, the researcher knows whom he or she needs to study and then tries to find and make the sample of them (Johnson & Christensen, 2004).

The population can be defined as the complete set of resources such as people, literature, legislation, and policies that are the study target, or the collection of items that the study will concentrate on (Bauer & Gaskell, 2000). Maree (2007) and Nieuwenhuis (2007) define sampling as the process which is used to select a part of the population for a study. The main purpose of sampling is to select the representatives of the population in which the researcher needs to draw conclusions (TerreBlanche & Durrheim, 1999).

Qualitative researchers are specific when it comes to the selection of population representatives, they normally use purposive sampling. They normally select those individuals or items that will produce the greatest information regarding the topic under study (Leedy & Ormrod, 2010). The sample size of research is usually determined by a study purpose and practical restrictions. Qualitative research usually involves smaller sample sizes compared to quantitative research studies. The sampling process is flexible in qualitative research and often continues until no further themes occur from the data collection (Leedy & Ormrod 2010).

Since the aim of this study was not to extrapolate generally to a larger population but to grasp a comprehensive conclusion regarding the phenomenon under investigation, a minimum sample was adequate for the study. Qualitative researchers are deliberately non-random in selecting data sources, therefore, purposive sampling is always an option (Leedy & Ormrod 2010). As a result, purposive sampling was chosen in this study.

3.4.1 Purposive sampling method

Purposive sampling allows the researcher to select participants based on certain specific characteristics. Purposive sampling can be viewed as a non-probability sampling technique in the manner in which participants are selected. With this technique, participants are selected through the judgment of the researcher as to which participants can be more useful based on the knowledge they possess about the phenomenon under study. According to Babbie (2010), in purposive sampling, a researcher only samples the participants who have sound knowledge about the subject to be researched or the issue under study.

Thus, this study purposefully selected the district officials as training providers, the principals and SGB chairpersons as training recipients in a hope that they would be able to give an account of their experience and important information about the financial training programs which aim to ensure effective management of schools' funds.

Furthermore, purposive sampling was chosen for this study because the aim was to select the most informed participants about the subject under investigation. Due to the nature of the study, the researcher aims to explore the perceptions of the SGB chairpersons, principals, and district officials about public schools' finance committees' training programmes, hence, they were selected purposefully to gain a broad understanding of the case under study. The logic behind the selection of the principals and SGB chairpersons amongst other members of the schools' finance committees is that they are at the forefront of carrying out the school funds management task and also accountable for the exploitation of schools funds.

The study was conducted at six public schools in Ekurhuleni South District in Gauteng. The Ekurhuleni South District has 181 public schools which include primary and secondary schools. Amongst 181 public schools, three primary and three secondary schools were purposefully selected because of their relevance to the study and having the required information since they are public schools. The Ekurhuleni South District itself formed part of

the study; it was selected purposefully because it is responsible for the capacitation of the public schools' finance committees with the necessary skills to undertake financial responsibility.

The sample size of this study consisted of three SGB chairpersons and principals of public primary schools, three principals and SGB chairpersons of public secondary schools, and three district officials, therefore, the total sample consisted of fifteen people, six schools, and one district office. Both primary and secondary schools and the district were purposefully selected because they were within the reach of the researcher's location.

3.5 DATA COLLECTION TOOLS

“Data collection is the process of gathering and measuring information on variables of interest, in an established systematic fashion that enables one to answer stated research questions, test hypotheses, and evaluate outcomes” a definition by (Kabir, 2016, p. 202). The data collection aspect of research is a standard to all fields of study namely physical, social, humanities, business and many more. Even though the approach might differ from one discipline to another, the prominence of ensuring truthful and honest collection of data stand the same.

The purpose of all methods of data collection is to get quality evidence that then transforms to rich data analysis and support the construction of a persuasive and reliable answer to the research questions (Kabir, 2016). He further argues that irrespective of the field of study or first choice for defining data either qualitative or quantitative, correct data collection is crucial to maintain the reliability of the study. Both the adoption of appropriate data collection tools and clearly defined instructions for their correct implementation lessen the probability of blunders happening. Data collection is one of the most important phases in conducting research. A researcher can have the best research design but if he or she cannot gather the necessary and relevant data, the research may lack credibility or even be unsuccessful.

Kabir (2016) states that data collection is a very challenging task that needs systematic planning, hard work, patience, persistence, and many more to be able to complete the study successfully. Data collection begins with deciding what kind of data is required, followed by the selection of a sample (participants) from a certain population. Thereafter, the researcher needs to employ a certain data collection tool to collect the data from the chosen sample. Leedy

and Ormrod (2005) concurred with the above scholar by stating that, the data collection process in a qualitative study requires a great deal of time. The researcher is expected to thoroughly record any potentially useful data, using field notes in a more systematic manner, audiotapes, sketches, photographs, and any other appropriate means.

Data collection encompasses logical procedures that the researcher uses to gather the necessary information in the study and is a chronological, step-by-step stage in a research study. Ahead of the gathering of the data, the researcher applied for permission and was allowed to utilise the selected schools by the Ekurhuleni South District. With the approval letter to research from the district, the researcher visited the principals of the schools which were selected to request permission to utilise their schools as study sites.

After having permission from all the institutions' stakeholders, the researcher made individual appointments with all the participants to start the practical data collection process. To ensure the consent to participate, the participants were invited to append their signatures to the consent form. In compliance with the proposal made by Leedy and Ormrod (2010) that the qualitative researcher may employ numerous forms of data collection in a sole study. The researcher used two types of data collection methods, questionnaires, and interviews to collect data (triangulation).

The method of triangulation uses different techniques in exploring a research question (Arksey & Knight, 1999). Arksey and Knight (1999) also discuss that the basic idea of triangulation enables data to be acquired from a wide range of diverse and numerous sources, using different kinds of methods. According to Punch (2006), triangulation is a method that is used to minimise issues of bias and increase the validity of the results.

A semi-structured questionnaire consisting of open-ended questions was employed to generate data from the schools' finance committees and semi-structured interviews to get the perceptions of the training providers (district officials). The same questions were asked to all sampled participants according to their categories to capture an individual perspective about the quality or effectiveness of the pieces of training provided by the GDE.

Open-ended questions are normally used for capturing viewpoints, moods, and observations from participants about the subject being investigated (Kumar, 2005). Thus, the questionnaire

enabled the participants to be more truthful in their response since they were working on their own convenient time and space, while interviews enabled the researcher to ask probing questions to gain full insight into the subject under investigation. The data collected through these tools was transcribed for better understanding and analysis purposes.

The researcher conducted a total of three interviews, each lasting about thirty minutes with each interviewee. All the interviews were conducted at the district office. The researcher also hand-delivered the questionnaires to all the selected schools and afforded each individual 24 hours to work on the questionnaire.

3.5.1 Questionnaire

Kabir (2016) define a questionnaire as a research instrument comprising a sequence of questions that have been constructed with the purpose of generating information from respondents. He further indicated that the questionnaire has existed many years back, it was invented by Francis Galton who died at the age of 89 (1822 - 1911). Questionnaires have advantages compared to other types of surveys, questionnaires do not require as much effort from the questioner as verbal or telephone surveys and tend to have standardised answers which enable the researcher to compile data in a simpler manner (Kabir, 2016). Mcleod (2018) make emphasises that questionnaires provide a relatively inexpensive, fast and effective way of attaining large amounts of information from a large sample of the population. He further argues that data can be collected quickly because the researcher is not expected to be available during questionnaires completion. Despite all the strengths it has, questionnaires have many challenges when it comes to the formulation of questions.

3.5.1.1 Types of questions

A questionnaire entails several questions that the respondent has to answer in a certain specific way. Questions are classified into two categories, closed-ended questions and open-ended questions (McLeod, 2018 & Kabir, 2016). An open-ended question asks the respondent to express his or her own opinion, while a closed-ended question asks the respondent to answer the question using the pre-decided categories (McLeod, 2018). McLeod (2018) further articulate that the response scales for closed-ended question includes:

- Dichotomous, where the participant has two options to choose from.
- Nominal-polytomous, where the participant has more than two unordered options to choose from.
- Ordinal-polytomous, where the participant has more than two ordered options to choose from.
- Continuous (bounded), where the participant is provided with an unceasing scale.

In an open-ended question, a participant is not provided with options to choose from but formulate a sentence narrative answers. Respondents are expected to express their perceptions regarding the subject in this type of question.

3.5.2.1 Structure of the Questionnaires

It is imperative to consider the sequence in which questions are developed. Questions that are deemed personal and sensitive, such as an individual's income, drug use, sexual activity must be put at the end of the questionnaire. This sequence builds trust between the researcher and the respondent before asking personal or probably embarrassing questions (Kabir, 2016). Furthermore, researchers are also encouraged to put routine questions such as marital status, age and gender at the end of the questionnaire and avoid double-barrelled questions.

According to McLeod (2018) and Kabir (2016), state that a questionnaire has got it advantages since it allows a researcher to collect large amounts of information from a large population in a short period without incurring much cost and it can be executed by the researcher or an assistant researcher without compromising the validity of the study. Above all, the data collected through the questionnaires can regularly be quickly analysed either by a researcher or by using software instruments.

3.5.2 Interviews

Punch (2009) explains that interviews are the most common and well-known data collection instrument in qualitative research. It is a wonderful approach to assess people's perceptions, meanings, and definitions of situations and the construction of reality. Furthermore, it is a constructive way of understanding others. Greef (2005) concurs with Punch (2009) as she

mentions that the interview is the dominant approach of data or information collection in a qualitative study.

