THE ROLE OF THE SCHOOL GOVERNING BODY IN THE FINANCIAL MANAGEMENT OF THE SCHOOL

by

MARVIN MAKWE MADISA

DISSERTATION

Submitted in accordance with the requirements for the degree of

MASTER OF EDUCATION

In the subject

EDUCATION MANAGEMET

at the

UNIVERSITY OF NORTH WEST

Mafikeng Campus

Supervisor: Prof. C. Van Wyk

MARCH 2016

MAFIKENG

DECLARATION

I, Marvin Makwe Madisa declare that "The role of the Governing Body in school financial management in the Kgetleng Area Office" is my own work and that all sources are mentioned in the list of references.

M.M. MADISA

20 March 2016

Date

ACKNOWLEDGEMENTS

I would like to express my heartfelt and sincere gratitude to the following people for their contribution to this research study:

- To my supervisor, Professor C. Van Wyk for his patience, encouragement, professional guidance and unwavering support throughout this research project.
- To Ms. Rosina Mmutlane, my administration assistant for the many hours she spent at her computer honing my not-so-perfect skills.
- To Bridget Lotz, my editor for her perfect skills in editing my work.
- To the participants for their participation during the empirical investigation of this project.
- To my wife Mpho, who supported and encouraged me through difficult times that sometimes made me fail to give the family much-needed attention.
- To my children Remoneiloe, Ogorogile and Oreabetse for their understanding and patience during the long hours that kept me at my studies and away from them.
- Above all, to God Almighty Father for giving me the opportunity, the strength and courage to persevere.

DEDICATION

I dedicate this research to my late parents, for their undying spirit for keeping me going and motivated during very difficult and trying times.

MY MOTHER

MRS. JACOBETH CONSTANCE MADISA

and

MY FATHER

MR. AMIEL TLADI MADISA

SYNOPSIS

This research focuses on the role of school governing bodies in the management of finances in the nine schools, situated in the three clusters, of the Kgetleng area office, of the Ngaka Modiri-Molema District, in the North West Province.

Data for this study was collected through literature review, which formed the first part of the research and empirical investigation, which formed the second part of the project.

An analysis of the data showed a number of anomalies in relation to the management of school funds, inter alia, that some parents fail dismally to meet their financial obligations towards the schools their children are attached to, given their dependence on government for the provision of all the necessary requirements to schools. The criteria used to determine the poverty level of communities does not take into consideration the poverty levels, through monthly income of individual households of learners attached to schools. Parent-members of the SGB have to be trained on negotiation and persuasion skills since they are the ones responsible to convince and persuade community members on whatever contributions they have to make towards the schools.

Amongst other recommendations to improve the role of SGBs in their management of school funds, is that individual SGB members like, the chairperson, treasurer and secretary, must be trained in financial management skills as soon as they assume responsibility as office bearers. The current funding model that provides for the funding of schools by the state needs to be revised and principals must upgrade their qualifications from time to time, especially in relation to school financial management.

Table of Contents

CHAPTER ONE
ORIENTATION

1. 1. INTRODUCTION

This dissertation is titled; "The Role of the Governing Body in School Financial Management in the Kgetleng Area Office". This central idea of the study was unpacked by focusing on managing school finances within the context of school governance. This included a brief review of the historical development of school governance in South Africa that led to the promulgation of the South African Schools Act 84 of 1996 (SASA) in 1996 (DoE, 1996).

This Act was ushered in by the South African Constitution (RSA, 1996) as part of a new educational dispensation, which included a new system of education governance for public schools in particular (Beckmann & Visser, 1999:152). The state is bound by the constitutional supreme law of the country, to take measures in order to advance the right to education. Public schools, in accordance with the South African Schools Act 84 of 1996 (DoE, 1996a) should be funded from public revenue on an equitable basis in order to ensure the proper exercise of the learners' right to education.

A partnership between the state and local communities is encouraged by the Act, as a strategy to decentralise financial and governance functions to school-based structures to improve and encourage self-managing schools. Effective and efficient financial management by school governing bodies (SGBs) can thus be seen as a solution to the shortage of state resources that contribute towards building effective and functional schools (Marishane & Botha, 2004:95). The South African School Act 84 of 1996, section 16 directs that the governance of a public school be vested in its governing body.

The SGB is expected to always act on behalf of the school, with the best interest of the school at heart (Davies, 2012:60). This idea is based on the notion that the community knows the needs of schools and that they are in the best position to solve their problems (Calitz, Fuglestad & Lillejord, 2002). School governing bodies are further mandated to manage school funds. In sections 1, 2, 3 and 4 of the South African Schools Act 84 of 1996 (DoE, 1996a) guidelines are provided for the SGBs and principals on their responsibilities and roles in managing school finances. More specifically the study was conducted in the Kgetleng Area Office of the Ngaka Modiri- Molema District in the North West Province.
The majority of schools in the area are section 21 schools, which means that they have constitutionally elected SGBs

1.2. MOTIVATION AND BACKGROUND TO THE STUDY

School autonomy and reform is a worldwide movement that has been initiated during the last 30 to 40 years (Van Rooyen, 2012:187). This movement led to the introduction of SGBs (Crawford, 2012:611). The South African Schools Act mandates all public schools in South Africa to have democratically elected SGBs, which are made up of teachers, non-teaching staff, parents, learners and the principal, as well as some co-opted members. The Act also provides guidelines for SGBs and principals on their roles and responsibilities in managing school finances.
Bush (2007: 392) is of the opinion that this emphasis is officially based on the market-led assumption that parents know what is best for their children. The period before the dawn of democracy in South Africa allowed little meaningful participation in financial matters in particular. The approach by government was top-down and authoritarian.

The community representatives, especially in black schools, only participated in an advisory capacity in the governance of the schools (Christie, 1991: 34). These structures were referred to as school committees (Mabasa &Themane, 2002: 112). At a later stage, these committees were referred to as school boards in primary schools and management councils in secondary schools (Dlamini, 1993:6). These committees did not encourage stakeholder participation and principals reported directly to officials responsible for education (Mabasa & Themane, 2002: 112).

Prior to the South African Schools Act being promulgated, every principal was considered an accounting officer and was accountable to the governmental head. Principals had massive sets of directives about how to do everything from writing a receipt to opening a bank account (Mestry, 2006: 34).

Dlamini (1993:5) posits that the involvement of parents during the days of apartheid was ill-informed as it was not based on a genuine belief in the rights of people for self-determination.
The state of affairs referred to above was controlled by the Bantu Education Act of 1953, which ultimately eradicated the so- called black communities from the decision-making process in education. In accordance with Hartshorne (1999: 25) and Dekker and Van Schalkwyk (1995: 456), the Act was meant for black children to be educated to serve their own communities. Consequently, they did not and could not form part of the mainstream of the education system in South Africa.

The apartheid regime excluded the majority of citizens from genuine and equal participation and used education to marginalise young people into the status quo of inequalities through conformity to authoritarian structures (Harber & Trafford, 1999:48). In 2006 the South African Government published a document with the aim of fostering democratic institutional management, thereby introducing a school governance structure that involves all the stakeholders in active and responsible roles, in order to encourage tolerance, rational discussion, and collective decision-making (DoE, 2006).

1.3. PROBLEM STATEMENT AND RESEARCH QUESTIONS

The progression from a research topic to a research question can be seen as a sifting process. This process is activated by determining what research has already been done on the topic. This kind of investigative process involves a study of relevant articles, books and theses and the posing of questions like what does the research want to investigate, when, why and how (Creswell,2009:79).Various studies have been conducted on finance-related matters in education in South Africa. Nndwamato (2012), for example, looked at challenges facing SGBs in the implementation of finance policies in the Vhembe District and Griesel (2011) addressed the teaching of financial management principles to school leaders in disadvantaged schools. Thenga (2012) studied the managing of school funds in Gauteng schools and the collaboration between principals and SGBs in public schools was investigated by Govindasamy (2009).

The researcher closely considered the research problems that these authors investigated when deciding which topic to select for this study. In this way it was possible to establish which problems have not been investigated comprehensively and to decide on a research problem for this study. It was also found that the majority of the studies mentioned were done by using quantitative methods. By employing the qualitative method in this study new and different insights could be achieved.

In addition, the researcher is a principal himself in the Kgetleng Area Office. In this capacity, it was noted that the degree to which principals understood and have been prepared for the participative and democratic way of running schools was problematic. The role and functioning of SGBs and the involvement of government officials with regard to financial matters was also carefully investigated. Another aspect that was closely looked at was the degree to which community members were ready and prepared to fulfill their responsibilities as SGB members. In order to address the above-mentioned aspects, the problem statement and sub problems can be defined as follows: The central problem is to determine, what the role of the SGB is in the financial management of schools in the Kgetleng Area Office.

The study was further guided by the following specific research questions:

- What is the essence of governance in schools?
- What is the nature of financial school management?
- Which challenges do SGB members in the Kgetleng Area Office face with regard to the successful execution of their roles in financial management?

- Which strategies can be employed to empower SGBs in financial management responsibilities?

1.4. THE RESEARCH AIMS AND OBJECTIVES

The aim of this research was to investigate the role of the SGB in school financial management in the Kgetleng Area Office.

The objectives are to:

- Determine the essence of governance in schools in the Kgetleng Area Office.
- Determine the nature of financial school management in the Kgetleng Area Office.
- Establish which challenges SGB members in the Kgetleng Area Office face with regard to the successful execution of their roles in financial management.
- Explore strategies which can be employed to empower SGBs with regard to their financial management responsibilities.

1.5. RESEARCH DESIGN AND METHODOLOGY

With the focus on the research design and methodology, the idea is to describe the research paradigm within which the investigation into the role of SGBs with regard to financial management was conducted. Two broad methods of investigation were used in this research project, namely a literature study and an empirical investigation.

1.5.1. Literature study

A brief review of literature related to the research topic was the starting point of this dissertation (McMillan & Schumacher, 2010:81). The literature review linked up with the problem statement and showed a close connection with the research questions.

The literature review was subsequently divided into two sections namely, one on the nature and scope of school governance that included a theoretical outline as well as an exposition of the general functions of SGBs. The basic theoretical outline for this part of the study was decentralisation. It was argued that in both the Schools Act and the Task Team Report on Educational Management a specific preference for a decentralised control was shown.

1.5.2. Empirical investigation

The second part of the investigation consisted of the empirical investigation. It deals with the focus on challenges SGBs in the Kgetleng Area Office face with regard to the successful execution of their roles in financial management.

A qualitative design was used for this study. McMillan and Schumacher (2012:138) posit that qualitative research is based on non-probability and purposive sampling because it seeks to obtain insights/understanding into particular practices that exist within a particular location, context and time.

Purposive sampling means that the participants, given the valuable information they are likely to share with the researcher, and as a result continue to contribute and build on the existing body of knowledge relevant to this study, which might help to clarify the functioning of SGBs in general and their financial management roles and responsibilities in particular, were selected amongst stakeholders at the relevant sites who dealt with finances, like, principals, SGB chairpersons, fundraising committee members, finance committee members as well as administration assistants.

Semi-structured interviews and documents analysis were used during the research process to gather information for the study. Interviews were conducted with participants, whilst documents analysis of records such as bank statements, minutes of SGB meetings, counterfoils and returned cheques was conducted to understand the study better. Interviews were recorded and subsequently transcribed verbatim. Themes were identified and categories formulated from the recorded interviews to assist with the process of analysis.

1.6. DELIMITATION OF THE STUDY

The scope of the research, though limited because it focused on a contextualised site, schools in the Kgetleng Area Office of the Ngaka Modiri-Molema District of the North West Province, assisted the researcher to establish valuable information regarding the management of finances by SGBs in public schools. The study concentrated on 9 public schools in the Pella-Silverkraans, Madikwe and Elands Clusters.

1.7. DEFINITION OF CONCEPTS

The following concepts are used in the study.

1.7.1 School Governance- In South Africa, this refers to the institutional structure entrusted with the responsibility or authority to formulate and adopt school policy on a range of issues which includes school uniforms; school budgets and developmental priorities; endorsement of the code of conduct for learners, staff and parents; broad goals on the educational quality that the school should strive to achieve; school community relations, and curriculum programme development (Mncube, 2009:84). With regard to this concept, and relevant to the research topic, the aim of the researcher is to establish how this structure, responsible for school governance formulates and implements its finance policies.

1.7.2 Decentralisation - This concept originates from the belief that the state alone cannot control schools, but should share its power with other stakeholders, particularly those closer to the school, on a partnership basis (Van Wyk, 2004: 49; Marishane, 1999: 78).
The researcher aims to establish how various stakeholders (participants) attached to the sites identified for this study apply this concept by, for example, the SGB sharing its responsibilities and roles with regard to financial management with the full participation and involvement of parent-components of the structure.