An interview can be described as a two-way conversation in which the interviewer (interview holder) asks the interviewee (respondent) questions to accumulate data or information and learn about the thoughts, beliefs, perceptions, opinions, and behaviours of the interviewee (Maree, 2007). The purpose of interviews in a qualitative study is to obtain rich descriptive data that will aid the researcher to understand the participant's building of knowledge and social reality (Nieuwenhuis, 2007). Interviews were conducted in this study to understand the knowledge and perceptions of the participants on issues of public schools' financial committees' capacity-building programmes.

Semi-structured interviews were employed in this study because they save time. Even though semi-structured interviews entail pre-arranged questions they also allow probing and clarity seeking questions to get precise answers from the respondents, this is important for this study. Nieuwenhuis (2007) asserts that semi-structured interviews are frequently used to obtain first-hand data. Interviews get easily diverted from the research focus; therefore, it becomes the researcher's responsibility to guide the participants back to the study focus. Gray (2009) concluded that semi-structured interviews are largely used in qualitative studies because they enable supplementary questions to be asked as new issues arise.

It is of great importance to indicate the advantages of interviews as chosen in this study. Creswell (2014) and Rossman and Rallis (2012) discovered that interviews always become an option where it is impossible to observe the participants directly, it enables the participants to provide historic information and it enables the researcher to acquire a large amount of data in a short space of time. Furthermore, interviews guarantee first-hand information about people's feelings and perceptions (Mwinjuma & Bin Baki, 2012).

One-on-one semi-structured interviews with open-ended questions were conducted to obtain the views of the participants regarding the issue of incompetency and means of capacity building within public schools' finance committees. Furthermore, the interviews allowed the researcher to obtain in-depth descriptive data that would help to understand the participants' creation of meanings and knowledge.

The interviews were audio-recorded using a personal smartphone for analysis purposes. The participants have been requested to answer a range of prearranged open-ended questions. The researcher used a semi-structured interview type to engage each of the participants. This kind of interview permitted the researcher to probe at the interviewees and allowed the interviewees to simplify and explain further in their responses. Follow-up questions were part of the interview sessions. This was in support of the claims made by Maree (2007) in discussing the strength of interviews. She argues that the interviews are flexible and are more likely to produce extra information which the researcher had never anticipated. This allows the researcher to have more information concerning the topic under investigation. Interviews took place at the district offices, and all were conducted in English.

The researcher conducted a total of 03 three interviews which lasted for about sixty minutes per interviewee. The researcher visited the district a third time to finalise the interviews.

3.6 Limitations, feasibility, and positionality

3.6.1 Limitations

The findings of the study are hypothesised to the few public schools in Ekurhuleni South District in Gauteng province. It cannot be extrapolated to the province as a whole because the study focused on the public schools assigned under Ekurhuleni South District only.

Online and emailed questionnaires are the most common platform for getting information from people these days, however, this platform comes with the costs such as data bundles and demands the use of technological gadgets such as computers and smartphones. The researcher had to hand-deliver questionnaires to the sampled schools as some of the participants did not have these required gadgets and data bundles.

Time is also a limiting factor in a study. The researcher experienced many postponements in meeting some of the participants due to their busy work schedules. COVID-19 regulations also delayed the meetings since some of the participants were not able to attend the interviews virtually.

3.6.2 Feasibility

The researcher oversaw the whole process of the study including the sampling, data collection, and analysis. The nearest schools were sampled to cut travelling costs. Self-data collection and analysis reduced additional costs that may come with hiring assistants. Thus, the study was feasible within the confined budget and time.

3.6.3 Positionality

The researcher is zealous about management in general and is currently working as an educator in a public school. He is a post-level one educator whose duties revolve around curriculum implementation and syllabus coverage, and his role is not involved with school finance management. He has little knowledge about public schools' fund management from his previous studies. Thus, the researcher has a lack in the understanding of whether or not the GDE financial training programs are effective enough to equip the schools' finance committees with the required financial management skills. Hence, he wants to understand more about finance officers' capabilities and their views about the finance training that is offered to them.

The location of the study is influenced by the working, studying, and residing area of the researcher. Previous qualifications and current working conditions influenced the choice of the research focus and approach. The researcher had no prior contact with the participants, all participants were selected purposefully without any affiliation with the researcher.

3.7 RESEARCH ETHICS

Research ethics aims to ensure the ethical proceedings of conducting the study. It promotes humane studies. Potokri (2012) stresses that the researcher is the director of the entire study, ranging from the proposal to the final research report. Below is the discussion of the ethical measures which has been considered in this study.

This study contained questions that constituted discomfort to the participants since they would have been expected to give accounts of their capabilities in terms of executing their financial

related tasks and also their views about the capabilities of the training practitioners and the effectiveness of the training, hence the study was a low risk toward the participants according to the research risk categories.

Before entering the selected schools, the researcher sought an approval letter from the district (Ekurhuleni South) and those selected schools. Therefore, before the commencement of data collection, the researcher had permission from all the concerned institutions in a form of written letters.

Furthermore, participants were guaranteed anonymity as all the information provided by them was treated with confidentiality. They were informed that their participation is based on their willingness, and they may withdraw at any time from participating in the study, if they feel distressed or for whatever reasons that might arise. Participants were served with the consent form to ensure that they are not forced to participate and also informed that the study intends to contribute to the understanding of issues related to the capabilities of schools' finance officers in carrying out the task and non-accountability or disciplinary measures.

3.8 TRUSTWORTHINESS OF THE STUDY

To attain trustworthiness and to lessen doubts about the reliability of the study, the researcher certified that the following standards were applied, namely: validity, reliability, and dependability.

3.8.1Validity, reliability, and dependability

Qualitative validity means that the researcher checks the truthfulness of the findings by employing certain measures, while qualitative reliability shows that the researcher's approach is constant through different researchers and different studies (Creswell, 2014).

To make sure the credibility of the study, a literature review was considered as a guide to what data collection tool to be adopted and questions to be asked during data collection (Sahu & Singh, 2016). The study only included experienced participants which provided detailed

information regarding this study, and the presentation of the research findings included exact quotes from the data set or participants' responses (McMillan, 2012).

3.9 CONCLUSION

This chapter concentrated on the research design and methodology employed to conduct this study. The discussion in this chapter included but not limited to the strengths and weaknesses of qualitative method, the sampling and data collection tools for the study. Research ethics and trustworthiness were part of the discussions to ensure the authenticity of the study.

CHAPTER FOUR: DATA ANALYSIS AND INTERPRETATION

4.1 INTRODUCTION

This study aims to investigate the trainees and trainers' perceptions on the effectiveness of the school finance management training programmes.

The purpose of this chapter is to analyse and present the data which was collected from the sampled Section 21 (self-regulatory) public schools and the district officials in Ekurhuleni South District of Education. The sample yielded 15 participants to share their perceptions on the effectiveness of the school financial management training programmes. These participants included: three public primary school principals; three public high school principals; three public primary school SGB chairpersons; three public high school SGB chairpersons; and three officials from the Ekurhuleni South District of Education. Besides the district officials, all other participants are members of finance committees in their respective schools.

The choice of the participants' size was in accordance with the claims made by Leedy and Ormond (2010) who state that qualitative research usually includes from a minimum of five to a maximum of 25 participants, and all of them need to have a direct experience of the phenomenon under investigation. This study included members of the schools' finance committees as training recipients and the district officials as straining providers, therefore, all participants were considered to be the most relevant to the study purpose since they are involved in the training programmes. They are key informants (McMillan & Schumacher 2010).

The essential data were collected using two techniques of data collection, namely, questionnaires and interviews. A total of 12 questionnaires were distributed to six schools. Each school received two questionnaires for both the principal and SGB chairperson. The questionnaires were scheduled to take about 45 minutes; however, the participants were given 24 hours to work on the questionnaire at their convenient 45 minutes. The aim of allocating 24 hours for the participants to complete the questionnaire was motivated by the prescription of

the Ekurhuleni South District which requested that the study should not disturb the school instruction time.

Furthermore, a total of three interviews were conducted; two of them were at the district offices and one at the home of the participant. The participant who was interviewed at home indicated that she was working from home in compliance with the COVID 19 safety regulations which does not allow people to be gathered in large numbers, as a result, they were not allowed to be at the workplace in large numbers, some were working at the offices and others from home. All interviews were conducted in English.

4.2 DATA ANALYSIS

Data analysis encompasses the process of creating order, structure, and meanings to a large amount of collected data (De Vos, Strydom, Fouche & Delport, 2002). In this study, the data analysis began after data collection. The data analysis was executed not through electronic software but manually. It was executed in line with planned research categories as derived from the literature review. McMillan and Schumacher (2010) believe that qualitative data analysis is a planned process of organising the data into categories, identifying patterns and themes. The thematic analysis approach was employed in this study.

4.3 THEMATIC ANALYSIS APPROACH

A thematic analysis approach was identified to be the best tool to analyse the participants' responses concerning their views and experiences about the effectiveness of the financial management training offered in public schools. This approach enabled the researcher to identify patterns, categories, and themes from the collected data. It also enabled the researcher to fully immerse with the collected data to develop a logical interpretation of shared meanings and experiences, and report themes from the data set as research findings (Braun & Clarke, 2012).

To analyse the data, the researcher did initial coding through the engagement with the data produced through questionnaires and interviews and colour-coded all the information that seemed to be related to the research aim. After the logical list of the initial codes, the researcher

engaged with all the codes in the quest for similar information and the information grouped together to form categories. After a comprehensive development of categories, the researcher further searched for all concurring categories and grouped them to form data themes. Themes that emerged were reviewed against the data set to ensure the accurate representation of the data as a whole and being allocated a name that represents the data contained within it. All data that was irrelevant to the study was discarded.

All these stages of data analysis were followed in concurrence with the argument made by Beavan (2011) that a thematic analysis can be viewed as the process of arranging information into codes, categories, and themes related to the research question.