1.7.3 School Funds - The South African Schools Act 84 of 1996 (SASA) sec. 37(2) refers to these as all money received by a school including school fees and voluntary contributions. The researcher aims to find out how the SGB controls and benefits the school out of these funds.

1.7.4 School Financial Management - Mestry and Bisschoff (2011:03) refer to school financial management as the performance of management actions (regulatory tasks) connected with the financial aspects of schools, with the aim of achieving effective education, carried out by a person in a position of authority. Financial management is a process with several activities: identification, measurement, accumulation, analysis, preparation, interpretation, and communication of information (both financial and operating). It is the researcher's aim with this investigation to see how school governors manage, handle the state's financial contributions towards schools, private financial contributions, how they charge school fees and implement total, partial and conditional exemptions towards such (charging school fees).

1.7.5 *School Fees* - The national policy on the funding of public schools, (Department of Education, 1998:34) refers to school fees as any form of payment for registration and tuition made by parents in relation to learners' enrolment or attendance at school.

1.8. CHAPTER DIVISION

This project has five chapters.

Chapter 1 contained a background, problem statement and research questions, research aims and objectives, design and methodology, research ethics, trustworthiness, contribution of research, and a chapter division. Definition of concepts was included in this chapter.

Chapter 2 gave a review of literature that had been consulted to give a theoretical background and description of the functioning of SGBs in South Africa. The functions and the role of SGBs were described with emphasis on the financial management in schools. Financial school management was in particular informed by the South African schools Act no 84 of 1996, and the amendments that followed over the years.

Chapter 3 explored the research design and the collection and analysis of data. Various methods were utilised in collecting data such as interviews, documents analysis and observation. Data was analysed and interpreted so that the research questions could be answered.

Chapter 4 presented the findings obtained from analysis and interpretation of data generated in the investigation.

Chapter 5 served as a synthesis of the summary of all the chapters as well as the conclusion with reference to the problem statement and findings. The general recommendations of the study were discussed with reference to future research, considering the limitations of the study as well.

1.9.SUMMARY

In this chapter, the introduction, motivation and background to the study, problem statement and research questions to highlight the problem were concentrated on. Research aims and objectives as well as the method of research were also given attention to indicate the focus area of the research. The demarcation of the research study and definition of concepts were also provided. The next chapter gave attention to the study of literature. This was done to establish a theoretical background on how SGBs should manage financial resources at their respective schools. The chapter also served as a theoretical framework for data collection, analysis, interpretation and recommendations.

CHAPTER TWO - THE GOVERNANCE AND MANAGEMENT OF FINANCES IN SCHOOLS

2. 1. INTRODUCTION

A brief review of literature related to the research topic is portrayed in this chapter. The literature review links up with the problem statement and shows a close connection with the research questions. The first two questions in particular were addressed by the literature review. These are, what is the importance of school governance in schools and how are finances currently managed? The literature review was subsequently divided into two sections namely, governance in education and the functioning of school governing bodies with regard to school financial management. The basic premise for the study is decentralisation. It is argued that in both the schools act (DoE, 1996a) and the Task Team Report on Educational Management (RSA, 1996b) a specific preference for the decentralised control was shown.

It is conceptualised that school governance is a process that manifests itself as a network, which functions in terms of the principles of centralisation and decentralisation. At macro level, governance can be depicted as actions of authority and control that deal with policy-making matters. At micro level, the focus is on the place of decentralised governance in the day-to-day institutional arrangements of educational institutions. By emphasising networking as an important aspect in governance, the focus is placed on issues such as the presence of complexity and non-linearity in education systems and on the fact that the interests of various stakeholders must be considered in decision making.

2. 2. ASPECTS OF CENTRALISED FINANCIAL MANAGEMENT IN SCHOOLS

Discussions on the nature and essence of governance are largely focused on the role of the state in ensuring the efficient and effective provision of services (Bell & Hindmoor, 2009; Laergrad & Verhoest, 2010; Mayntz, 2003). Education systems have globally been seen as state-centric structures (Bell & Hindmoor, 2009:455). According to this kind of perspective, hierarchies persist as a central feature of governance. Governments purposively choose to engage with a range of actors in ways that enhance the capabilities of government and state agencies (Wolhuter, Lemmer & De Wet, 2007:35).

Although governments may alter governance arrangements, they usually choose to remain significant players in shaping policy and influencing society. Governments may thus, for example, reshape governance structures, but their intentions are usually to remain to be the major role players in policy-formulation (Wolhuter, Lemmer & De Wet, 2007:35). In the UK, for example, it is clear that the reduction in the role of local government has not diminished the importance of central government and a number of key semi-autonomous government bodies.

This mix of trends reinforces the point made above that governance developments involve both a reduction in the state's role and, at the same time, a confirmation of its centrality in reforming governance arrangements (Bell & Hindmoor, 2009:455; Rhodes, 1997:259; Bevir, 2010:55).In this paradigm, leaders such as government officials are associated with commanding, controlling, being authoritarian and showing an unwillingness to share power. The above kind of situation applied in South Africa before 1994. School governance was hierarchical and authoritarian in nature (Lemmer, 2000:128).
At that time, there were 19 education departments who functioned independently and governed the education of particular racial groups or the systems of the four provinces (Wolhuter *et al*, 2007:38).

The functioning of pre-1994 inspectorates who acted on behalf of the departments were in particular seen at that time as "policing, coercively enforcing compliance to rules and regulations in an authoritarian, rigid, ritualistic and legalistic atmosphere" (Teu, 2002:58). With a change in government in the country in 1994 came a change in the education system as well as a change in the way education was governed. A democratic education system that would equip future generations was designed (DoE, 1996a). This change happened against the background that countries around the world moved towards the decentralisation of education, with a rhetoric claim that "decentralisation will improve the quality of education" (Fiske, 1996:2). According to Lewis and Motala (2010:286), South Africa's decentralisation of education was mainly motivated by political and economic considerations.

Politically, the post-apartheid government was committed to devolving power and meeting "the aim of redress and equity in the provision of quality education" (DoE, 1998: Section 34). In 1996, a National Department of Education and nine provincial education departments replaced the previous system. The National Department was subsequently replaced by a department for higher education and one that is called the Department of Basic Education under whose jurisdiction schools fall (Wolhuter *et al*, 2007:38).

2. 3. DECENTRALISATION OF FINANCIAL MANAGEMENT TO SCHOOLS

The change from centralised to decentralised school governance is seen in international literature as a complex process that differs from country to country. James *et al*, (2011:55) reported on a study that was conducted in five countries. It was found amongst other things that there is a considerable degree of complexity generated by internal constitutional and political systems. Switzerland, for example has 26 education systems of varying size each with its own educational arrangements (James *et al*, 2011:55).

In some of the cantons, they have fully decentralised governance structures from local government to schools whilst canton ministers of education have strong centralised responsibilities in others. In Switzerland for example, the engagement of members of the business community is a trend in municipalities and schools (James *et al*, 2011:55). In addition to the collective capability of the governing body, there is the issue of capabilities of individuals.

Huber (no date given), in James *et al* (2011:55) further posits that in Switzerland, all actors involved in school governing have to develop competences in quality management. The situation in the USA is yet more complex. The federal political system and its traditions mean that the federal government's role in school governance has always been nominal with a high involvement by city government. These governments are basically allowed to make their own governance arrangements. In England, the dominant strategy has been to reduce the influence of local government. James *et al* (2011:39) points out that this strategy is linked to the trend to engage with diverse providers.

It is further argued that the number of providers should increase because improved performance can only be sustained if the wider community and the potential engagement of parents are seen as a major part in school governance development. Conolly and James (2013:39) further cautions that although this approach is being followed internationally it will always involve a substantial increase in the use of resources. As mentioned, a decentralised co-operative approach to school governance has been introduced as part of the education reform process in South Africa after 1994. Lemmer (2000:129) says in this regard that decentralised governance rests on the principle of shared decision-making, which presupposes open communication, consultation and a willingness to negotiate. The fundamental reasons for the creation of a system of decentralised governance are the desire to make schools more effective and efficient, to improve the quality of education and to raise the levels of learner performance (Lemmer, 2000:137).

It is believed that the principle underpinning the trend to self-governance is a belief that is based on the fact that because the principal, the SGB and the school management team (SMT) are operating daily within the school, they are most likely to make the right governance decisions regarding spending and/or usage of finances. Simkins (1998:64) further states that the improvement of efficiency, quality and standards is best achieved by relying on governance at micro-level through which relevant and appropriate decisions about resource deployment are located as close to the point of delivery as possible, that is, with institutions.

Van Wyk (2007:132) adds that the devolution of authority will lead to a healthier and stronger relationship between the principal and the community; and Mestry (2006:7) argues that although decentralisation allows stakeholders to partake at a level in which they can have direct impact on matters of common concern, it also allows different capacities and inequalities of power and influence at that level to be expressed more strongly. Lemmer (2007:218) states that in South Africa, like in many other countries, the trend in education reform was to give parents, and in some cases community members, an increased role in school governance. "The principle of democratic governance should increasingly be reflected in every level of the system, by the involvement in consultation and appropriate forms of decision-making of elected representatives of the main stakeholders, interest groups and role players". This is the only guaranteed way to infuse new social energy into the institutions and structures of the education and training system, dispel the chronic alienation of large sectors of society from the education process, and reduce the power of government administration to intervene where it should not" (DoE, 1995:21).

This pattern of reform has a range of expected outcomes such as creating an environment conducive to teaching and learning, developing a mission statement for the school, promoting the best interest of learners, ensuring the safety and security of learners, deciding on school uniform policy, participating in disciplinary action and formulating a policy regarding the determination of school fees (DoE, 1996a: section 39). Involvement in governance usually takes place through participation in small groups such as committees. One usually finds that the principal as well as a small number of parents and staff are included in these committees (Conolly & James, 2013:506). An issue that seems to influence the participation of parents as committee members on a worldwide basis is class and social standing.

In South Africa in particular, parents from schools in areas with low socio-economic status are hesitant to participate in any school activities, including school governance (Conolly & James, 2013:506). What makes this a complex situation is that a parent-member must always be the chairperson of the SGB and that parents must at all times constitute a majority. In addition, there has been a trend in school governance to involve business people more extensively. This is also a problematic situation in itself. Board members who represent the community are usually self-employed and can't always find the time to attend to school matters. However, there is evidence of efforts to draw in leadership and management competences from business (James *et al*, 2011:55).

Heystek (2013:39) posits that in South Africa the capabilities of individuals on school governing bodies were traditionally seen as less important than granting parents some participation rights in school governance. As is apparent in South Africa, there will inevitably be tensions around supposed capabilities and representation.

The argument is that because many parents have either no schooling or left school before Grade 7, they may well not have appropriate literacy levels to perform many of the functions required. It might also be argued that their involvement in school governing is developmental and that capabilities for governance come in different forms. In these circumstances, issues of trust and development are important (Conolly & James, 2013:507). In summary, school governance usually portrays elements of both centralisation and decentralisation in school systems. At the same time certain complexities exist in current governance structures such as; an ever increasing number of providers of educational services and the fact that governance developments involve both a reduction in the state's role together with a confirmation of its centrality in reforming governance arrangements.

2. 4. NETWORKING IN EDUCATION GOVERNANCE AS AN ASPECT OF FINANCIAL SCHOOL MANAGEMENT

At macro level it has become apparent that school governance is a contested territory and perhaps inevitably so. Arguments over purpose, structure and role are not just based on effectiveness but also on ideology and pragmatic imperatives (James *et al*, 2011:39; Hill & Hupe, 2009:362). Education governance is not a neat linear process. Complexity and the nonlinearity of management at this level exist in practice together with a reality such as the degree to which government is capable to govern a very large and complex system on its own. In this process, it has become clear that provision must be made for a network-model that includes a variety of providers. Governance involves a range of bodies including non-state actors working in combination (Kooiman, 2003: 453) and therefore, as (Rhodes, 2007: 1247) asserts, governance is more than government.

Governance emphasises the proliferation of complex horizontal forms of societal relations and interactions (Bell & Hindmoor, 2003:3). It is emphasised that national government is but one actor in a society that is growing ever more complex and diverse. Ultimately, policy emerges and is implemented in networks and partnerships, with boundaries between the public, private and voluntary sectors increasingly blurred. As a result, we have the conceptualisation of network governance. The inter-connected nature of governance networks, the continual and dynamic interactions of network actors, and shifts in the rules and bases of trust that regulate network actor interactions with the result that governance networks are in a continual state of flux (Kjaer, 2004:266).