These themes were then used as headings and sub-headings during the presentation of the findings. To ensure ethical requirements for the study, the researcher had to ensure the anonymity of the schools and the participants in the study. Therefore, the researcher used letters in the data presented. The schools were labelled A to F, therefore, principal A and SGB chairperson A were both recorded under a school labelled as A. The same pattern was followed for all six schools that participated in the study. This system of letters was also used during the data analysis stage to avoid participants' identification.

4.4 DATA REPORTING

The data was clustered into two units, namely, the data from the questionnaires and the data from the interviews. The data was then analysed and presented in their respective themes. These themes included but were not limited to:

- The principal biographic information
- The schools' finance committee's ability to fulfil funds management responsibility
- Availability of capacity-building programmes
- The effectiveness of the capacity-building programme
- Aspects covered in the schools' finance committees training programmes
- The competence level of the training providers

4.4.1 Data from the Questionnaires

This section reports the data collected through questionnaires. The data in this study has first been abridged to controllable patterns, after which certain themes and patterns were developed and reported.

Biographical data is presented numerically, however, data obtained from open-ended questions is reported narratively since it is qualitative reporting. The relevant information is broken into sentences that reflect a specific thought.

The different meanings observed from the data set are used to develop a total description of the phenomenon as experienced by the participants. Opinions, views, feelings, perceptions and attitudes of participants were considered. Due to the nature of the biographical data, biographic information is reported in numerical format. The reporting of data is done following the sequence of the questions from the questionnaire.

4.4.1.1 The principal biographic information

The following questions were asked to collect information regarding the gender, age, qualifications and experience of the principals that participated in this study. The qualifications of the participants were pursued as factors that might have an influence on their opinions about the phenomenon. The principals play a major role in managing the schools' funds; hence their opinions are important in this study.

Gender	Frequency	%
Female	01	16,7
Male	05	83,3
Total	06	100

Table 1: Gender of the participants

The above table indicates the participants' information with regards to gender. The study reveals that males made the majority of (83,3%) against the females constituting (16,7%) as

school leaders (principals). This information reflects that female principals are in minority in public schools.

Years	Frequency	%
30-40	00	00
41-50	01	16,7
51-60	05	83,3
60+	00	00
Total	06	100

Table 2: Age

Only (16,7%) of the principals are between the ages of 41 and 50 years, 83,3% of the principals are above the age of 50. These percentages indicate that most principals are the senior people in the field of education which means they might have experience in managing school funds.

Qualification	Frequency	%
Ace Advance Certificate in teaching	01	16,6
B.Ed	02	33,3
Bachelor of Pedagogics	01	16,6
B.Ed Hons	01	16,6
SPIII Diploma in Teaching	01	16,6
Total	06	100

Table 3: Principals' qualification

To become a teacher, each person needs to have a professional qualification. In this study principals possess qualifications in the following manner, 33,3% are in possession of a Bachelor of Education, 16,6% have honours in education, 16,6% possess a bachelor of pedagogics, 16,6% SPIII diploma in teaching and the last 16,6 % only have an ace advance certificate in teaching.

Years	Frequency	%
1-5	05	83,3
06-10	00	00
11-15	00	00
16-20	01	16,7
Total	06	100

Table 4: Principal's experience

83,3% of the principals have between 1 to 5 years of experience. This is a clear indication that the majority of public schools' principals are not very experienced in their jobs. Only 16,7% have been principals for more than 20 years and these are considered to be very experienced.

Responses from principals and SGBs chairpersons.

This sub-unit reports on the responses received from principals apart from their biographic information and SGBs chairpersons. This unit uses a qualitative procedure where themes emerging from the data set are reported using a narrative approach. The same questions were asked to both principals and SGB chairpersons to determine the perceptions of both parties to similar questions.

4.4.1.2 The school finance management as an additional responsibility occurred after 1994

Along with the transformation that took place in 1994, principals became more in charge of their respective schools and expected to exhibit a high level of management capabilities to comply with the department set standards (Mulford, 2003; Luggya, 2019). Amongst the wide range of responsibilities, management of schools' finances is one of the new responsibilities which came with this transformation.

To find information about how the stakeholders feel about this new responsibility (school financial management), the principals and SGB chairpersons were allowed to reflect on how they perceive this responsibility. In their responses, principals showed different feelings and perceptions about financial management responsibility, however, the majority of the participants seem to be neutral about it since they included these in their response.

Principal A states “It makes principals more accountable”. Principal B agreed with the first principal by saying “The bursa works with all monies. The principal, however, is accountable for expenditures and he authorised with the SGB all expenditures and approves all financial activities.” This response does not state the exact feelings about the responsibility; hence the participants are neutral about being more accountable.

Principal C made it clear that she finds this new responsibility intimidating. In her response, she uttered the following: “It is a daunting task. Prior training is required”. Principal D’s response seems to support the view that school finance management responsibility is difficult and cannot be carried out without intensive training. He raised the following in his response, “Without the proper financial training it’s quite difficult as it put a lot of pressure on us.” This statement indicates that the participant feels pressured with the funds management responsibility which makes him desperate for a thorough training as to how to fulfil this responsibility.

However, some participants seem to be grateful for this new responsibility since it makes things easier and fast for them. Principal E states: “It is a great initiative, in that now you cannot wait for 3 months waiting for the department to fix minor damages to the school as it would happen before.”

Chairperson A shared a similar view with principal E as she responded: “It is indeed a great additional responsibility for South African schools, matters of the school management get to be resolved quicker than before, where we had to wait for the request going from one department to another until half a year is gone.”

Similarly, chairperson B has shown to be happy with this responsibility since he responded by saying that: “I believe this will enable the school to do better in accomplishing bigger projects, e.g. building extra classrooms or school hall.”

School finance management is the most crucial aspect of management since the functionality of the school depends on it. Therefore, stakeholders need to be well equipped to deal with financial matters so that they will enjoy the responsibility.

4.4.1.3 The schools' finance committee's ability to fulfil funds management responsibility.

Many studies affirmed that there is a shortage of skills and understanding of financial management at a school level, which leads to a situation where members of a school finance committee struggle to undertake their responsibilities regarding the management of school funds (Ochse, 2014; Chan & Morris, 2018; Hussain & Zamair, 2011; Akinfolarin, 2017 & Nhlapo, 2020). Members of finance committees are accused of being incompetent in dealings with monetary affairs in public schools (Rangongo et al., 2016). Similarly, Mestry (2006) indicated that several principals and members of SGBs as schools' finance committees feel pressurised to manage their schools' funds because they are incapable of executing this task of managing funds due to the lack of financial knowledge, skills and expertise.

To find out about the current public schools' finance committees' capabilities, members of these committees were allowed to reflect on their abilities in fulfilling funds management tasks. Most of the members have mentioned that they are not good at dealing with financial activities. They made it clear that for them to carry out these activities in a successful manner, they need proper and thorough training.

Principal A mentioned: "With the proper guidance and training I will be able to fulfil this responsibility effectively. At the moment I'm trying my best to use the little knowledge I have pertaining to financial management."

The SGB chairperson A responded to his ability by saying: "My ability depends on the policies since this is the first time as a school SGB chairperson. Knowing the school policies makes it easy because Acts states the mandate of every department running/duties for the profile."

These responses indicate that the majority of schools funds administrators at a school level are not confident in their abilities to manage school funds. As a result, others need help from the teachers to fulfil this responsibility as principal B mentioned, "I'm assisted by the accounting teacher."

Some of the participants indicated that their ability to undertake financial responsibilities of their respective schools is satisfactory because of the development of financial skills that they have attained through the district financial management training and the experience as

principals. Principal C stated: “I been in this position for 20 years now and throughout this period I have attended various training on financial management. I have therefore been adequately equipped for this responsibility.” Similarly, principal E mentioned, “As the deputy principal we had induction workshop to assist us in handling and managing the portfolio. If you have integrity and honesty on your side, implementing and complying with policies won’t be an issue.”

Few participants admitted failure to deal with financial affairs and as a result their schools' financial affairs are managed at a district level. They relied on close monitoring and guidance by the district to execute minor financial related activities. This can be evident from the response given by Principal D who have mentioned that: “Limited responsibility is given to the principal and finance committee. Most transactions are done at the District office.”

To undertake the financial responsibilities of the school effectively and efficiently, the school needs to have a functional finance committee that consists of well-trained members. The finance committee is expected to develop a very good fiscal policy and adhere to that policy. Therefore, public schools finance committees need to be equipped based on financial activities to gain confidence about this responsibility.

However, a study conducted by Rangongo et al. (2016), which involved the principals, schools finance officers and district officials found that mismanagement of funds is categorically indeed in public schools since the public schools’ finance committees lack the required knowledge, skills and expertise to manage the schools’ funds.

4.4.1.4 Obstacles faced by the schools’ finance committees in dealing with financial affairs.

Participants were found to have different views regarding the challenges they encountered when executing financial responsibilities. Some indicated that they did not have any challenges, while others stated that they do experience challenges. However, to respond to the question of normally experienced challenges, principal E said “none”, similarly principal F said, “None I can think of now, but in the past one had to deal with members who would push their personal interest especially in procurement.” The above responses indicate that schools E and F do not have problems in managing their funds.

As mentioned earlier, participants had different views on this theme, others had the following to say: Principal B sees working with the SGB as the challenge. This principal stated, “The SGB can be rigid in fulfilling this responsibility as they want a meeting to sit with all SGB members before any decision can be taken.” The issue of inexperienced suppliers who want to be given tenders also occurred as a challenge as shown in principal A’s response: “We usually struggle with tenders whereas people expect you to use them only because they are from the community. But we normally discuss and agree as a committee whom to use.”

SGB chairpersons also admitted that they are faced with challenges in managing the schools, especially funds. SGB chairperson C raised bullying as the main challenge at their school. He mentioned that: “the principal is not accommodating, he works in isolation and do not want to include us in school financial matters”. The challenges can also be identified in SGB chairperson E’s response who blamed COVID-19 as the contributing factor to improper school management. He raised that “in this time covid 19 is the biggest obstacle of everything in school management.”

The above responses indicate that some of the participants from the school component do not encounter massive challenges regarding the execution of a financial task. However, they need to deal with the community members who demand consideration for tenders by virtue of being the community and the SGB members who overlook the proceedings of the committee. The parent component (SGBs) has a challenge.

4.4.1.5 Availability of capacity building programmes

Capacity-building can be defined in different forms and entails various aims, however, in a school finance context, the capacity-building aims at empowering the schools' finance committees with the necessary knowledge, skills and attitudes needed for effective management of school funds (Xaba & Ngubane, 2010). Members of schools’ finance committees value the training initiatives, but they are worried about delays and short duration of these training programmes. Members normally experience a situation where they got elected as a committee and have to wait for a long time to get only two days of scheduled training.

Effective capacity building enhances management performance. Members of the school finance committee can manage their finances better after the training sessions (Dyantyi, 2014).

Participants had their views about the training programmes in this study. Some indicated that they have never received any training, while others commented on the received training. Parents component (SBG) seems not to be capacitated. SGB chairperson B and D gave the same response to the question of receiving any training, their answers were "Not yet."

In reference to the response provided by chairperson B and D about receiving the training, principal B and E have concurred with these chairpersons as they responded "No, no. we have not received any training." Nevertheless, the majority of the principals agreed that they did receive training to enhance their financial skills. In the very same regard principal, A said:

> "Yes, after the appointment, an induction workshop is held with all newly appointed principals and deputy principals. 1 week per term for a year. The workshops are compulsory and it's from 08:00 to 16:00."

Principal C and D shared a similar idea in this regard, they both confirmed the availability of training programmes. principal C said, "Yes. We do receive training but, quarterly or yearly, refresher courses can be appreciated," and D concurred by saying: "Yes, it is done by Gauteng Department of Education through Mathew Goniwe School of leadership and governance. Duration varies, the last I attended took four weekends (Saturday and Sunday) from 08:00-15:00."

Financial training is a fundamental initiative in public schools to prepare and equip the schools' finance committees with financial skills and competencies which include financial accounting, budgeting, cost management, fundraising, policymaking, payroll and procurement (Mestry and Hlongwane, 2009). This training enables the committees to have good control and monitoring of school finances and ensures the safekeeping of the school financial records (Botha, 2019). Training is a cornerstone in enabling governors to execute their roles and responsibilities effectively. All members of a school finance committee should be provided with regular and sufficient training to empower them to discharge this critical responsibility within the school. Section 19(1) of SASA (1996) emphasises that the training must be continuous.

4.4.1.6 Aspects covered in capacity building programmes

Since other participants had indicated that they never received any training, only the few have responded in this regard. Participants mentioned different aspects. Principal A confirmed that he has been once invited by district officials to attend a school management workshop and, during the workshop session, numerous management aspects were discussed. These aspects included, "Introduction to posting, financial management, human resource management, School Acts and policies, internal whole-school evaluation, curriculum management and conflict management." By reading this response, it become clear that the programme is not for school finance management specifically, but it covers different management units or functions which need to be performed at a school level.

In the same regard, principal C and D responded by mentioning the following as aspects that are covered in the programme:

> Principal C mentioned "Financial management, PFMA, Financial acts, SASA", principal D alluded, "School Development plan, Whole School Evaluation, Needs Analysis, Budgeting, Income and Expenditure, Procurement, Financial reporting and relevant legislation like SASA, Circular 13/2000 public finance management act."

The above discussed are the district programmes which are facilitated by district officials through the Matthew Goniwe School of Leadership and Governance. Workshop sessions are not school-based, but cluster based, therefore, they involve participants from different schools. The lack of concurrence between responses provided by the participants in this regard is quite understandable. A situation like this makes the programme questionable because it is conducted in the same location by the same practitioners but, the attendees seem to receive a different content from the same training. Mentioned aspects are totally different from one participant to another.

4.4.1.7 The effectiveness of the capacity building programme

Those who had received the training, had agreed that the training is helpful. However, principal E made it clear that some sessions are effective and others not. Judging from the received responses the programme does benefit the targeted group and serve its purpose even though the participants had different opinions about its value.

These participants had the following to say:

“Very helpful. Prepare you for the position. Also, help is available when you need it most.” (principal A)

“It assists to a certain extent.” (principal B)

“Others are effective if conducted by the category of personnel mentioned above.” (principal E)

These responses do not address the issue of effectiveness precisely. Furthermore, they do not correlate with what has been discussed in the availability of capacity-building programmes as discussed in Section 4.4.1.5. The effectiveness of the training can be measured through the capabilities of trusted individuals to handle the schools' funds. The trusted individuals seem not to be well equipped even after they have received the training. However, the programme helps the trustees to discharge financial responsibility in a far better manner.

4.4.1.8 The competent level of the trainers.

Experts are believed to be perfect in executing their tasks. The task of transferring information from one part to another is critical. For an individual to qualify as a trainer they are expected to have prior training in the same subject that he or she will be training others. A competent level of an individual can be measured against the two factors, qualifications possessed, and the skill shown in carrying out a given task.

To know about the competent level of the trainers, trainees were asked to give an account based on how do they perceive their trainers during the training sessions. Different reactions have been shown in this regard. Principal A is highly satisfied with how the sessions are presented, according to him trainers are well informed with financial management as articulated, “Yes. Very skilled and presented it clearly and enthusiastically.”

Principal B decided to be neutral and not to give a straightforward answer in this regard. Decided not to comment on the competent level but to raise what could be done to support the effectiveness of the training, this principal replied, “They do, time must be allocated for more

training.” On the other side principal E, have shown mixed feelings about the trainers. According to him, some are well informed and others not. To answer the question directed to him this principal said, “Others yes, others no”.

The replies from both principals and SGBs have proven that even though measures to ensure sound financial management at schools are in place, some aspects still need attention. For the good functionality of the schools, SGBs needs to be clear of their responsibilities and capable of fulfilling them.

4.4.2 Analysis of data from the interviews

Three district officials were sampled in this study to find their perceptions about the training programmes which are in place to capacitate the public schools' finance committees with the necessary skills to undertake their responsibilities. These three officials were sampled because they are directly involved in training the school committees.

4.4.2.1 Aspects covered in the schools' finance committees training programmes

In reference to Section 19 of SASA, the provincial department of education has an obligation to provide preparative training for newly elected SGBs to perform assigned duties. Since some of the SGB members serve in a school finance committee, the training programme has to include the finance functions to enable the committee to be more functional in dealing with the school funds.

It is alleged that these sessions encompass general activities and do not accommodate finance as the specific need of the school and they normally consist of school development planning, code of conduct, policy issues and conflict management (Mestry & Hlongwana, 2009). Though the literature claims that these programmes do not focus on financial aspects and committees are struggling in terms of executing financial responsibilities due to the lack of knowledge, the training facilitators (district officials) opposed all the claims of ignoring the financial aspects by narrating on the aspect covered in the training programmes, more especially funds management training.

Training facilitator A narrated as follows on the issues covered in the training programmes:

> "Now in Gauteng over and above SASA, there is a secular which is secular 13 of 2000 which is brought to the attention of the committee members and SGBs because it outlines the financial flow, and it also indicates who is accounting financially in that particular financial flow. So we trained them on that secular, and also, we bring to the attention the Public Finance Management Act, which is the Act that governs the financial management generally."

Secular 13 of 2000 is a guideline from the GDE which seek to regulate public schools' financial management activities. SGBs and finance committees are mandated to be familiar with this secular. This facilitator furthered his argument by indicating some of the management tools which are available in schools for use and are also covered in the capacity-building training by uttering:

> "So now schools are trained to use SASAMS as a tool for the management of the transactions that come in and go out of the school. It serves as an accounting tool to say what came in on which date, what was spent on which date, in and outflow of the business, so it becomes a tool. So others have a different system other than SASAMS. Others may use an Impress system yabona. it is a system that is there, as you punch information it tells you ukuthi where you stand."

The training facilitator B had the following to say in response to the aspects which are covered in training programmes:

> "Look, the programme is called the school finance management workshop. The management training covers a lot of aspects that relate to the management of school finances as provided for in the SASA, and other legislative frameworks like the National Treasure, it also gives a view on how school finances are supposed to be managed. There are seculars as well that speaks to how school finances are supposed to be managed, that is secular 13 of 2000, like secular M1 of 2000 and 17 which speaks about how to engage an auditor, so it covers a lot of aspects." He continued to strengthen his point by saying "In terms of the management, part of it there is a system called Impress system, it a system that has to do with the management of petty cash of the

> school. Remember the finances of the school are governed by the SGB and the SGB has what is called the school finance policy."

Similarly, the training facilitator C raised the following in terms of training programmes:

> "Indeed it is true that mismanagement of funds in school does take place. However, as the Department of Education, we always make sure that the SGB when they are elected the very first term that they are in the office they are trained. So we make sure that all aspects especially the legislative framework of the training is communicated to the participants. But what we still find is that people do not have skills, especially the parents' component, they only think that their duty or responsibility is to sign cheques at the time we were using cheques."

To be more precise, facilitator C had the following to say:

> "In terms of the training, we make sure that the SGB is trained, we make sure that the finance committee of the school is trained as well because it is a policy that says every school must have a finance committee. And the finance committee comprises the principal, the chairperson, the treasurer, and probably the administrator who deals with the finances of the school. So it could be 4 or 5 people that are sitting on that committee. So those are the people that are trained in most cases."

Organisation funds are the main resource that determines the functionality of that particular organisation. Therefore, funds need proper management from a properly trained candidate. Training is the only way to instil a needed skill.