The school governance system itself is vulnerable to wider social, political and economic forces, for example, the desire to reduce the effects of socio-economic disadvantage on pupil outcomes and drives to exchange pupil attachment and efforts to improve system cost-effectiveness. (Rhodes, 2007:259). Viewed in this way, governance is conceptualised as a network, which sets the formal and informal constitutional linkages between governmental and other actors that are structured around shared interests in public policy-making and governance (Rhodes, 2007: 1255).

The interactions within this network: solve social problems; create societal opportunities; formulate and apply guiding principles for network interactions, and care for, enable and control the system (Kooiman & Jentoft, 2009:828). The institutions in the network are interdependent and are continually interacting based on trust and agreed rules and many of the network actors have a degree of autonomy from the state (Rhodes, 2007:1246).

The importance of networks and networking is closely linked to the fact that there are blurred boundaries between what constitutes school management and school governance in the educational sector and the role players such as parents can involve them and be involved in a diverse range of school-related activities. In South Africa, the situation exists where members of the school governing body, especially parents, move into the management of the institution between governance levels (Kooiman & Jentoft, 2009:828). In this way, they could assume management and governance responsibilities that they are not entitled to.

School parents committees may have no formal role in school governance and certainly no role in appointments or financial decisions, but as James et al (2011:505) make clear, the reality is that parents are highly involved in decision-making in these important areas. This network would inter alia exist of role players such as teachers, politicians, unions, professional associations, government departments, government agencies and local authorities. These role players may fall directly within the government framework or may be part of private initiative.

2. 5. THE FUNCTIONING OF SCHOOL GOVERNING BODIES WITH REGARD TO SCHOOL FINANCIAL MANAGEMENT

With the new dispensation in 1994, which ultimately led to the introduction of democratically elected SGBs in public schools in South Africa, effective and efficient financial management by these structures (SGBs) as required by the law, has been approached, debated and discussed by various researchers from different angles (Govindasamy, 2009:28; Nsibande, 2002:30; Nong, 2007:22; Thenga, 2012:33; Matamela, 1998:14; Makhubela, 2005:16; Lekalakala, 2006:15; Nndwamato, 2012:32; Mestry, 2013:164; Griesel, 2011:20; Christie, 2010:702).

2.5.1. Background

As explained in paragraph 1.7, there are certain inconsistencies when terms *financial management* and *school governance* are applied in educational practice. By virtue of his position, for example, a principal plays a dual role. His/her responsibility for the professional management of a school as well as being the ex-officio member of the SGB are emphasised in different contexts. This dual role puts him in a complex position. Being an official of the department, he/she must follow departmental management expectations. On the other hand, as a member of the SGB, he/she is expected to serve community interests (Pelser & Van Wyk, 2015:3). Although the two roles can be distinguished in theory, they are related when it comes to the actual functioning of SGBs in schools. In the rest of this chapter, the researcher used both terms interchangeably though he realises that in theory the main task of the SGB is in governance and not in management. Governing bodies have to identify their key tasks like strategic decision-making about fundraising and fund allocation projects, evaluation and reporting to parents and allocating specific functions such as finances, premises and maintenance to dedicated committees (Van Rooyen, 2013:125). By executing these tasks, the SGB is in effect performing governance or management actions connected to the financial operations of the school with the aim of achieving effective and efficient education (Mestry & Bisschoff, 2009:2).

Van Wyk (2007:47) posits that in its operation the SGB should display the following characteristics for effectiveness: being able to work as a team, having good relationships with the principal, exercising effective time management, showing discretionary delegator powers, conducting effective meetings and having an interest in organising training and development of school governors.

A detailed discussion of such specific matters that are closely linked to school finances will be done in the subsequent sections of this chapter under the following headings;

- The legal framework for school finances;
- The funding of public education; and
- The functioning of SGBs in the financial management of schools.

2.5.2. The legal framework for school finances

Fundamentally, the South African Schools Act (DoE, 1996a) embodies the legal structure of the whole school system. The Act, generally known as SASA, came about and was only formulated officially after many discussions, committee reports and the publication of a White Paper on Education (Hartshorne, 1999:112). SASA is founded on a model that supports the maximum involvement of the local community in school governance (Sayed & Carrim, 1997:93). This system is called School Based Management and entails school governance through SGBs. A crucial aspect of SASA in so far as financial matters are concerned is that a school finance policy (SFP) must be formulated. (Van Rooyen, 2013:101; Naidu et al, 2013:153). In this dissertation, the SFP is seen and discussed separately as an important part of the whole legal framework (Sayed & Carrim, 1997:93).

2.5.2.1.The South African Schools Act, No. 84 of 1996 (SASA)

Since its inception in 1996 (DoE, 1996a) the South African Schools Act has been discussed and explained from various perspectives (Nong,2007:17; Lekalakala, 2006:18; Blake, 2008:31; Matamela, 1998:14; Makhubela, 2005:10; Nsibande, 2002:25; Govindasamy, 2009:25; Thenga, 2012:25; Nndwamato, 2012:31; Griesel, 2011:54; Xaba, 2012:217; Xaba, 2006:15; Van Wyk, 2004:49; Clase *et al*, 2007:244; Xaba, 2011:201; Beckmann & Prinsloo, 2009:172; Farrell & Law,1 999:5; Heystek, 2004:308; Christie, 2010:702; Mncube, 2009:90; Mabovula, 2009:219; Ngidi, 2004:261; Mohapi, 2014:275; Carrim, 2001:102; Van Rooyen, 2012:53; Mbokodi *et al*, 2004:301; Mokoena, 2012:43; Moloi, 2007:463; Mentz *et al*, 2013:6; Mestry, 2006:27; Mestry, 2004:126; Selesho & Mxuma, 2012:493; Mestry & Naidoo, 2009:107; Mestry, 2013:163; Botha, 2004:239; Bush, 2006:443; Mestry & Bisschoff, 2011:18).

As indicated, the new governance system for South African schools was formally set in motion by the South African Schools Act No 84 of 1996. Amongst other things, SASA outlines the nature and composition of SGBs as well as their powers and duties. A range of other technical matters such as the financial procedures and activities they need to pursue to provide quality education and governance are also stipulated (Mohapi, 2014:275). Emphasis was also placed on the fact that an attempt should be made to obtain the views of all stakeholders in major decisions of the school and to make democratic decisions in all instances (Carrim, 2001:102).

The Act (DoE, 1996a) inter alia, deals with the following aspects:

- The structural place of a School Governing Body in the governance of the school;
- The nature and functions of the governing body;
- The management of finances and other resources of the school;
- Admission of learners to the school;
- Language and religious policies of the school; and
- School discipline.

The third aspect mentioned in the bullet list about management of finances is obviously of the most direct importance for this study but all other facets have financial implications for schools in some or other way. From a legal point of view, it is important to note that a school is regarded as a juristic person, with legal capacity to perform its functions in terms of SASA (DoE, 1996a:sect. 15). As a juristic person a school may buy, sell, hire or own property, enter into contracts, make investments, and sue or be sued. It is the responsibility of the SGB to act on behalf of the school. In essence, the governing body of a public school thus exists because of specific legal provisions and can only perform its functions as it is allowed by the law (Van Rooyen, 2012:53; Nong, 2007:20; Lekalakala, 2006:23).

The membership of a SGB consists of three components of people, namely, elected members, the principal and co-opted members. Elected members are made up of the parents of learners at the school as chosen by the parents themselves during a parents' meeting; educators elected by staff members during a staff meeting; members of staff at the school who are not educators elected by their colleagues as well as learners in the eighth grade or higher at the school, chosen by the Representative Council of Learners (Lekalakala, 2006: 8; Nong, 2007:18; Van Wyk, 2004: 49; Mncube, 2009: 83; Beckmann & Prinsloo, 2009:174; Nndwamato, 2012: 31;Mokoena, 2012: 43; Mbokodi *et al*, 2004: 301).

The principal qualifies to be a member of the SGB by virtue of the position occupied. The Act (DoE, 1996a: section 23(1b) directs that in his/her capacity as an official of the department the principal is an ex-officio member in the SGB (Mohapi, 2014: 275). He/she serves as the academic leader of the school and acts as a professional adviser to the SGB. The principal is also expected to effectively implement all policies of the SGB. Over and above elected members of the SGB, the SGB may co-opt other members of the community to become members in the SGB (DoE, 1996a: Section 23, 5-6 (Thenga, 2012:30). These members are usually co-opted on the basis that they possess special skills that they could use to strengthen the capacity of the SGB.

The SGB functions in accordance with specific functions allocated to it by the Schools Act in sections 20 and 21(DoE, 1996a). These functions fall within the categories of ordinary functions (DoE, 1996a: section 20) and additional functions (DoE, 1996a: section 21). The schools that are involved in this study are all so-called, section 21 schools, which mean that both the ordinary and additional functions apply in this investigation. Although all the functions apply to financial matters, the following could be singled out as directly related (Makhubela, 2005:11).

- To administer and manage the school's property, buildings and grounds including hostels.
- To maintain and improve the school's property, buildings and grounds.
- To purchase textbooks, educational materials or equipment for the school.
- To pay for services provided to the school.

2.5.2.2. The school finance policy (SFP).

According to Van Wyk and Marumoloa (2012:102) school policies can be defined as "instruments that give direction to the day-to-day operations of a school by guiding the behavior of educators, learners and parents whilst clarifying the school expectations". Kallaway (2002:165) describes a policy as a statement of intent, decisions, courses of action and/or resources allocation designed to achieve a particular goal or resolve a particular problem. Mestry (2006:35) on the other hand, indicates that a good policy identifies and articulates the values and basic principles to be applied to specific needs in an organisation. It should not only set direction, but also give direction. The Oxford Concise Dictionary (1995) defines policy as a document containing the rules for prudent conduct indicating the course of action to be taken by an institution. As such, school policies can be seen as the instruments that give direction to the day-to-day operations. It has already been mentioned that schools are required by law to have written policies on a number of areas where it is desirable for written policies to be in place to guide the work of the schools (DoE, 1996a: sec 20 (c)). With this dissertation's emphasis on financial management issues, the most important policy is the school finance policy.

Each school must have a finance policy developed and adopted by all stakeholders for the effective and efficient management of school finances by the SGB. The SFP is a document with guidelines on how funds are handled at school. The policy can be seen as a tool, a mechanism outlining how funds are to be managed in a specific school. The school finance policy must comply with SASA and set direction and give guidance on school financial matters. The school finance policy could also eliminate or reduce the mismanagement of school funds (Mestry, 2004:131).
The following aspects are usually dealt with in a SFP

- Managing funds
- Responsibilities of the treasurer, finance officer and school manager
- Functions of sub-committees
- Review of tariffs
- Processing, ratification and approval of claims (Naidu et al, 2012:173).

2.5.3. The funding of public education

Public education is funded from two sources, namely public money provided by the state and private money provided by individuals and/or organisations mostly parents from the community (Van Rooyen, 2013:35). Section 34(2) of the Schools Act (DoE, 1996a: Sec34) places the responsibility on the state to provide school governing bodies with sufficient information regarding the State's contribution towards funding public schools. Nsibande (2002|: 20) refers to such as an indicative amount, which will enable public schools to prepare their budgets. State funding of public schools are done in accordance with the minimum Norms and Standards for funding public schools, (DoE, 1996a: Sec35).

2.5.3.1.State funds.

The State funds public schools from public revenue. Funds are made available to public schools from allocations that are provided to provincial departments for education by the provincial legislature (DoE, 1996a: section 35; Naidu *et al, 2013*:167). There are three important dimensions of this responsibility to fund a public school namely, that this obligation is of such a nature that it must enable learners to exercise their individual rights to education; that it must enable the education system to ensure that the redress of past inequalities is catered for and that the state must provide management information that will enable SGBs to budget for the consecutive financial year (Van Rooyen, 2013:35: DoE, 1996 a: section 29:1). The state funding of public schools comprises three categories, personnel expenditure, capital expenditure and school funding or allocation of resources.

- *Personnel expenditure*

  Provincial Education Departments allocate a substantial sum of money to pay the salaries of educators, non-educators and department officials based on the post provisioning norms by these departments. Salaries of educators and non-educators appointed by schools through SGBs are paid by school funds (Naidu *et al*, 2013:167). Van Rooyen (2013:215) echoes the following sentiments about personnel expenditure as embodied in the policy of the Ministry of Education namely, that schools must be supplied with an adequate number of teachers and non-teacher personnel; that such staff must be equitably distributed according to the pedagogical requirements of schools and that the cost of personnel establishments must be sustainable within provincial budgets.