4.3.2.2 Duration of the training sessions

Responses from the participants in this regard seem to partially agree with the literature (Section 2.3.8.2). In response to the time scheduled for each session, the district officials had the following to say in this regard:

> "So we organise a training, most of the training that we organise they are scheduled between 2-3 hours depending on the day of the training. Sometimes we conduct the

training over weekends which is Saturday and we normally start around 9 and finish around 12." (Facilitator C).

"In terms of duration and time, we run a one - day workshop on training this aspect, we also have an aspect of onsite training that also take place. You know you find that you are stuck with something, so you call out, so we come and build you onsite so it becomes training as well. Training is not limited to a particular duration. We have got a unit that supports schools in terms of financial management; in an event there is a transaction they don't understand what is it for, for them to be able to allocate it accordingly, they check with the unit and the unit can tell what is this money for." (Facilitator A).

"In terms of the duration, the workshops are structured in different ways because we have got a workshop that is run by Matthew Goniwe which will take a day, we have got another workshop which takes two days depending on a scope they want to cover on that workshop, for example, we had a workshop that ran by ABSA, and ran for about two days. So, it was also in school finance management. So, in terms of duration, you might get a very different period. We normally do this at the beginning of the office term of the SGBs. and we may also run it as when it is required." (Facilitator B).

It is evident from the above-reported information that the training sessions do not have a specific duration. The duration of each session is determined by the issues to be addressed in that particular session or the content to be delivered.

4.3.2.3 Impact of the training sessions on schools' finance trustees (ultimate goal)

In a study conducted by Mestry and Hlongwane (2009, p. 333) titled "Perspectives on the training of school governing bodies: towards an effective and efficient financial management system", participants made remarks such as "we learnt nothing from these trainers, our colleagues had no skills or the knowledge to train us" these remarks highlights that training sessions are not benefitting, they have no impact at all.

The ultimate goal of the training is to ensure that the trustees are well informed and able to execute their responsibilities. Surprisingly, the study mentioned above further indicated that

members of the schools' finance committees are insufficiently informed about schools' financial management proceedings since they rely on pieces of training that are provided by the GDE and these pieces of training are seldom occurring, and all these negatively affect the capacity of finance committees to manage schools' funds effectively (Mestry & Hlongwane, 2009).

To find out if the training sessions provided by GDE reach their ultimate goals or have a positive impact to the trustees, the district officials had to give their perspectives on the impact of the conducted training sessions to the trainees. To establish if the training reaches its ultimate goal to equip trustees with the necessary skills, respondents said the following:

> "To a large degree yes it does, I am saying this because, at the end of each year, the school have to produce what is called an audited financial statement or financial statement. For us to know whether it achieved its intended outcome or not you draw from the opinion that you get from the auditors. And in most instances, you find that the opinion is unqualified, meaning the school finances are fine when it is unqualified. We get a lot of unqualified audits from the schools so in these instances we can say the finances of the school are well taken care of. So that is the measuring stick that we use to know whether these workshops that we have run, or these administrators are equipped in the work that they do. Yes, we do have instances where we get qualified reports. That means you get a negative opinion from auditors. And that tells you that the financial management of a school is not done properly" (District Official B).

> "In my view it does, as long as the administrator is teachable, as long as the administrator is willing, and the administrator understands the role and responsibility assigned to herself. And also, as long as the principal is not bullying or the governing body chairperson and the treasurer is not bulling towards the administrator I believe when the administrator is well equipped, then that is achievable. But the other thing that I also have been recommending to my school is that the administrator that is responsible for financial administration becomes a PA (personal assistant) of the principal, that is my recommendation" (District Official C).

District Official C further stated in her response that:

> "If you give them a broader scope to function and able to do so, in my view the programme does achieve its desired outcome, and the principal should not let go and say I know the administrator can do the work. The administrator needs to be monitored continuously."

Furthermore, District Official A response was as follows:

> "Yeah to be honest with you they do. The programme does achieve its goal because of stability in terms of financial accountability. Remember at the end of the day the school must draw up eeh, what is it, the schools' finances have to be audited at the end of the day, annually. So, the auditors are advised to submit to us while also submitted to the school so that we can compare if the audit is the same. We can't have a situation where school funds are not audited."

Responses from the district officials oppose the claims made in Section 2.3.8.2 of this study to say training sessions are unproductive and do not address the issue of poor management of public schools' funds. District officials believe that their training sessions are helpful to the trustees and aid to avoid mismanagement of funds in schools.

4.3.2.4 Measures to track progress in the management of schools' funds

A study conducted by Luggya (2019) reveals that there is a poor implementation of the capacity building programs from the district officials. He furthered his argument by stating that measures to track the performance of the schools' finance committees in terms of managing the schools' funds such as mentoring systems are available at the department of education offices, but not implemented down at a school level.

The district officials are disappearing after the financial management training. This act of disappearing leaves the schools' finance committees helpless with no further guidance in a form of mentorship to ensure that they implement what they have been taught during the training, and this hinders the effectiveness of the training (Luggya, 2019).

The disappearance of the district officials as training providers could prevent them from knowing whether the trainees have mastered the shared content or not. In a question regarding

how they know whether the shared content has been mastered and implemented in schools by the trainees, District Official A said:

> "remember we are also visiting schools neh, so part of our visit we also check financial management of the school. And then at that point, I may be able to say they are still on track. I might be able to identify a gap and able to do an onsite training on what we identified as a gap. We do monthly visits, and in our visit one of the aspects we check is the school financial management."

To be more precise on the issue of measuring the trainees' knowledge, this official said:

> "For us to know if they mastered the knowledge is for them to practicalise the knowledge and the skills we have given them and we monitor that. We can not say it before; it has to be practised first. Remember it is something that needs to be practicalised, so after they have done the practical aspect of it, it is only then we can able to see. We can not see it on a day to day basis. You request a monthly reconciliation to see whether there is progress or not."

The above responses are against the claims made by Mestry and Hlongwane (2009) to say training sessions for SGBs are normally held on four Saturdays per year without any follow-up or feedback regarding the session. Other participants had their views in this regard, the District Official B, raised the following:

> "IDSO (Institutional Development and Support Official) visit schools every week. The second person is the finance unit, this unit is assigned to work with the school on finance issues. So this person from time to time is in contact with the school to offer support wherever it is needed. For us to know that they have mastered a skill is when we look at those reconciliations and how they manage."

District Official C also responded on how they know if training given has an impact on the management of schools funds. This respondent said:

> "So on governance, you will be able to see that in governance the school has a financial policy, the school does banking. In terms of the school functionality, there is a tool that we are using to check the functionality of the school. Which amongst others is going to

> be the entire SGB and the funds is the jurisdiction of the SGB so you would be able to see that the intended skill has been achieved by the school because you are not looking at the individual but you are looking at the entire executive. When you go through their minutes you can see ukuthi proper things, relevant things are being discussed in their meetings. When that is happening you can see how they conduct themselves in terms of the skill that have been acquired including at the point when they submitted their books for auditing and a report, when a school get unqualified you know the school is right, qualified you know there are gaps."

All participants are in disagreement with the negative claims of neglecting the schools' funds management trustees after the training sessions. For any training to be more effective, close monitoring and continuous assessments need to take place. Without monitoring and assessments, the training become meaningless.

4.3.2.5 The effectiveness of the GDE training programmes

Many previous studies are in criticism of the training programmes facilitated by the GDE. These programmes have been declared ineffective. In reference to a study conducted by Mestry (2006), the training programmes offered by GDE are ineffective because many department officials who are responsible for providing those training are not experts in the field of finance. Despite the training received, public schools finance committees are incapable to manage schools' funds as a result of relying on poor training provided by the GDE. These training sessions lack consistency and are facilitated by less financially skilled people (Mestry & Hlongwane, 2009).

As a result of no one benefitting from training programmes facilitated by GDE, the SGBs raised a concern to say they wish that the school financial management training should be conducted by external agencies, not by the district officials because they are clueless in terms of financial management (Mestry & Berry, 2016).

By looking at the above statements from different scholars it becomes clear that the training conducted by the district officials lack effectiveness and it does not benefit the trainees to a large extent. However, in relation to this study, the district officials were allowed to state their views in this regard of the effectiveness of the training programmes that they are facilitating.

The district officials had different views from what the literature says about their programmes. Their responses have a concurrence in terms of how do they view their training programmes. These officials had the following to say:

> "The training is more effective and beneficial depending on the trainees that you are dealing with at that particular time. We can not blame the training, training is there with good purpose though others have got their intentions to go against what has been taught." (District Official A).

> "The training is effective because I will start here, the training content itself is sufficient to empower everybody or everyone who have to deal with the school finances. The content itself addresses all the aspects that have to deal with the school finances." (District Official B).

This participant intensified his claims as to why the programme is effective by mentioning the following two points:

> "two, facilitators, people who are facilitating these programmes are actually knowledgeable people. It comes from sources that are very knowledgeable in terms of financial issues."

> "Three, the training is ongoing. So it is very effective."

District Official C like all other officials has supported the programme. She mentioned three points to claim that the programmes are indeed effective. These points are:

> "One, my view is that training is effective, because out of the circuit, in our circuit, circuit 1 where I and others we are working, you find that out of 37 schools that we have, we only have maybe 1 school that might have a case of mismanagement of funds."

> "Two, you find that there are only two schools that have achieved a qualified report, so with that kind of a report out of 37 schools, you can then see that there is a progress, so it means whatever training, whatever support that you provide to the schools it is an effective support because that support it cabs the wrong things that may happen."

> "Three, whatever that people have learnt when they were trained when they implement it then you will say the training has been effective."

The district officials perceive the programmes as effective, yet the training recipient had different views. The effectiveness of the candidate depends on the effectiveness of the training received. Therefore, for better management of public schools' funds, the funds' managers need better training.

4.2.3.6 The competent level of the training providers

The competent level of the training facilitators has been questionable and doubted in many cases. Their competent level is believed to have a major impact on the effectiveness of the training programmes and the management of public schools' funds in general. In this study, the competent level is measured in terms of the qualifications owned and experience accumulated.

The academic literature has proven the training facilitators incompetent for finance management activities. This is evident from various studies conducted by different scholars. Financial management is a specialised academic discipline; therefore, training practitioners are expected to own financial related qualifications such as a Bachelor of Commerce degree and relevant experience.

However, most of the practitioners are alleged to lack both experience and qualifications. According to Mestry and Hlongwane (2009), the training practitioners possessed very little financial knowledge and inappropriate skills in the management of school funds, and this has unfavourable outcomes on the effectiveness of the training.

Furthermore, the majority of the finance training facilitators are suspected to be promoted from their junior positions as educators up to the district level (facilitators) without any extra training to assist them to be competent in their new and higher positions. In this study, training facilitators responded on their competent level to execute financial training responsibilities. They had the following to say:

> "yes in terms of educational history, I am a teacher, qualified teacher, I served in SGB, being exposed to financial training, and then when I became HOD, I furthered my studies and obtain honours in Educational management, then I became deputy principal, then the principal. As a principal, I became involved in leading activities such as leading the SGB and training them in financial management aspect" (District Official A).

> "I have done B tech in human resource management, and part of it talks about an advanced human resource. Two, I have attended a lot of financial training courses, as I have said I am one of the facilitators of the schools' financial management unit. I have done educational law; I know the education systems as well. I also did labour relations, I have dealt with cases that involve school financial mismanagement" (District Official B).

> "I have been a principal for 16 years, I had exposure to financial management in that 16 years as a principal. And also, as a senior pastor of a church. I am a doctor in theology, I went to a bible college for three years" (District Official C).

Responses from the participants seem to support the claims from the literature which illustrates that the training facilitators do not have relevant qualifications and experience. None of the participants had mentioned a financial related qualification, even the experience. The majority of them have teaching experience, not funds management.

4.4 CONCLUSION

This chapter focused on the presentation and analysis of the data gathered from the sampled participants. The sample included six public schools and one district office in Gauteng province. The data was collected using questionnaires and interviews. Views from the participants were reported narratively. In a whole sense, the training recipients seem to be in disapproval of the training programmes from the district due to their ineffectiveness and inconsistency, while on the other hand, the district officials insist that the training programmes are consistent, effective and address financial issues at schools.

CHAPTER FIVE: SUMMARY OF FINDINGS, RECOMMENDATIONS AND CONCLUSION

5.1 INTRODUCTION

This study sought to discover the success of the public schools' finance management capacity building programmes. These programmes are offered and facilitated by the department of education. The academic literature, as the base of this research study, has been used to determine the capability of the public schools' finance committees to manage schools' funds since the finance management capacity building programmes has been established and implemented at schools. In addition, literature has been viewed to find facts that have been found by other scholars about the success of these programmes.

The study also sought to explore the status quo of the success or effectiveness of these programmes, six schools and one district were sampled. The data was obtained from six principals, six SGB chairpersons and three district officials. The data was obtained through the use of both questionnaires and interviews.

In this chapter, findings are discussed, and recommendations made.

5.2 SUMMARISED FINDINGS OF THE STUDY

This study has found that public schools' funds are not handled properly and professionally in many public schools. Public schools finance committees as responsible structures for school funds management, lack the required skills and knowledge to do their job. The majority of members in these structures have neither financial relevant qualifications nor experience, above all they just got elected as members of the committee without passing any interview or meeting certain prescribed academic requirements.

In response to the above articulated issues, the DBE through its respective districts established and implemented capacity-building programmes that aim at capacitating those elected members to a school finance committee with the required skills for a job. Unfortunately, it is

noted that these capacity-building initiatives are hardly taking place. In some cases, members find themselves in a situation where they need to resume their duties without being capacitated.

This study further found that even those members who have undergone the capacitation process still can not do the job properly. These programmes do not concentrate on one aspect, for example, finance, but on a general aspects of management. Furthermore, despite the scarce occurrence and divided concentration of the programmes, the programme facilitators also lack financial management skills and knowledge. None of these facilitators possesses financial management related qualifications.

These capacity-building programmes partially help the schools' finance committees to fully undertake their responsibilities. This is evident from their ability to manage school funds even after they have received the training. The majority of public schools still operate without essential resources such as textbooks and proper furniture as a result of the shortage of money to purchase them, yet the schools are allocated with a budget every year.

The findings are discussed more in detail in two folds. Findings from the questionnaires completed by both the SGBs chairpersons and the principals are discussed first, and followed by the findings from the interviews conducted with the district officials.

5.2.1 Findings from the SGBs chairpersons

These findings are discussed in accordance with both research questions and objectives.

5.2.1.1 Findings regarding the SGBs ability to fulfil school funds management responsibility

This research study has found that the SGBs chairpersons as members of schools' finance committees in public schools in Ekurhuleni South District of Education have difficulties in the management of schools funds. Lack of knowledge and expertise from the SGB wing in public schools make it hard for them to make a significant contribution in governing the schools' funds. This occurs because of the low level of education from the parents component in public schools. In addition, the study found that some of the SGBs chairpersons do not even know their roles as members of the school finance committee.

5.2.1.2 Findings regarding being capacitated to undertake funds management responsibility more successfully

This study has found that the majority of the SGB chairpersons have never received any financial management related training. Only a few admitted that had been trained and it was a once-off training. However, regardless of the training that had been received, SG chairpersons still have different view on their roles and responsibilities. They are not confident in executing finance management tasks. These might be caused by the way in which the training sessions are structured and who is facilitating them. SGB chairpersons complained about the date and time scheduled for these training programmes and the manner in which the facilitators present the content to them.

5.2.2 Findings from the principals

These findings are discussed in accordance with both research questions and objectives.

5.2.2.1 Findings concerning the principals' abilities to fulfil school funds management responsibility.

Principals seem to possess general knowledge of the school financial management. This study has found that only a few principals that are fully confident about school funds management tasks. The majority of the principals seem to doubt their abilities to execute funds management responsibility, as a result, they need close monitoring to execute the tusk and some even delegate the task to the school accounting teachers.

It has also appeared that some are failing at fulfilling this responsibility not because of the inability but the drive to steal. Principals raised honesty and integrity as a point of departure in dealing with the schools' funds.

5.2.2.2 Results in reference to being capacitated to undertake funds management responsibility more successfully

Views were different in this regard, some principals got capacitated and others not. Participants gave different times scheduled for capacity building sessions and this makes it difficult to know

the exact time that the sessions are taking place. Principals receive quarterly or yearly once-off training with no continual support concerning financial management. These pieces of training seem to be insufficient as the principals still lack the confidence of taking the funds' management responsibility.

It is suspected that the lack of confidence is motivated by the lack of the necessary financial management skill and knowledge experienced even after the training has been conducted and worse to those who had never received any training.

5.2.2.3 Results in response to aspects covered in capacity building seminars

Findings in this regard have shown that the district officials provide only introductory training which is not based on the financial skills but on general management aspects. These sessions usually concentrate on the schools' legislation such as SASA and Circular 13 of 2000.

The district officials promise their availability at all times of need and follow up sessions to the schools' finance committee members, but all this is not happening. This lack of concentration on the financial management aspect and poor monitoring in terms of follow-up sessions make the training unbeneficial to the trainees and leave the schools funds at risk of being mismanaged.

5.2.2.4 Findings regarding the effectiveness of capacity building programmes

In this regard, the study has found that the effectiveness of the training session depends on who is presenting the content. Some are effective and others not. Even those sessions which are considered to be effective, do not tend to equip members of the school finance committees with the financial skills but they are kin to an orientation that seeks to prepare a newly appointed principal for his or her new position.

Furthermore, findings indicated that sessions are usually conducted by individuals who show incapacity in dealing with financial matters, these individuals have no understanding of the content or have inadequate knowledge of what they are presenting. The study further noted that the district does not use experts to facilitate the training programmes but it relies on the former

principals and official to facilitate the training. All these mentioned above might be a contributory factor to the ineffectiveness of the programme.

5.2.2.5 Findings regarding the competent level of the training session facilitators

A competent manager has the potential to transform his or her subordinates to be more competent as well. Different opinions have been found regarding the competent level of training facilitators. An education profile is normally used as a tool to understand an individual level of competence. This study found that these sessions are conducted by different people, some seem to be skilful in finance proceedings and others to be unskilled. In reference to Section 4.4.1.1 (Table 3), the majority of the training facilitators do not possess any of the finance management related qualifications, yet they have to train others how to manage funds.

The absence of relevant qualifications renders the competent level of the facilitators doubtfully. The shortage of financial management skills occurred to be a recurring problem from the training facilitators down to the schools' finance committee members because the study revealed that seminars are usually conducted by unknowledgeable individuals. The incompetence of the training facilitators seems to compromise the effectiveness of the training programmes that are in place.

5.2.3 Findings from the district officials (the training facilitators)

These findings are discussed in accordance with both research questions and objectives. They are discussed in five themes developed from the data set. These themes are:

- aspects covered in the training programme
- impact of the training programme on schools' finance trustees
- measures to track progress in the management of schools funds
- effectiveness of the training programme
- competent level of training providers

5.2.3.1 Aspects covered in the financial management training programmes

Responses from different respondents had concurrence in this regard. Findings from all participants indicated that there is no training programme specifically designed for financial management, however, finance management comes as a subunit to be tackled during training sessions. These pieces of training focus on educational policies and seculars, and aim at orientating newly appointed candidates with educational legislation prescriptions and provisions.