- *Capital expenditure*

  One of the main foundations of the provisioning of public schooling in South Africa is that the state is responsible for building schools and for the addition and extending of all buildings (DoE, 1996a: sect 12). In practice this means that schools are not given a fixed allocation but provincial governments may undertake any major renovations or extensions depending on the needs and urgency of capital expenses. The government is thus in principle committed to build, extend and maintain all school buildings (Naidu *et al*, 2013:167). As mentioned earlier, section 21 schools can get permission to administer and manage the school's property, buildings and grounds including hostels. What this means in effect is that the upkeep of school assets falls under the SGB and that all schools have to accept responsibility for the buildings and sport fields.

- *School funding*

  School funding or so-called allocated resources are money that schools receive directly from Provincial Education Departments. It is the duty of the Member of the Executive Council (MEC) to determine procedures and apply the criteria contemplated in section 35 of SASA(DoE,1996a), as replaced by Act 24 of 2005 (DoE, 2005: sect 3) and establish national norms and standards for school funding after consultation with the Council of Education Ministers and the Minister of Finance.

  Naidu *et al* (2013:168) refer in this regard to resource targeting which means that Provincial Education Departments have to rank their public schools in terms of the conditions of the schools (resources and infrastructure) and the poverty index of the community. The list is divided into quintiles from poorest to least poor (Mestry & Bisschoff, 2011:47). The application of the resource targeting table favours the poorest segments of the population, with the neediest schools getting priority funding. The implication is that previously disadvantaged schools qualify for and receive larger amounts of money per learner than well-established schools.

As part of their financial functioning SGBs have to monitor and ensure that this appropriation affects their schools in a fair and equitable way (Mestry & Bisschoff, 2011:48). Makhubela (2005:14) presents the same sentiments regarding resource targeting in England and Wales, where money for education comes primarily from the Central Government. She indicates that children from minority ethnic groups receive extra resources.

2.5.3.2. Private funds.

Private or non-state funds consist of school fees paid by the parents and any other contributions and sponsorships. In essence, these funds reflect the individual learner's right to basic education as stated in the Constitution (RSA, 1996b: subsection 29:1). A governing body of a public school must take all reasonable measures within its means to supplement the resources supplied by the state in order to improve the quality of education provided by the school to all learners at the school (DoE, 1996a:section 36; RSA, 2001).

School fees are determined at a general parents' meeting usually held in October of the previous year, when the school's budget is presented and accepted by parents. Parents must pass a resolution at this meeting reflecting the amount to be charged. The resolution must also provide for equitable criteria and procedures for the total, partial, and conditional exemption of parents who are unable to pay school fees (Naidu *et al*, 2013:169; Mestry & Bisschoff, 2011:52). These provisos are included because the levying of school fees is a challenge in areas where levels of poverty are very high. School fees may also be used as a barrier by some of the SGBs of the affluent schools as a means of excluding learners who cannot afford high school fees. (Mestry & Bisschoff, 2011:53).

Mestry and Bisschoff (2011: 53) mention that in order to counteract the potential inequalities that can be caused by the school fees exemption policy additional funds must be collected by schools. Schools can generate additional income through activities in conjunction with parents' associations, community groups and business partnerships (Naidu *et al*, 2013:170). Events such as dance evenings, fireworks displays, sports days or fetes not only raise funds for the school but also encourage parent participation in school activities.

These kinds of activities enable the growth of good relationships amongst parents, learners, staff and the local community, which contribute towards the development of a positive school ethos. Mestry and Bisschoff (2011: 63) believe in this regard that the school should draw up a fundraising policy that forms part of the finance policy, which could be incorporated into the School Development Plan and assist in raising funds for the institution. Businesses may give money to schools for marketing, exposure and special events purposes as a way of developing the funds of identified schools (Mestry & Bisschoff, 2011:64).

Schools may approach companies for sponsorship of a specific school activity that should help benefit the education of the learners by example, establishing a library, sport fields or laboratory (Naidu *et al*, 2013:171).The role of entrepreneurship in society has changed very much over the last century, and consequently has become an economic phenomenon worthy of attention (Blake, 2008:16). Entrepreneurship promotes a country's economic growth and development. In essence, economic development can be directly attributed to the level of entrepreneurial activity in a country (Blake, 2008:16). In our country South Africa, government has recognised the contribution that entrepreneurship can make and subsequently has included it into the school curriculum (Blake, 2008:17).

She further suggests that Entrepreneurship is currently politically popular and a charismatically charged term that is often propagated as the right tonic to alleviate unemployment and expand the economy. A school can also be involved in so-called entrepreneurial activities (Nieman *et al*, 2004:18). The principle behind entrepreneurial activities is that each participating learner obtains enterprise education and develops new skills that make money for the school. (Naidu *et al*, 2013:170).

Learners involved in entrepreneurial activities may be given a sum of money to get them started on a business activity of their choice, such as classes arranging cake sales during break or selling items made in Arts and Culture class during the year (Naidu *et al*, 2013:170; Nieman, Hough & Nieuwenhuizen, 2004:21).

2.5.4. The role of SGBs in the financial management of schools

SGBs were originally instituted as an instrument of shared school leadership and participative decision-making. As such, this body must promote the values of working together, honesty, trust, cooperation, good communication, sharing and accepting accountability (Anderson & Lumby, 2005:172;Makhubela, 2005:13;Joubert& Bray,2007:77; Beckman, 2000:556). Members of a SGB must in the first place be able to work together.

It is also essential to have healthy relationships underpinned by trust, empathy and a willingness to work with other stakeholders. In so far as financial matters are concerned, the SGB should be instrumental in establishing a trusting and co-operative relationship with those who are directly involved in the school's finances such as the learners, staff, parents and the principal. Obviously the two most important role players in this regard are parents and the principal (Govindasamy, 2009:32; Naidu, Joubert, Mestry, Mosoge & Ngcobo, 2013:132).

The importance of parents and their official role as members of SGBs have been highlighted on various occasions in this dissertation (paragraph 2.5.3.2), as such; they are involved in all financial management functions of the school. In addition to paying school fees, they are for example tasked to raise funds to meet the school's expenses.

It is imperative, therefore, for parents serving in the SGB to have an understanding of the following skills, basic accounting principles, drawing up of financial statements, preparing a budget, reconciling record books and making good return investments (Anderson & Lumby, 2005:173; DoE, 1996a: Sect 16). Griesel (2011:26) posits that since schools are expected by the Department of Basic Education (DoBE) to function like business enterprises, the purpose of financial analysis and interpretation of their financial statements is to inform and support decisions that are made in connection with schools. She further argues that financial statements contain a large amount of information that is useful, even if the person reading them has no accounting background.

It is extremely important that the principal and the SGB must work collaboratively in managing the school's finances. The school's finances are an integrate part of the daily functioning of the school as well as of the functioning of the SGB. Therefore, in ensuring accountability, a collegial relationship needs t be established between the principal and the SGB (Naidu *et al*, 2013:44). Govindasamy (2009: 24) argued that the introduction of SGBs was envisaged as part of the democratic transformation from an authoritarian, unrepresentative, bureaucratic and unresponsive system to one of stakeholder participation.

This suggests that sound/good relationships are a pre-requisite for the principals and the SGBs to be accountable for their roles and responsibilities. The SGBs' more specific involvement in financial management can be highlighted as taking initiative and participating in policy-making, participating in budgeting and in involvement in day-to-day management of financial matters. Different stakeholders have an interest in the financial statements of the school. These include:

Creditors- who want the assurance that the school would be able to pay outstanding amounts;

Parents- Who need to know what the financial position of the school is and how funds are being used to support and enhance the education offered at the school;

Donors- Who want to know that their donations will be used wisely;

The DoBE- Who has to know what the financial position of the school is; and

Members of staff- Who normally want to know how the funds are being, spent (Griesel, 2011:27)

2.5.4.1. Policy-making

As explained in paragraph 2.5.2.2 each school must have a finance policy (SFP) developed and adopted by all stakeholders for the effective and efficient management of school finances. This policy must be developed and formulated by the SGB.

Naidu *et al* (2013:153) refer to the purpose of the finance policy as to provide guidelines on how persons are to exercise their powers and decisions for managing the school's finances. In formulating the policy, the SGB has to provide guidelines on how funds should be handled and what the involvement of different stakeholders is in respect of financial matters.

In this process, the SGB must also make sure that the SFP comply with SASA (DoE, 1996a) and give guidance on school financial matters. Part of the drafting of the SFP must be in the form of guidelines to managers and governing body members on how to control and regulate the funds regarding receipting, withdrawing and expending (Mestry & Bisschoff, 2009:39).

In accordance with Mestry and Bisschoff (2009:39), the finance policy should provide a clear guideline of the responsibilities of the SGB, Committees responsible for school funds, the treasurer, the finance officer and the SMT. The Finance policy should therefore be developed according to the needs of a specific school (Mestry & Bisschoff, 2009:39).

Part of the drafting of a finance policy has to do with the functioning of finance subcommittees. These finance committees have to be set up in accordance with section 30 of SASA (DoE, 1996a). The Finance committee as well as sub-committees such as, the Fund-Raising Committee, Tuck Shop Committee and School Fees Committee can be established or formed. The responsibilities of managing finances may also be delegated to the Finance Committee by the SGB.

As part of policy-making, the SGB may in addition appoint people on the basis of their expertise to be members of the finance committee, even when they are not members of the SGB. Chairpersons of the sub-committees of the SGB should however be members of the SGB.

2.5.4.2. Budgeting

Financial planning may be equated to the budgeting process: A budget is being defined as:

- An expression of the school's mission statement in monetary terms
- A plan for the allocation and expenditure of resources to achieve the objectives of a school

(Van Rooyen, 2013: 41). The Department of Education (2002:51) in its National Norms and Standards of funding-training manual 2, describes the budget as a plan of expenditure and income activities for the next year. Mestry and Bisschoff (2011:99) regard a budget as a plan expressed in quantitative terms, usually money, covering a specific period of time, usually one year. This definition emphasises the focus on planning, and the need to relate the expenditure to the achievement of its objectives, rather than the more familiar instrumental function of authorising and controlling expenditure.

Budgeting is thus the process of planning and allocating resources to achieve organisational objectives. The budget process can be used to focus power in the hands of a relatively small number of individuals or to distribute it to an expanded number of participants (Matamela, 1998:29). He goes on to say that by using a system of budgetary control, top management can;

- Delegate day-to-day responsibility to lower levels of management;
- Co-ordinate the various activities to achieve common goals;
- Retain control and,
- Have ready-made yardsticks to monitor a manager's financial performance

Quantitative control should be exercised to ensure that the programme of expenditure remains within the budget amounts. Administrative norms are determined and they may take the form of monthly status reports (Matamela, 1998:30). Matamela (1998:30) says that to control the budget is to monitor progress of expenditure and income during the year to ensure that it stays on course. Analysing the monthly budgetary status reports that reflect the school's financial position could do this (ensuring that income and expenditure are on course). Vigilance must be exercised that managers ensure that variances will be positive.

The SGB has a crucial role to play in budgeting. SGBs must ensure that their budget suits the unique character of their schools. The school budget is the very heart of financial management and it is more than the presentation in figures of anticipated expenditure and revenue for a given financial period.
It is the financial interpretation of the educational programmes of a school (Mestry & Bisschoff, 2011: 99). The SGB should approach the budget as a planning instrument and a decision-making model to assist

with the management of the school during the next financial period and beyond (Naidu *et al*, 2013:174; Matamela, 1998: 31; Thenga, 2012: 16; Makhubela, 2005: 15).

Van Rooyen (2013: 99) however cautions that a budget is not designed to reduce the management function of financial learning to a mere mathematical formula, but it is a valuable managerial tool, one purpose of which is to measure subsequent performance against the budgetary plan. Section 38 of SASA No 84 of 1996(DoE, 1996a), stipulates that the SGB must prepare a budget each year according to the guidelines determined by the Member of the Executive Council (MEC), which shows the estimated income and expenditure of the school for the following year.

The SGB should adopt a whole school approach in the drafting of the budget. In accordance with the Department of Education (2002: 53), National Norms and Standards for School Funding Training Manual-2, the finance committee should start preparing a budget for the following year during the third term of each school year.

At the direction of the finance committee, the SMT should distribute special budget preparation forms to each department in the school and to Activity Heads. Subject departments and sub-committees should air their views on the budgetary requirements for their departments. Their submissions should form part of the draft budget (Kruger, 2003:236).

The drafted budget should then be presented to parents for review and acceptance. If it receives the support of the majority of the parent body who has attended the Annual General Meeting (AGM), it can be approved (Mkakhubela, 2005:13).