Training seminars do not address the question of 'how' but of 'what'. The training facilitators concentrate on mentioning and explaining new responsibilities to member of the finance committees and forget to explain how to carry out those responsibilities. Members of the school finance committees know that it is their responsibility to manage schools' funds but do not know how to manage them due to the manner in which the sessions are structured.

5.2.3.2 Impact of the training programme on schools' finance trustees

In reference to the literature particularly (Section 2.3.8.2), training programmes have fewer benefits to the trainees. However, findings from the district component indicated that training has a remarkable positive impact on the trainees. Findings revealed that the schools' finance committees seem to be dysfunctional before the training, only after the training where committees become functional and able to do what is expected of them.

Training sessions positively influence the performance of the finance committees because the cases of mismanagement of schools' funds have dropped since the implementation of the capacity-building programme, however, a lot still needs to be done to intensify the programme. It is notable that the programme saves the schools funds from being misused and mismanaged by the trustees.

5.2.3.3 Measures to track progress in the management of schools funds

This study has found that the district is using frequent visits to track the progress in the management of schools' funds. The progress is calculated through the physical checking of the school financial records and finance committee meetings minutes by the district officials during the visit. The IDSO visit schools on a weekly basis to provide continuous support where it is needed.

It is also noted that these weekly visits are not for funds management monitoring specifically, it is just a general visit to check the functionality of the school and the identification of the areas of improvement. Hence, if the management of funds is identified as an area of concern, then the onsite development would take place immediately.

5.2.3.4 The effectiveness of the training programme

The study has found that despite the effort the district put to empower the public schools' finance committees with financial management skills, cases of the mismanagement of school funds are still in existence. It is noted that in some cases, the mismanagement of school funds does not happen due to the lack of the required skills and knowledge but intentionally to turn a school into a milking cow for those who are responsible for funds management.

The poor management of public schools' funds has nothing to do with the training offered to the trustees. The training is highly effective with good purpose, and it yields good results. It is facilitated by very knowledgeable practitioners. The real issue is that some of the finance committee members decide to go against the teachings of the training facilitators, therefore, training and its facilitators cannot be blamed for the failure of the schools' trustees to take good care of their respective schools' funds. This has been evident from the training facilitators responses in this regard as facilitator A argued that "The training is more effective and beneficiary depending on the trainees that you are dealing with on that particular time. We cannot blame the training, training is there with good purpose though others have got their intentions to go against what has been taught" (Section 4.3.2.5).

5.2.3.5 The competent level of the training facilitators

The study has found that many training facilitators are not competent enough to facilitate the school financial management training because they are not qualified as professional finance specialists. The majority of these facilitators qualified as professional educators and got promoted from one level to another, then as district officials. These facilitators have great experience in teaching not in management.

After being promoted as district officials or maybe before they even get promoted, they do not undergo any formal structured training programme. Instead, they just attend workshops to get briefing about new responsibilities as newly appointed district officials. The capacitation of schools' finance committees become part of their new responsibilities and they have to undertake it. This is how they become training facilitators, not because they are finance experts. This compromises the effectiveness of the whole programme.

5.3 RECOMMENDATIONS

In line with the research findings and questions, the following recommendations were proposed.

5.3.1 Outsourcing the training task to the independent training institution

The DBE should outsource the training task to the independent training institution to offer formal and structured training programmes in a form of short courses. Attendance of these courses should be made a requirement to qualify as a member of a school's finance committee. Funds management is a sensitive task that needs to be done in a highly professional manner and with integrity. Therefore, anyone who failed the course must be disqualified as a member of a school's finance committee because he or she has proven him or herself not fit for financial management tasks.

5.3.2 Set professional requirements to qualify as an SGB member for the parent component.

The SGB is an executive of school governors that mostly includes illiterate people. A school governed by this executive has teachers who are qualified as professionals (literate). Therefore, it is quite questionable how possible is that someone who has never qualified for any profession becomes a governor for the professionals. Therefore, only people with the necessary skills to be elected and serve as public schools SGBs.

Literate people are easily developed and they master new content more quicker compared to the illiterate, therefore, a school finance committee that is made of academic people has the

potential to understand and effectively implement the knowledge shared during the finance management training they receive after been elected.

5.3.3 Standardisation of onsite training

Schools just like all other organisations have different dynamics and needs; hence, this approach can aid the training facilitators to identify the actual needs of each school rather than conducting a one size fit all financial management training. Onsite training will enable a bottom-up approach whereby the prospective trainees will be able to request training that will suit their specific needs and address experienced challenges.

This approach will enhance the effectiveness of the training programme since members will be engaged based on their requested function and specific challenge rather than being invited to a general and common training which they will probably not attend.

5.3.4 Qualifications of the training facilitators or IDSOs

The study revealed that the capacity-building programme stakeholders do not have financial related qualifications, hence, the department needs to change the manner in which people are appointed as district officials. The districts normally recruit from the schools, as result, many district officials only have teaching qualifications.

Therefore, to meet the financial management sessions demands, it is necessary that the training facilitators possess qualifications in finance. In line with the preceding statement, the department is encouraged to employ district officials who possess a qualification in finance that would be responsible for schools' funds allocation and the development of schools' finance committees.

5.4 SUGGESTION FOR FURTHER RESEARCH

After a discussion of study findings and recommendations, it became important to suggest topics that can be further investigated.

This study intended to scrutinise the effectiveness of public schools' finance management capacity building programmes rendered by the districts officials in Ekurhuleni South District. Since it is impossible to generalise the findings from this study to other districts of education in Gauteng, it is suggested that the same problem be explored in other districts to enhance the authenticity of the findings.
In addition, the following topics are also suggested for further research:

- The impact of poor management of the schools' funds in curriculum deliverance.
- The mechanism used by the Department of Education to detect mismanagement of funds in public schools.
- The disciplinary measures the Department of Education takes against the perpetrators of the misappropriation of schools' funds

5.5 CONCLUSION

This study dealt with financial management capacity building programmes that are taking place to equip the public schools' finance committees in Ekurhuleni South District. The study aimed at evaluating the effectiveness of the programmes.

The researcher was concerned about whether these programmes are sufficient to equip schools finance committees with the required skills to manage schools' funds. The competent level of both the trainees (school finance committee members) and trainers (programme facilitators) within the field of finance was also of great concern. Prior commencement of the study, literature was reviewed to have an understanding of the programmes that are in place and how are implemented.

Responses from both trainees and the trainers led the researcher to provide the findings and recommendations of this study. The findings and recommendations were provided in line with the research questions to discover whether the study successfully answered the research questions. In the researcher's view, the study is successfully answered the research questions.

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ANNEXURES

ANNEXURE A

GAUTENG PROVINCE
Department: Education
REPUBLIC OF SOUTH AFRICA

8/4/4/1/2

GDE RESEARCH APPROVAL LETTER

Date:	**22 February 2021**
Validity of Research Approval:	**08 February 2021– 30 September 2021** **2021/41**
Name of Researcher:	**Ndima MM**
Address of Researcher:	**17361 Ext 09**
	Palmridge
Telephone Number:	**0844105762 / 0611580836**
Email address:	**1947378@students.wits.ac.za**
Research Topic:	**Analysis of the productiveness of the training offered to the public schools' finance committees for effective management of schools funds in Ekurhuleni South District of Education in Gauteng Province.**
Type of qualification	**Master of Management**
Number and type of schools:	**3 Primary Schools and 3 Secondary Schools**
District/s/HO	**Ekurhuleni South**

Re: Approval in Respect of Request to Conduct Research

This letter serves to indicate that approval is hereby granted to the above-mentioned researcher to proceed with research in respect of the study indicated above. The onus rests with the researcher to negotiate appropriate and relevant time schedules with the school/s and/or offices involved to conduct the research. A separate copy of this letter must be presented to both the School (both Principal and SGB) and the District/Head Office Senior Manager confirming that permission has been granted for the research to be conducted.

23/02/2021

The following conditions apply to GDE research. The researcher may proceed with the above study subject to the conditions listed below being met. Approval may be withdrawn should any of the conditions listed below be flouted:

1

Making education a societal priority

Office of the Director: Education Research and Knowledge Management
7th Floor, 17 Simmonds Street, Johannesburg, 2001
Tel: (011) 355 0488
Email: Faith.Tshabalala@gauteng.gov.za
Website: www.education.gpg.gov.za

2. *The District/Head Office Senior Manager/s must be approached separately, and in writing, for permission to involve District/Head Office Officials in the project.*
3. ***Because of COVID 19 pandemic researchers can ONLY collect data online, telephonically or may make arrangements for Zoom with the school Principal. Requests for such arrangements should be submitted to the GDE Education Research and Knowledge Management directorate. The approval letter will then indicate the type of arrangements that have been made with the school.***
4. ***The Researchers are advised to make arrangements with the schools via Fax, email or telephonically with the Principal.***
5. *A copy of this letter must be forwarded to the school principal and the chairperson of the School Governing Body (SGB) that would indicate that the researcher/s have been granted permission from the Gauteng Department of Education to conduct the research study.*
6. *A letter / document that outline the purpose of the research and the anticipated outcomes of such research must be made available to the principals, SGBs and District/Head Office Senior Managers of the schools and districts/offices concerned, respectively.*
7. *The Researcher will make every effort obtain the goodwill and co-operation of all the GDE officials, principals, and chairpersons of the SGBs, teachers and learners involved. Persons who offer their co-operation will not receive additional remuneration from the Department while those that opt not to participate will not be penalised in any way.*
8. *Research may only be conducted after school hours so that the normal school programme is not interrupted. The Principal (if at a school) and/or Director (if at a district/head office) must be consulted about an appropriate time when the researcher/s may carry out their research at the sites that they manage.*
9. *Research may only commence from the second week of February and must be concluded before the beginning of the last quarter of the academic year. If incomplete, an amended Research Approval letter may be requested to conduct research in the following year.*
10. *Items 6 and 7 will not apply to any research effort being undertaken on behalf of the GDE. Such research will have been commissioned and be paid for by the Gauteng Department of Education.*
11. *It is the researcher's responsibility to obtain written parental consent of all learners that are expected to participate in the study.*
12. *The researcher is responsible for supplying and utilising his/her own research resources, such as stationery, photocopies, transport, faxes and telephones and should not depend on the goodwill of the institutions and/or the offices visited for supplying such resources.*
13. *The names of the GDE officials, schools, principals, parents, teachers and learners that participate in the study may not appear in the research report without the written consent of each of these individuals and/or organisations.*
14. *On completion of the study the researcher/s must supply the Director: Knowledge Management & Research with one Hard Cover bound and an electronic copy of the research.*
15. *The researcher may be expected to provide short presentations on the purpose, findings and recommendations of his/her research to both GDE officials and the schools concerned.*
16. *Should the researcher have been involved with research at a school and/or a district/head office level, the Director concerned must also be supplied with a brief summary of the purpose, findings and recommendations of the research study.*

The Gauteng Department of Education wishes you well in this important undertaking and looks forward to examining the findings of your research study.