2.5.4.3.Day-to-day financial management

Nndwamato (2012:44) argues that the principal must have the knowledge and understanding of the basic processes involved in managing the school accounts, the budget process and the systems and controls that are necessary to ensure that the school's monies are not misappropriated. Swanepoel, Erasmus and Schenk (2008:402) explain financial management as a requirement of managers to take responsibility for the actions and achievements in greater managerial discretion over their inputs. Thus, managers have to take responsibility for their performance.

One of the main ideas behind the functioning of a SGB is that the body will be able to understand how to give an account of financial matters. Quoting from Kouri (1999), Naidu *et al* (2013:158) say that SGBs must be able to account for their financial decisions and actions. Financial accountability means being able to produce documented evidence of financial reports, professionally compiled entries of analysis, neatly filled receipts of payments, invoices, bank statements etc. (Naidu *et al*,2013:158). Although the principal is accountable for the accuracy of the financial records, the management of funds is by law, the primary function of the SGB, which includes the principal as a member (Hansraj, 2007:2).

For purposes of reaching its objectives, an SGB may establish the following committees:
Executive, Finance, Education, Disciplinary and any other committee relevant to the needs of the school (DoE, 1996a: section 30).The various committees' decisions must be approved at a full sitting of the SGB (Potgieter *et al*, 1997:27).

Mestry (2004:131) posits that the most important functions of the finance committee are to develop and implement a finance policy, to draft and construct a budget and keep control of it, by monitoring and approving all expenditure and ensuring that all procurement (purchasing, buying of goods and services) is done through the correct quotation and tendering processes are followed where need be.

The finance committee of the SGB plays a very vital role in managing school finances. The finance committee should hold regular meetings to discuss financial matters and members should be committed to execute their responsibilities. Decisions about the affairs of the finances of the school made by the finance committee should be brought before the SGB for ratification and approval (Mestry, 2004:131). The principal, the treasurer and the chairperson of the SGB, should always be available at the monthly meetings of the finance committee.

2. 6. SUMMARY

This chapter provided an overview of literature on the scope and nature of school governance and how finances are currently managed as well as an exposition of the general functions of SGBs. The following were addressed, aspects of centralised financial management in schools, decentralisation of financial management in schools, networking in education governance as an aspect of financial school management, functioning of school governing bodies with regard to school financial management, the legal framework for school finances, the South African Schools Act 84 of 1996, the school finance policy and the funding of public education.

The essence of governance, taking into consideration the participation of school communities e.g. parents, business people, learners, educators and other role players, on the role of the state to ensure efficient and effective provision of services was also depicted in the study. Having reviewed the literature on the role of the SGB in the financial management of the school, chapter three will focus on the research method to be used and the design of the research instrument in order for the researcher to reach a constructive conclusion.

CHAPTER THREE - RESEARCH DESIGN AND METHODOLOGY

3.1. INTRODUCTION

The preceding chapter focused on the literature review about the importance of school governance and on the role of the SGB in the financial management of the school. This chapter will focus on the research design and methodology and is closely linked to the research question that dealt with the challenges SGBs in the Kgetleng Area Office face with regard to the successful execution of their roles in financial management.

3.2. RESEARCH DESIGN

There are a number of explanations of the concept *research design* provided by different writers. According to McMillian and Schumacher (2001:30) a research design describes the procedures for conducting a study, including when, from whom, and under what conditions the data will be obtained. The purpose of a design is to specify a plan for generating empirical evidence that will be used to answer research questions. It includes the general plan of how the research is set up, what happens to the subjects, what methods of data collection are used and how the analysis will be done. Mouton (2005:55) believes that a research design should always be tailored to address the different research questions and that it should focus on the end product, that is, what kind of study is being planned and what kind of result is aimed at.

As explained in chapter one, a qualitative design was selected for this study. Creswell (2009:175) described qualitative research as "a form of interpretive inquiry in which researchers make an interpretation of what they see, hear and understand". Maree (2010:51) is of the opinion that qualitative research typically studies people or systems by interacting with and observing the participants in their natural environment and focusing on their meaning and interpretation. Qualitative research according to Merriam (2009:12) is a piece of research which is interested in understanding the meaning of what people have constructed. The selection of this design was based on the reasons that Creswell (2007:40) supplied namely, that it

- empowers individuals to share their stories, hear their voices and minimise the power relationships that often exist between a researcher and the participants;
- wants to understand the contexts or settings in which participants in a study address problems or issues;
- assists researchers to differentiate what people say from the context in which they say it, whether this context is their home, family or work;

- helps explain the mechanism or linkages in casual theories or models by providing a general picture of trends, association and relationship.

McMillan and Schumacher (2010: 343) explain that it is important to choose a specific or a combination of data collection strategies within the qualitative design. For this study a case-study approach was selected because it makes provision as Maree (2008:75) said, for a "comprehensive understanding of how participants relate and interact with each other in a specific situation and how they make meaning of a phenomenon". Creswell (2009:13) maintains that case studies are strategies of inquiry in which the researcher explores in-depth a programme, event, activity, process, of one or more individuals. The researcher used a multiple case study research approach for this study because he wished to obtain an in-depth description as well as lived experiences and interpretations on the perceptions of school stakeholders in relation to school financial management. Part of this understanding came from the few documents that were analysed in order to corroborate the evidence from the interviews.

Permission was obtained from the North West University Ethics committee to conduct the research project when the researcher's proposal was presented and accepted at a meeting on the 21/08/14. At another meeting of the same committee on the 17/10/14, the researcher obtained ethical clearance to conduct the empirical project by presenting detail on how he planned to execute this part of the study. Other aspects regarding the ethical process are discussed in paragraph 3.4.

3.2.1. Selection of Site and Participants

A site refers to elements of a population considered for inclusion in any investigation. Maree (2008:78) believes that decisions on site selection are made for the purpose of obtaining the richest possible source of information to answer research questions. For these reasons the researcher focused on two primary schools and one secondary school in each of the three clusters in the Kgetleng Area Office of the Ngaka Modiri-Molema District in the North West Province. The Kgetleng Area Office consists of the following three clusters; Elands, Madikwe and Pella-Silverkraans, which comprise 36 primary schools and 16 secondary schools.

The selection of participants for this study was done in accordance with McMillan and Schumacher (2012:138) who argued that qualitative research is based on non-probability and purposive sampling because it seeks to obtain insights into particular practices that exist within a particular location, context and time. Purposive sampling also implies "that participants are selected because of some defining characteristic that makes them the holders of the data needed for the study" (Maree, 2008:79). Purposive sampling was used for this project because the participants selected either occupy posts of a financial nature or have allocated financial responsibilities at some of the schools. Purposive sampling, in this context, thus means that the participants were selected from the staff members at the relevant sites who dealt with finances, like, principals, SGB chairpersons, fundraising committee members and finance committee members as well as administration assistants who have been tasked to deal with school finances. Ultimately, a total of 18 participants, spread across the 9 sites were chosen for the study. The dates and times of the actual interviews are reflected in table 3.1, which is attached as Addendum D.

3.2.2. Data collection strategies

Data collection involves the different techniques a researcher uses to gather information. According to Creswell (2009:178) data collection steps include, setting the boundaries for the study, collecting information through unstructured and semi-structured observations, interviews, documents and visual materials, as well as establishing the protocol for recording information. In this study qualitative data were attained by means of interviews and documents.

- Interviews

Creswell (2009:221) explains that an interview is a question and answer method of collecting information in a one-on-one situation and an interchange of views between two or more people on a topic of mutual interest. Maree (2007:87) said in this regard that an interview is a two way conversation in which the interviewer asks the participants questions to collect data and to learn about the ideas, beliefs, views, opinions and behaviours of the participants. Maree (2008:87) posits that interviews in qualitative research are categorised into structured, unstructured and semi-structured interviews. Semi-structured interviews were used in this study. Data was collected for this investigation in a face-to-face situation by interacting with selected respondents in their natural settings as supported by McMillan and Schumacher (2010: 315). The researcher used an interview guide that was compiled in line with what McMillan and Schumacher (2010:195) said when they explained the reason for such a tool when collecting data as, "It is the most widely used technique for obtaining information from subjects. It is relatively economical, has the same questions for all subjects and can ensure anonymity. It can use statements or questions, but in all cases the subject is responding to something written for specific purposes". The interview guide that was designed for this study appears as Addendum C. Most of the questions on the interview schedule were open-ended in order to elicit the participants to express their views on the role of the SGB in the school's financial management, clearly.

At the beginning of each interview the researcher asked the participants what motivated them to become SGB members and what their involvement in financial matters was. This gave them an opportunity to relax while at the same time providing valuable information about how they understood the context. Participants were encouraged to express their feelings and their own experiences as well as how they related to one another. Provision was made for them to clarify their recorded answers and raise issues that were related to the questions towards the end of the interviews. The process lasted for about six weeks.

Interviews were recorded and transcribed manually. One transcribed interview is attached as addendum to this dissertation (Addendum E).

- Documents

Documents focus on all types of written communications that may shed light in the phenomenon being investigated. These are documents such as minutes of meetings, official reports, newspapers and private documents. Creswell (2009:18) indicated that in order for the researcher to collect sufficient data he/she must; identify the significant features of particular events; establish a plausible interpretation and explanations of data; test for the credibility and validity of these interpretations and construct an argument based on these interpretations.

In this investigation, the focus was placed on the role of the SGB in the financial management of the school and as a result document analysis of financial records such as receipt books, minutes of SGB meetings and its sub-committees, the School Finance Policy, the school budget, advertisement of fundraising projects, bank statements, counterfoils and returned cheques was conducted. Information was obtained for the past two years since the inception of the SGBs. Through persuasion and negotiation records such as financial statements as well as the bank reconciliation statements were perused and observed.

3.2.3. Data Analysis

According to Maree (2008:99), the idea with the analysis of qualitative data is aimed at understanding how participants make meaning of the phenomenon under investigation. In the process the perceptions, attitudes, understanding, knowledge, values, feelings and experiences of participants were analysed through an inductive process. Apart from making sense of "what is in your data" the researcher also constantly kept the research questions in mind (Maree, 2008:100).

The steps for coding the data were derived from explications by authors such as Maree (2008: 103), Creswell (2009: 185) and McMillan and Schumacher (2010: 370). In selecting steps it was kept in mind that in accordance with McMillan and Schumacher (2010:370), coding begins by identifying small pieces of data that stand alone. These data parts, called segments, divide the dataset. A data segment is text that is comprehensible by itself and contains one episode, or piece of relevant information. The following steps were selected and implemented.

- Choose one transcribed interview.
- Read the transcription and identify units (short segments) with meaning. Underline these important sections but keep research questions in mind.
- Write notes and remarks about the underlined segments in adjacent column.

- After completing the transcript re-read the notes whilst making comments about segments that can be grouped together.
- Attach a list of "combined notes" to the transcript of the first interview.
- Repeat process for each transcript but keep "combined notes" in mind.
- Compare the new list with the first one.
- Make an elementary combination (main list) of the different "combined lists"
- Use main list as categories.

As McMillan and Schumacher (2010:376) explained, categories or themes are entities comprised of grouped codes. A single category gives meaning to codes that are combined. The categories represent major ideas that are used to describe the meaning of similarly coded data. The categories that were selected for this study form part of the table in paragraph 4.3.

The document analysis was done in accordance with McMillan and Schumacher (2012:362) who stated that document analysis is a form of qualitative research that requires the researcher to locate, collect, collate, interpret and analyse empirical data and draw conclusions that describe, interpret or explain what has occurred. The purpose of analysing the financial records was to compile financial information from the documents in order to eventually eliminate research bias and corroborate the observations and responses from the participants with what is in the documents.

3.3. ACTION AND COMPETENCE OF THE RESEARCHER

De Vos *et al* (2006:63) believe strongly that researchers are ethically obliged to ensure that they are competent and adequately skilled to undertake the proposed investigation. The handling of data including the collection and analysis was done in such a way that ethical responsibilities towards parties and people involved were ensured. The researcher made various attempts to ensure the trust and confidence of the participants and reassure them that their anonymity and confidentiality will be guaranteed.

It is further important to indicate that the researcher is familiar with the schools selected for the study, as he is a principal at one of the schools in the Kgetleng Area Office. Consequently, familiarity with the participants and his own experience as a principal in the Area allowed him to establish a relationship of trust. The researcher also recognised the possible influence that he could have on the responses of the participants and took the necessary precautionary measures to exclude his school from the investigation and tried to remain as neutral as possible during the process of the study at the selected sites.

3.4. RESEARCH ETHICS

McMillan and Schumacher (2010:338) refer to ethics as a set of moral principles suggested by an individual or group that offers widely accepted roles and behavioural expectation about the most correct conduct towards experimental subjects and respondents, employers, sponsors, researchers, assistants and students. McMillan and Schumacher (2010:338) continue and said that qualitative researchers have to be sensitive to ethical principles because of the nature of the research topic and specifically on the face-to-face interaction they have with the participants when collecting data.