Kind regards

.....

Mr Gumani Mukatuni
Acting CES: Education Research and Knowledge Management

DATE: 23/02/2021

Making education a societal priority

Office of the Director: Education Research and Knowledge Management
7th Floor, 17 Simmonds Street, Johannesburg, 2001
Tel: (011) 355 0488
Email: Faith.Tshabalala@gauteng.gov.za
Website: www.education.gpg.gov.za

ANNEXURE B

Research Office:
Sithembile Xaba
Tel: 011 717 3133
Email: Sithembile.Xaba@wits.ac.za
Research Ethics Chair:
Rekgotsofetse Chikane
Tel: 0117173869
Email: rekgotsofetse.chikane@wits.ac.za

25 June 2021

Dear, Mandlakayise Ndima

Title: An analysis of the effectiveness of the training offered to the public schools' finance committees in Ekurhuleni South District of Education.

Student Number: 1947378

Degree: Master of Management

Ethics Clearance Number: *WSG-2021-25*

All candidates must satisfy the University's ethical standards for research. Your ethics application has been received and reviewed by the Wits School of Governance Human Research Ethics Committee.

Your ethical clearance has been approved subject to you getting permission to conduct research from all sites where research is conducted. The letter(s) of permission to undertake research must be submitted to the WSG Research Office and kept on file with your final proposal and other ethics documents.

You may commence your data collection under the guidance of your supervisor. In the event that the scope, methodology or nature of the research changes, you are required to submit another ethics application reflecting the changes.

The onus is on you as the candidate, with support from your supervisor, to ensure your research complies with university human research ethics policies and protocols at all stages of the research process.

It is recommended that you keep this letter in a safe place as you are responsible for ensuring you have proof of ethics clearance and have lodged the ethics clearance / protocol number with Faculty before final submission of your research report. If you do not have an ethics clearance number, you are not permitted to graduate.

Please do not hesitate to contact me if you have any queries.

Yours sincerely

Rekgotsofetse Chikane

WSG Research Ethics Chair

www.wits.ac.za/wsg

ANNEXURE C

QUESTINNAIRES

Participants Consent Form

Title of the project: An analysis of the productiveness of the training offered to the public schools' finance committees in Ekurhuleni South District of Education.

Name of the researcher: Mandlakayise Muntukhona Ndima

I, ……., agree to participate in this research project. The research has been explained to me and I understand what my participation will involve. I agree to the following:

(Please circle the relevant options below)

I agree that my participation will remain anonymous	YES NO
I agree that the researcher may use anonymous quotes in his / her research report	YES NO
I agree that the questionnaire will be filled by me using my hand writing	YES NO
I agree that the information I provide may be used anonymously after this project has ended.	YES NO

……..… (signature)
……..…… (name of participant)
……..…… (date)

……..… (signature)
……..…… (name of person seeking consent)
……..…… (date)

ANNEXURE D

INTERVIEWS

Participants Consent Form

Title of the project: An analysis of the effectiveness of the training offered to the public schools' finance committees in Ekurhuleni South District of Education.

Name of the researcher: Mandlakayise Muntukhona Ndima

I, ……., agree to participate in this research project. The research has been explained to me and I understand what my participation will involve. I agree to the following:

(Please circle the relevant options below).

I agree that my participation will remain anonymous	YES	NO
I agree that the researcher may use anonymous quotes in his / her research report	YES	NO
I agree that I will sit for an interview.	YES	NO
I agree that the information I provide may be used anonymously after this project has ended.	YES	NO

……..… (signature)
……..…… (name of participant)
……..…… (date)

……..… (signature)
……..…… (name of person seeking consent)
……..…… (date)

CONFIDENTIAL

ANNEXURE E

University of Witwatersrand, Johannesburg

WITS SCHOOL OF GOVERNANCE
UNIVERSITY OF THE WITWATERSRAND, JOHANNESBURG

Participant Information Sheet

Dear Sir / Madam

My name is Mandlakayise M Ndima and I am a Masters student in Public Governance and Management at the University of the Witwatersrand, Johannesburg. As part of my studies, I have to undertake a research project, and I am investigating the productiveness of the training received by public schools' finance committees from Gauteng Department of Education (GDE) under the supervision of Dr. R. Chikane. The aim of this research project is to find out if the training offered by GDE is enough and capable of equipping concerned stakeholders to carry out a school financial responsibility.

As part of this project, I would like to invite you to take part in answering a questionnaire. This activity will involve answering questions through writing and will take around 55 minutes.

There will be no personal costs to you if you participate in this project, you will not receive any direct benefits from participation but there are no disadvantages or penalties if you do not choose to participate or if you withdraw from the study. You may withdraw at any time or not answer any question if you do not want to. The questionnaire will be completely confidential and anonymous as I will not be asking for your name or any identifying information, and the information you give to me will be held securely and not disclosed to anyone else. I will be using a letters (A, B, C etc.) to represent your participation in my final research report. If you experience any distress or discomfort at any point in this process, you may stop the questionnaire or resume another time.

If you have any questions during or afterwards about this research, feel free to contact me on the details listed below. This study will be written up as a research report which will be available online through the university library website. If you wish to receive a summary of this report, I will be happy to send it to you. The data collected from this research project will be stored in my room and will be kept for 1 years. If you have any concerns or complaints regarding the ethical procedures of this study, you are welcome to contact the University Human Research Ethics Committee (Non-Medical), telephone +27(0) 11 717 1408, email hrec-medical.researchoffice@wits.ac.za

Yours sincerely,
Mandlakayise M Ndima

Researcher:
Mandlakayise M Ndima, 1947378@students.wits.ac.za, 0611580836

CONFIDENTIAL

University of Witwatersrand, Johannesburg

Supervisor:
Rekgotsofeste Chikane, rekgotsofeste.chikane@wits.ac.za, Wits phone number

ANNEXURE F

QUESTIONNAIRES

Questionnaire for the principals and chairpersons of the school governing bodies on the effectiveness of the financial management training offered by the Gauteng Department of Education in Public Schools.

GUIDELINES TO THE PARTICIPANTS

- Please note that there are no incorrect responses to the questions in this questionnaire. All answers are correct, hence you are encouraged to provide your honest viewpoints and experience.

- Please answer all questions truthfully.

NB: you complete this questionnaire anonymously and this study aims to expand knowledge within the sphere of financial management in public schools. it has nothing to do with accountability and prosecution against those who fail to fulfil financial responsibility effectively.

SECTION A

Profile information of participants

Please provide the following profile information:

1. Gender

M	F

2. Age
3. Qualifications
4. Type of the school
5. Experience of serving in school finance committee

SECTION B

1. Does the finance committee exist in your school? If **yes**, explain how it was established. If **no**, then who is responsible for school funds management?

2. What is this committee responsible for and your duties as a member of the committee? Clarify.
3. Does your school have a financial policy? If yes, comment on its feasibility. If no, how do you regulate and manage school finance?
4. Co-operation is the key to effective school funds management. Comment on the working system of the finance committee in your school. Base your comment on the following aspects: consultation amongst committee members to discuss school financial issues and joint decision making.
5. School finance management is a new responsibility for School principals and SGBs which occurred after 1994 (decentralization of powers to school level). How do you feel about this additional responsibility?
6. Comment on your ability to fulfil this responsibility.
7. Which obstacles do you encounter in fulfilling this responsibility?
8. Do you receive any training to equip you to fulfil this duty more effectively? If yes, explain where do you get the training, the duration of the training and the time schedule for training sessions.
9. What is covered in this training?
10. In your opinion, what should be covered in the training for public schools' finance committees?
11. In your opinion, when should financial management training for the school finance committee be presented and by whom?
12. Give an account about the effectiveness of the training, either do you find it helpful or futile? Give reasons.
13. Do you get assessed after the training and get a certificate? If not, then how would the trainer know that you have mastered the content?
14. In your opinion, does the training facilitators have adequate information about financial management? Illustrate.
15. What do you think should be done to enhance the productiveness or quality of the training?
16. What may you want to learn from such a training programme?
17. Is there anything that you may want to share about the training given to you as members of the public school finance committee?

Thank you for your participation!!

ANNEXURE G

INTERVIEWS QUESTIONS

- Tell me about the schools financial training program, reflect on the management aspects which are covered in the training, duration and the time scheduled for the training session.
- Does the program achieve its ultimate goal to equip the schools' administrators with the necessary financial skills? Discuss.
- After the training, how do you know whether or not the trainees have mastered the intended skill?
- Comment on the effectiveness of the training.
- Comment on your knowledge of financial management and reflect on your educational profile.

Thank you!!