The following ethical issues, as outlined by De Vos *et al* (2006:57) were adhered to.

3.4.1. Informed Consent

In accordance with McMillan and Schumacher (2010:338), informed consent is the procedure by which participants choose whether or not to participate in the project. De Vos *et al*, (2006:59) posit that information provided to participants should include the topic of the investigation, the research goals and procedures to be followed. In this study, the researcher obtained permission, from the North West Department of Basic Education, through the area manager of the Kgetleng Area Office to conduct the research, as well as from the principals of the affected schools and from the identified participants themselves. (Addendums A and B). The researcher ensured that the participants were given accurate and complete information about these matters.

3.4.2. Deception of Participants

De Vos *et al* (2006:61) refer to deception of subjects/participants as "deliberately misrepresenting facts in order to make another believe what is not true, violating the respect to which every person is entitled". Deception could obviously occur when a researcher intentionally misleads subjects by way of written or verbal instructions about the actions of other people or about certain aspects of the setting, for example, if a researcher promises to use pseudo names, and to the surprise of the participants their real names and sites are revealed in a study or when a study is used for purposes that the participants did not agree to. In this study, the researcher provided the participants with the necessary information about the research to ensure that they were not misled (see Addendum B).

3.5. TRUSTWORTHINESS

McMillan and Schumacher (2010:330) and Creswell (2012:259) believe that in qualitative research, trustworthiness is maintained through validity. McMillan and Schumacher (2010:330) go on to say that validity refers to the degree of congruence between the explanations of phenomena and the realities of the world whilst Creswell (2012:259) explained that "Validating findings means that the researcher determines the accuracy or credibility of the findings through different strategies".

De Vos *et al* (2006:332) also said in this regard that credibility is established when the context, participants and settings are interpreted and presented truthfully. In this study the researcher used three strategies, namely, member checking, triangulation and conformability to enhance the trustworthiness of the research design.

3.5.1. Member Checking

Creswell (2009:18) argues that this strategy should be used to ensure the correctness of information received from the interviews. The transcriptions were made available for scrutiny to the participants. Member checking was further used to ensure that if the researcher had misinterpreted some of the information during the data analysis it could be rectified and the correct version of events be incorporated in the data. Participants were thus given an opportunity to peruse the interpretations of the researcher regarding their responses to the interview questions and were allowed to correct whatever misinterpretations there could have been with the recording or transcription.

3.5.2. Triangulation

De Vos *et al* (2006:361) describe triangulation in qualitative research as the convergence of multiple perspectives that can provide greater confidence so that what is being targeted is being accurately captured. In this investigation, triangulation was achieved by using various procedures of data collection namely, interviews and document analysis. The researcher was thus able to validate and cross-check findings.

3.5.3. Conformability

McMillan and Schumacher (2010:379) believe that conformability has to do with the degree to which a researcher strives to articulate an audit trial in such a way that any independent researcher will be able to follow the same trial and either confirm or dispute the study findings. In this investigation the researcher kept the following records systematically recorded; data on tape, field notes written by the researcher and notes on findings regarding the documents.

3.6. SUMMARY

In this chapter, the research methodology and design were described. The chapter provided discussions on the characteristics of qualitative research. It explained how the interview schedule/guide was compiled, the selection of participants for the investigation, the sample/population size, researcher's role in maintaining confidentiality and anonymity/privacy. The research process used to gather information was also focused on. The data analysis strategies used by the researcher as well as the research ethics were given attention too.

CHAPTER FOUR - ANALYSIS OF DATA AND EMPIRICAL FINDINGS

4.1. INTRODUCTION

In chapter three, the researcher discussed the research design, methodology and the rationale for using the qualitative research method. The selection of the site and participants, data analysis and issues of ethics were also attended to closely.

This chapter provides an analysis of the data obtained from the interviews and the documents. It was the researcher's intention to ensure that the data analysis process produces order, structure and meaning to the wide range of collected data (De Vos, 2006:33). Babbie, Mouton, Foster and Prozesky (2001:101) assert that data collected is interpreted for the purpose of drawing conclusions and inferences that reflect on the interest, ideas and theories that initiated the enquiry, project.

4.2. EMPIRICAL FINDINGS

The empirical research process began with a formal written request to the area manager of the Kgetleng Area Office (Addendum A), from whom permission was sought to conduct an enquiry into "The role of the SGB in the financial management of the school", within his area of jurisdiction. Permission was then sought from the principals of the identified schools and selected participants for the study in those sites (Addendum B & D). Participants were presented with a form consenting, agreeing to their participation and they were also assured of their anonymity and confidentiality regarding the collected data (Addendum B).

Once the dates and times of the interviews were agreed upon with the participants, the researcher ensured that he was on time at the respective sites on the dates as indicated in table 3.1(see Addendum D). Semi-structured interviews with interviewees one-on-one were conducted. The researcher ensured that the process lasted for about 45 minutes as it was agreed especially because it took place after school.

4.3. DATA FROM THE INTERVIEWS

According to McMillan and Schumacher (2010:376), categories or themes are entities comprised of grouped codes. A single category is used to give meaning to codes that are combined.

After the above process, the following categories were identified through data analysis.

- Additional school finances.

- Control over school finances.
- Institutionalisation of the principal's official position.
- Financial management responsibilities.
- Challenges of parental support.

In analysing the findings, the researcher was cognisant of the fact that the interviews were conducted with SGB members only. Although the majority of these interviewees, 12 of them, are obviously parents, they form part of a select group of parents who are well educated and do not find it difficult to express themselves in English. Though these parent members should be in an ideal position to portray the views of all parents, they belong economically to the middle class and do not experience the difficulties, which the majority of parents face on a daily basis. In doing this analysis, the researcher thus kept in mind that the SGB members who have been interviewed do not come from very poor backgrounds.

Table 4.1. CATEGORIES AND SUB-CATEGORIES

CATEGORIES	SUB-CATEGORIES
1. Additional School finances.	Parental support. Donations.
2. Control over school finances.	Integrity of elected SGB members. Efficiency of control documents.
3. Institutionalisation of the principal's official position.	The principal as a representative of the employer. The principal as a representative of the community.
4. Financial management responsibilities.	The role of the provincial government through the Department of Basic Education. The role of the SGB through its executive committee. The role of private entities/sector.
5. Challenges of parental support.	Perceptions on free- schooling. Perceptions on the rurality of communities.

4.3.1. Additional school finances

From the analysis of the findings, it showed that parents in general and specifically those who serve on SGBs have in the last few years come to understand that schools cannot survive without additional funds. Although they feel strongly about government financing education, they realise that free provision at all levels is not any longer a tenable idea. The following two aspects were mentioned by the participants; Parental support and Donations.

- Parental support/contributions

Data from the interviews revealed that in accordance with SASA, parents cannot be compelled to pay school fees, since the schools at which the interviews were conducted are no-fee schools.
The SGB members who participated in the study realise that their schools fall between quintiles 2 and 3, which means that according to government norms and standards of funding, these schools are not supposed to charge compulsory school fees. The participants indicated that the majority of parents in the area are in any case not able to make substantial financial contributions to the school.

On the other hand, it is understood that schools cannot function without parent contributions and that all parents are thus expected to make some financial contribution. One of the participants showed his backing for parental contributions by saying; *I think the strategy we are trying to implement is to ask parents to donate something for the s school. There's a project running currently on paving. Parents have been requested to donate R100, towards the project. Learners have been asked to come to school in their civilian clothes on some Fridays and contribute R1, or R2, Sometime they organise concerts and the money collected is deposited into the account of the school* .His idea was supported by participant H who emphasised that; *yes, we must make fundraising even though it is not a lot of money. The area office advises that we must make fundraising to make money.*
Unfortunately some parents do not contribute towards fundraising activities. Participant I is also of the opinion that; *if it were possible, the school would raise funds and purchase its own car to be used for workshop purposes and other activities.*

In the literature review (paragraph 2.3), it was also stated that the improvement of efficiency, quality and standards is best achieved by relying on governance at micro-level through which relevant and appropriate decisions about resource deployment are located as close to the point of delivery as possible, that is with institutions (Simkins, 1998:64).
Van Wyk (2007:132) was also quoted when she said that the devolution of authority will lead to a healthier and stronger relationship between the principal and the community, whilst Mestry (2006:7), was

quoted as saying that decentralisation allows stakeholders to partake at a level in which they can have direct impact on matters of common concern. Lemmer (2007:218) goes further to state that in South Africa, like in many other countries, the trend in education reform was to give parents, and in some cases community members, an increased role in school governance.

- Donations

It also became clear from the interviews that parents are aware, especially parent-members of the SGB, that SASA dictates that a governing body of a public school must engage in fundraising activities. The participants felt that since education is a societal matter, the broader society should, in one way or another, be involved in the improvement of the quality of education offered by schools. They indicated that since learners are our country's future leaders, they should be provided with the education of a higher standard and that schools through government alone cannot afford to be seen to be at the forefront of this course, whilst other members of the society do not participate. One of the participants showed his support for donations by the broader society by indicating that; *we need to meet with parents. We are a no-fee school. Donations from the mines and other businesses might as well help.* His comments were supported by participant B who emphasised that; *the fundraising we make is used to buy cleaning material for classrooms, offices and toilets.*

In the literature review (paragraph 2.5.3.2), it was stated that a governing body of a public school must take all reasonable measures within its means to supplement the resources supplied by the state in order to improve the quality of education provided by the school to all learners at the school (DoE, 1996a sec:36; RSA, 2001). Mestry and Bisschoff (2011:64) were also quoted when they said: businesses may give money to schools for marketing, exposure, and special events purposes as a way of developing the funds of identified schools. Naidu *et al* (2013:171) went further and said schools may approach companies for sponsorship of a specific school activity that should help benefit the education of the learners by example, establishing a library, sport fields or laboratory.

4.3.2. Control over school finances

The results showed that community members attached to the school in the form of parent-members of the SGB are in one way or another aware that government makes contributions to schools in the form of, amongst others, finances, and such contributions have to be used effectively and efficiently to benefit the learners in various schools. Even though the finances allocated to schools are not sufficient to meet the needs of individual schools, given their different needs, they nevertheless have to be used sparingly and with care according to the budget as directed by the school finance policies of different schools. The following two aspects were mentioned by the participants; integrity of elected SGB members and efficiency of control documents.

- Integrity of elected SGB members

The interviews provided the necessary evidence regarding the caliber and character of the people who have been elected to serve on SGBs. These SGB members are aware that the SGB should always act in the best interest of the school and therefore make decisions that would benefit the school.

As the custodians of the schools they represent, they have to conduct themselves beyond reproach, especially on financial school related matters. Participant K indicated his backing for the integrity of the SGB members by saying: *we are not limited in carrying out our responsibilities, even when schools are closed. We follow the finance policy of the school. The principal tries his best to teach us how to follow the policy. We alternate as members of the finance committee to deposit money into the account of the school.* His idea was backed by participant B who stressed that; *as a member of the SGB I influence some of the decisions made because at the end of the day, I account.* Participant D is also of the opinion that; as *a principal, my major role is to make sure that the school fees, the money we get from the department as resource allocation and donations are properly managed to benefit the learners. In our case, as we follow procedure, we do not have many challenges. By the time when parent-components are elected, because I know that some people get elected because they are after money, I use the SASA to induct and empower them on how the SGB is expected to use school funds.* Participant G went on further to say; *myself as principal; I just give guidance in terms of the use of the finances of the school, the correct interpretation of SASA. I also assist with the authorisation of procurement and payments.*
What are the dos and don'ts of the use of finances? I am accountable for all the monies that come in and out of the school even though I'm not a signatory.

In the literature review (paragraph 2.5.2.2) it was stated that each school must have a finance policy (SFP) developed and adopted by all stakeholders for the effective and efficient management of school finances by the SGB (Mestry,2004:131).The SFP is a document with guidelines on how funds are handled at school. The policy can be seen as a tool, mechanism outlining how funds are to be managed at a specific school. The finance policy must comply with SASA and set direction and give guidance on school financial matters. The finance policy could also eliminate or reduce the mismanagement of school funds (Mestry, 2004:131).

In the literature review (paragraph 2.5.4.3) it was stated that, although the principal is accountable for the accuracy of the financial records, the management of funds is by law the primary function of the SGB, which includes the principal as a member (Hansraj, 2007:02; Naidu *et al*, 2013:158; Nndwamato, 2012:44).

- Efficiency of control documents

The analysis of the interviews showed to the researcher that the members of the SGB are fully aware of some of the necessary control measures that have to be put in place to ensure that the finances of the school are well managed. They are aware that government and other stakeholders, who invest, by way of grants and donations, money into the coffers of schools, expect value for their efforts. In support of efficient control documents in schools, participant B said the following; *my specific role is to see that the money is used according to the budget, the school plan and I sign cheques and make sure that the money that is being used has been authorised by me and the principal.*
On a quarterly basis I check return cheques for correct usage. Since we are a no-fee school, section 21 comes very late and some areas are left behind because of no money. What we take on credit becomes too much, and we have to pay for a lot of services within a short period of time as soon as the money becomes available. His idea was supported by participant I, who said; *service providers should also learn to produce receipts or invoices for the services rendered. There should also be an understanding between the finance officers and the principals over the use of the finances of schools.* Participant A is also of the opinion that; *monitoring is also key for improvement. Nobody comes to check on our use of finances. The department only relies on the information from the auditors. The department must support schools through training and check whether we apply the advice given by EMGD officials.*

In the literature review(paragraph 2.5.4), it was indicated that it is imperative for parents serving in the SGB to have an understanding of the following skills, drawing up of financial statements, preparing a budget, reconciling record books and making good return investments (Anderson & Lumby, 2005:173; DoE, 1996a sec: 16). Griesel (2011:26) was also quoted when she said, since schools are expected by the Department of Basic Education (DoBE) to function like business enterprises, the purpose of financial analysis and interpretation of their financial statements is to inform and support decisions that are made in connection with schools. Paragraph 2.5.4.2 of the literature review stated that financial planning may be equated to the budgeting process. A budget is being defined as:

- An expression of the school's mission statement in monetary terms or as,
- A plan for the allocation and expenditure of resources to achieve the objectives of a school (Van Rooyen, 2013:41). It is further stated that the SGB should approach the budget as a planning instrument and a decision-making model to assist with the management of the school the next financial period and beyond (Naidu *et al*, 2013:174; Matamela, 1998:31; Thenga, 2012:16; Makhubela, 2005:15).

4.3.3. Institutionalisation of the principal's official position

Members of the SGB understand the fact that the principal is a member of the SGB by virtue of his official position, unlike that of the elected and co-opted members. The participants displayed an understanding for the two-fold role that the principal plays.
The following two aspects can be highlighted in this regard; the principal as a representative of the employer and the principal as a representative of the community.

- The principal as a representative of the employer

Parent-members of the SGB indicated that they realise that the principal is a member of the SGB by virtue of the position he occupies in the school and thus represents the Head of Department (HOD) or Superintendent General (SG), depending on the province, in his official capacity. Participant A indicated his understanding of the official capacity of the principal in the SGB by saying; *It wasn't by choice, as a principal you become a member of the SGB as an ex-officio. You become a member by design. With us, at the time when I became a principal in 2003, we were never orientated, or anything.* His idea was backed by participant F who responded as follows; *it was not by choice. It is by virtue of the position I occupy as a principal.*

Participant B added his sentiments by saying the following; *I represent both the community and the department. I cannot stand for elections to be part of the SGB. By the mere fact that I'm the principal, I represent the department on the ground. Automatically I become a member. I cannot be voted into the structure.*

The above responses are in line with what is captured in paragraph 2.5.1, that a principal plays a dual role. His/her responsibility for the professional management of a school as well as being an ex-officio member of the SGB are emphasised in different contexts (Pelser & Van Wyk, 2015:3). Paragraph 2.5.2.1 further elucidates the membership of SGBs as follows; elected members, the principal and co-opted members (Lekalakala, 2006:8; Nong, 2007:18; Van Wyk, 2004:49; Mncube, 2009:83; Beckmann & Prinsloo, 2009:174; Nndwamato, 2012:31;Mokoena, 2012:43; Mbokodi *et al*, 2004:301).

It was said before (paragraph 2.2) that although governments may alter governance arrangements, they usually choose to remain significant players in shaping policy and influencing society, thus the position of the principal in the SGB as the representative of the employer to ensure that the SGB complies with the rules and regulations with regard to the application and implementation of policy.

Governments may thus for example, reshape governance structures, but their intentions are usually to remain to be the main role players in policy-formulation, in this instance, through the inclusion of the principal as a representative of the employer with the position of the Head of Department (HOD) in the SGB, since he/she may be compelled, in some instances, to make unpopular decisions in compliance with the employer and against the interests of other SGB members (Wolhuter, Lemmer & De Wet, 2007:35).

- The principal as a representative of the community

The participants said that as much as the principal is a representative of the employer, he/she is also duty-bound to represent the wishes and interests of the community he/she serves. Parent-members of the SGB are somehow aware that according to SASA, the school fund is to be used at the discretion of the SGB. In this regard the principal has to act in the interest of the school and the community, to offer much needed guidance, support, and mentor and advise the SGBs in the appropriate use of finances and further guard against any form of misappropriation of funds as indicated in the Act.

The interviews showed that principals are aware of the allegiance they owe to the communities they serve through ensuring that the funds of the school are well taken care of to benefit the learners. Participant B indicated his comprehension of principals as representatives of the communities they serve, when he said; *as a member of the SGB I influence some of the decisions made, because at the end of the day, I account. The SGB cannot authorise without my input.* His idea, in terms of serving the community, was backed by participant C, who said; *we need to meet with parents. We are a no-fee school. Parents should be persuaded to contribute R100 towards the school.* Participant B is again of the opinion that; *things change with time. SGBs should be taken on board in as far as workshops are concerned. The department should organise some training for SGBs.*

Participant G went on to say; *You know, if the department can allow us to invest, because a certain amount of money may yield extras for the school on a monthly basis.*, whilst participant A said; *Maybe, Because we are a no-fee school, it is a disadvantage that most of our workshops are held far from where we are situated. Workshops should be decentralised to clusters.*

The above comments by participants are in line with what is captured in paragraph 2.5.2.1, where it is stated that the principal serves as the academic leader of the school and acts as a professional adviser to the SGB. The principal is also expected to effectively implement all policies of the SGB (DoE, 1996a sec:23, 5-6; Thenga, 2012:30).

4.3.4. Financial management responsibilities

From the analysis of the findings, it became clear that parents in general and specifically those attached to the SGBs, are aware that schools need funding for them to successfully cater for the needs of the children at their respective schools. It is also clear that they are aware that this funding may come from various sources. The school is seen as part of a network connection, interaction that should lead to the improvement of the quality of education.
The following three specific aspects were mentioned by the participants; the role of the provincial government through the Department of Basic Education, the role of the SGB through its executive committee and the role of private entities/sector.

- The role of the provincial government through the Department of Basic Education

From the interviews, it is explicit that parents know that according to SASA, all public schools are entitled to some form of state funding. One of the participants showed his knowledge of this entitlement by public schools when he said; *from the allocation given to schools, there is a certain portion, 10%, for minor repairs and renovations, fixing leaking taps, broken windows and doors. They cannot construct major buildings out of it. The other part is for LTSM. The department does not allow overspending.* His comments were supported by participant D, who said the following; *as a principal, my major role is to make sure that the money we get from the department as resource allocation is properly managed to benefit learners.* Participant I was of the opinion that; *since we are a no-fee school, section 21 comes very late and some areas are left behind because of no money.* His remarks were backed by participant F, who said; *we don't have a big number of kids and section 21 is very little.*

In the literature review (paragraph 2.2), it was mentioned that discussions on the nature and essence of governance are largely focused on the role of the state in ensuring the effective and efficient provision of services (Laergrad & Verhoest, 2010; Mayntz, 2003).
In the same paragraph, Bell and Hindmoor(2009:455) were quoted when they said that, education systems have globally been seen as state-centric structures. Wolhuter, Lemmer and De Wet (2007:35) were also quoted when they said that according to this kind of perspective, hierarchies persist as a central feature of governance. Governments purposively choose to engage with a range of actors in ways that enhance the capabilities of government and state agencies.

The comments and sentiments of the participants also resonate well with what is captured in paragraph 2.5.3.1, where it is said that, the state funds public schools from public revenue. Funds are made available to public schools from allocations that are provided to provincial legislature (DoE, 1996a sec: 35; Naidu *et al*, 2013:167). There are three important dimensions of this responsibility to fund a public school, namely, that this obligation is of such a nature that it must enable learners to exercise their individual rights to education, that it must enable the education system to ensure that the redress of past inequalities is catered for and that the state must provide management information that will enable SGBs to budget for the consecutive financial year (Van Rooyen, 2013:35; DoE, 1996a sec: 29:1).

These comments are in line with what is captured in paragraph 2.5.3.1, where it is indicated that school funding or so-called allocated resources are money that schools receive directly from provincial education departments. It is the duty of the member of the executive council (MEC) to determine procedures and apply the criteria contemplated in section 35 of SASA (DoE, 1996a) as replaced by Act 24 of 2005 (DoE, 2005 sec: 3) and establish national norms and standards for school funding after consultation with the council of education ministers and the minister of finance.

- The role of the SGB through its executive committee

Interviewees showed their understanding of the fact that SGBs know that according to SASA, SGBs have to establish committees, which must include the executive committee, and that the key members of the executive committee are the chairperson, the treasurer and the principal. Parent-members of the SGB are also aware of the development and adoption of the Finance policy and the establishment of the finance committee that is made up of the executive committee of the SGB. They appreciate the fact that the role and responsibility of the finance committee is to manage the finances of the school on behalf of the SGB.

Participant B said the following in relation to his role and responsibility as a member of the executive committee of the SGB; *my specific role is to see that the money is used according to the budget, the school plan and I sign the cheques and make sure that the money that is being used has been authorised by me and the principal. On a quarterly basis I check return cheques for correct usage.*

His comments were supported by participant F who emphasised that; *my role is to see that the money is used properly according to the budget as reflected in the financial school plan.* Participant K was of the opinion that; *I must say to you that monies should be properly used. After the educators have collected the money and given it to the finance officer, the finance committee members alternate in taking it to the bank. I also sign cheques and make sure that the claim forms are also signed.*

His comments were backed by participant L who gave his views as follows; *I have to sign cheques and have the knowledge of the money that comes in and out of the account of the school. I have to account for the finances to the parents of the learners.*

The above comments by the participants are in resonance with what is captured in paragraph 2.5.4 of the literature review, where it is stated that it is imperative for parents serving in the SGB to have an understanding of the following skills; basic accounting principles, drawing up of financial statements, preparing a budget, reconciling record books and making good return investments (Anderson & Lumby, 2005:173; Griesel, 2011:26).

The above comments are further in line with what is captured in paragraph (2.5.4.1), where it is stated that each school must have a finance policy developed and adopted by all stakeholders for the effective and efficient management of school finances. Part of the drafting of the SFP must be in the form of guidelines to managers and governing body members on how to control and regulate the funds regarding receipting, withdrawing and expending (Naidu *et al*, 2013:153; Mestry & Bisschoff, 2009:39).

- The role of private entities/sector

The analysis of the interviews further showed that parents in general and specifically those who serve in the SGBs have the necessary knowledge with regard to the importance of obtaining funds from the private sector to assist with the provision of quality education to learners. The SGBs realise the importance of augmenting the resources provided by the state to help with the education of learners at various schools.

One of the participants indicated his support for private funding by saying the following; *we are having donations like from the Lotto. Lotto donated R100000. So they gave us directive that with that R100000 we must buy sports equipment for learners and after that we compiled a report and sent it back to the Lottery.* His comments were backed by participant C, who said; *we need to meet with the parents. We are a no-fee school. Parents must be persuaded to contribute R100 towards the school. Donations from the mines and other businesses might as well help.* Participant K was of the opinion that; *if it were possible, the school would raise funds and purchase its own car to be used for workshop purposes and other activities.* Participant J added by saying; *I think the strategy we are trying to implement is to ask parents to donate something for the school.*

In the literature review in paragraph 2.5.3.2, it was stated that non-state funds consist of school fees paid by the parents and any other contributions and sponsorships. In essence, these funds reflect the individual learner's right to basic education as stated in the constitution (RSA, 1996b subsection: 29:1). A governing body of a public school must take all reasonable measures within its means to supplement resources supplied by the state in order to improve the quality of education provided by the school to all learners at the school (DoE, 1996a sec: 36; DoE, 2001).

4.3.5. Challenges of parental support

The analysis of the findings showed that parents who serve in the SGBs sometimes experience difficulties when it comes to the undivided support that parents of children attached to schools should offer to their individual schools of choice. It became apparent that some parents strongly believe that government should provide free education to all learners throughout the entire schooling system, whilst this governmental responsibility is by law, at the moment, confined to Grade R up to Grade 09. In this regard, the following two specific aspects can be highlighted from participants' responses: perceptions on free-schooling and perceptions on the rurality of communities.

- Perceptions on free-schooling

From the interviews, it became clear that with the advent of democracy, many parents had very high expectations in relation to the capabilities of the new government to deliver on its promises. With the new dispensation, many parents, including those who serve in the SGB, thought that most of the commodities, necessities including education, would be free. Participant K said the following; *they do not pay because of the free education. We give reports about how much we collected or made during fundraising events at assembly and during parents' meetings, but still some do not want to contribute.* His comments were supported by participant H who said; *the area office advises that we must make fundraising to make money. Unfortunately some parents do not contribute towards fundraising activities.*

The above comments by the participants resonate well with what is captured in paragraph 2.3, where Mestry (2006:07) was quoted when he said that although decentralisation allows stakeholders to partake at a level in which they have direct impact on matters of common concern, it also allows different capacities and inequalities of power and influence at that level to be expressed more strongly. This remark is further in line with the same paragraph where Conolly and James (2013:506) were quoted when they said that an issue that seems to influence the participation of parents as committee members on a worldwide basis is class and social standing. In South Africa in particular, parents from schools in areas with low socio-economic status are hesitant to participate in any school activities, including governance.

- Perceptions on the rurality of communities

From the interviews undertaken with the participants, it became very apparent that parents in general tend to consider social status within a particular community, as either a deterrent, in that it stigmatises the have-nots, poverty-stricken by making other members of the community to despise, look down on them, hence the development of a low self-esteem in some of them, which leads to them not believing in themselves, or a morale booster, in that other community members may tend to believe in them based on their earthly possessions, wealth.

Parents in rural communities tend to believe that schools on their own, educators and the principal should take it upon themselves to bring about change in the lives of the learners they are exposed to, without parents playing any prominent, significant role. They consider their supposedly low level of education as a stumbling block, disturbance towards whatever positive contributions they may make in the education of their children.

It also became clear to the parents serving in the SGBs that the rurality and underdevelopment of communities tend to impact negatively on the participation levels of such community members in the activities of the school. Participant K said the following; *many members of our community are unemployed, but we do not ask for too much, either one rand or two rand.* His comments were supported by participant J, who said; *exactly. As our school is in a rural place, we don't have sufficient funds for that.*

The above comments by the participants are in line with what is captured in paragraph 2.3, where Conolly and James (2013:506), were quoted when they said that in South Africa in particular, parents from schools in areas with low socio-economic status are hesitant to partake in any school activities, including governance.

4.4. DATA OBTAINED THROUGH DOCUMENTS ANALYSIS

Through discussions and/or debate, two out of nine selected schools agreed to allow the researcher to peruse their financial records. The following documents were presented to the researcher for analysis:

- Bank statements (General Account),
- Bank reconciliation reports,
- Audited financial statements,
- Minutes of SGB and finance committee meetings,

- Returned cheques and counterfoils,
- Receipt books,
- School finance policy document (SFP),
- School budget,
- Adverts on fundraising projects,

The following findings were made.

4.4.1. Bank statements (General Account).

Not all bank statements were sent on time through the post to schools, and as a result, the schools had to frequent the bank regularly to request outstanding statements, especially when the financial records were to be sent for auditing.

4.4.2. Bank reconciliation reports

The bank reconciliation reports as presented for analysis were prepared on a monthly basis by the finance officer, administration assistant and were found to be in agreement with the budget of the school, regarding the purchases made for specific months.

4.4.3. Audited financial statements

The audited financial statements of 2013 and 2014 as presented for analysis showed that the schools were given unqualified reports by their registered auditors for two years in succession.

4.4.4. Minutes of SGB and finance committee meetings

It was clear that most of the meetings of the SGB and its finance committee were successfully held on the dates as reflected on the year plan of the schools. These dates were presented to the committee members during their first meetings of the year. Although not all members of the SGB attended some of the meetings as captured in the roll call, the meetings formed a quorum and those present could focus on the agenda for a specific day.

Finance committee meetings, made up of the chairperson, treasurer, principal, administration assistant and secretary, and were held in some schools on a specific day either weekly or fortnightly. These meetings were focused on managing the finances of the school on behalf of the SGB and reported their progress and/ or resolutions to the entire SGB structure for ratification.

The minutes of the finance committee of the SGB showed a recorded concern the committee had with regard to their inability to execute the following functions even though they were empowered to do so; adjudicate over and approve the transport claims of the Kgetleng Area Office principals, deciding on transport tariffs of individual schools on behalf of the SGB and adjudicating over and approving quotations of R5000 and above.

These functions, the minutes showed, had illegally been taken over by the area office management and given to circuit managers, whilst circuit managers are not members of SGBs. The minutes indicated that these schools had budgets, SFPs and finance committees. The minutes further showed that SGBs and their sub-committees focused on discussions around, minor repairs like fixing broken chairs, windows and doors as well as leaking taps amongst others.

The SGBs also addressed issues of under spending and over spending by directing the finance officers to give regular monthly reports. Sub-committees of SGBs indicated in their minutes how they addressed their fundraising activities, depending on individual schools. Their activities around how they were to support the principal, educators and learners, around curricular issues, were also discussed during meetings. Though SASA prescribes four SGB meetings annually, it was clear that schools hold their meetings monthly, with the finance committees meeting weekly or fortnightly, depending on individual schools.

4.4.5. Returned cheques and counterfoils

The available returned cheques as presented to the researcher for analysis were in agreement with the information on the cheque counterfoils, in terms of the date of the purchase, the bearer, company or event the cheque was issued or paid for as well as with the information as reflected on the requisition and voucher forms.

4.4.6. Receipt books

It was explicit to the researcher, through the analysis of the receipt books, that money received by the school through the administration assistant as the finance officer of the school, after being receipted, was recorded in the deposit book on the day the deposit was to be made at the bank. Banking could not happen daily since some schools were located very far from the banking institutions.

4.4.7. School finance policy (SFP)

The schools had SFPs that were approved by school community members.

4.4.8. School budget

A copy of the budget presented to the researcher for analysis, was approved by the majority of the parents at an annual general meeting and subsequently sent to the department, through the area office.

4.4.9. Adverts on fundraising projects

Copies of adverts on fundraising projects were presented to the researcher for analysis to validate efforts made by schools to make extra income. Information on raising funds for the schools was, on many occasions disseminated through learners, fundraising committee members and the teachers.

In one of the schools, the SGB made a decision during April/May 2014 to purchase three laptops for the three departments. As soon as the quotations were obtained, the finance committee met on the 15/03/15 to debate which quotation of the three laptops, would best suit the school. A decision was made that a wholesaler would be the supplier of the products.

The necessary procurement, requisition forms were then filled in. The purchase was made and the goods delivered to the school. The researcher was shown the record of the payment which was kept in the Finance File with other purchases of 2015. The requisition form and voucher were correctly filled in, with the returned cheque and invoice attached thereto already.

The Finance File had an index showing where all the necessary documents were kept for the purchases already made, at the time the document analysis was carried out. Procurement, requisition and voucher forms were filed according to the month of procurement. The file included the budget, as approved by parents, during the third quarter of 2014, as informed by the draft resource allocation for the 2015/2016 financial year. There was also a review of the budget after the snap survey was submitted to the department around late January 2015.

For every month, since the beginning of 2015, the SGBs of the two schools had in the Finance Files bank statements, returned cheques, and the bank reconciliation report, which is the responsibility of the

Administration Assistant on a monthly basis to keep track of the income and expenditure and ensure that all purchases are within the approved budget.

The budget for 2015/2016, the school improvement plans (SIPs) and SFPs were also neatly included in the files in their file pockets. The quarterly financial reports as given to the SGBs for the first three months of the year were also included. The researcher was impressed after going through the finance records as there was enough paper trail and/or proper record keeping for the purchases made and the minutes of both the SGBs and the Finance Committees supported all the transactions.

By analysing the selected documents, the researcher was able to obtain an internal perspective of the school as an organisation or part of a network. These documents showed the official chain of command and provided clues about the values of the school.

The researcher evaluated the authenticity, originality of some documents by comparing them to other documents, or by verifying the data in some documents by comparing it to the data collected from the interviews with the participants. The reason for this was because there is often a considerable time lag between the occurrence of the event and the writing of the document, the delay thus leading to lapses of memory and inaccuracies.

4.5. SUMMARY

This chapter dealt with the data analysis process and the interpretation of the interviews undertaken with members of the SGB. The aim was to investigate the role of the SGB in the financial management of schools. The following themes extracted from the research were discussed: additional school finances, control over school finances, institutionalisation of the principal's official position, financial management responsibilities as well as challenges of parental support. Since only two of the nine schools presented their documents for perusal and analysis, it might infer that some schools do not have the relevant and appropriate documents for proper school financial management, which means that a lot has to be done (in the form of capacity building through EMGD officials) by SGBs of those schools to correct the situation.

CHAPTER FIVE - CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

5.1. INTRODUCTION

The conceptual framework of the study was based on centralised and decentralised governance in education, with specific reference to the role of the SGB in the financial management of the school. In chapter four, the researcher undertook a data analysis and interpreted the research results. A literature control was also undertaken.

This chapter will focus on the summary, conclusions and findings of the study. Guidelines to assist SGBs to effectively and efficiently manage their finances at school will also be presented. Recommendations for further research will also be made.

5.2. CONCLUSIONS

In paragraph 1.1, the role of the SGB in the financial management of the school in the Kgetleng Area Office was explained. This central idea of the study was unpacked by focusing on the managing of school finances within the context of school governance. This included a brief review of the historical development of school governance in South Africa that led to the promulgation of the South African Schools Act 84 of 1996 (SASA) in 1996 (DoE, 1996a). This act was ushered in by the South African Constitution (RSA,1996) as part of a new educational dispensation, which included a new system of education governance for public schools in particular (Beckmann & Visser, 1999:152).

A partnership between the state and local communities is encouraged by the Act as a strategy to decentralise financial and governance functions to school-based structures to improve and encourage self-managing schools. Paragraph 1.2, focused on the motivation and background to the study, wherein school autonomy and reform as a worldwide movement initiated during the last 30 to 40 years was elucidated (Van Rooyen, 2012:187). This movement led to the introduction of SGBs (Crawford, 2012:611). The problem statement and research questions were addressed in paragraph 1.3, whilst the research aims and objectives as well as the research design and methodology were addressed in paragraphs 1.4 and 1.5 respectively. Paragraphs 1.5.1 and 1.5.2 focused briefly on the literature study and empirical investigation. These were followed by demarcation in paragraph 1.6, definition of concepts in paragraph 1.7, as well as chapter division in paragraph 1.8.
In chapter two, paragraph 2.1, a brief review of literature related to the research topic was portrayed (McMillan & Schumacher, 2010:81). The literature review linked up with the problem statement and

showed a close connection with the research questions. The first two questions in particular were addressed by the literature investigation.
These were, what is the importance, essence of governance in schools and how are finances currently managed? Paragraph 2.2 focused on aspects of centralised financial management in schools, whilst decentralisation of financial management in schools, networking in education governance as an aspect of financial school management and the functioning of school governing bodies with regard to school financial management were given attention in paragraphs 2.3, 2.4 and 2.5 respectively.

In paragraph 2.5, the functioning of school governing bodies with regard to school financial management was addressed with the focus on the background and the legal framework for school finances in paragraphs 2.5.1 and 2.5.2 respectively. A brief reference of the South African Schools Act, No. 84 of 1996 (SASA) and the school finance policy (SFP) were made in paragraphs 2.5.2.1 and 2.5.2.2. These were succeeded by the funding of public education in paragraph 2.5.3 under state funds and private funds in paragraphs 2.5.3.1 and 2.5.3.2. The role of school governing bodies in the financial management of schools was addressed in paragraph 2.5.4 with the focus on policy-making, budgeting and the day-to-day financial management in paragraphs 2.5.4.1, 2.5.4.2 and 2.5.4.3.

Following the literature review, chapter three, paragraph 3.1 dealt with the introduction to the research design and methodology. Paragraph 3.2 addressed the research design, whilst the selection of site and participants as well as the data collection strategies, made up of interviews and documents analysis, were focused on in paragraphs 3.2.1 and 3.2.2 respectively. Data analysis, action and competence of the researcher and research ethics were addressed in paragraphs 3.2.3, 3.3 and 3.4. Paragraphs 3.4.1, 3.4.2, 3.5, 3.5.1, 3.5.2 and 3.5.3 gave attention to informed consent, deception of participants, trustworthiness, member checking, triangulation as well as conformability.

Chapter four, paragraph 4.1 explored the analysis and interpretation of the data obtained from interviews undertaken with members of the SGB. In paragraph 4.2, a brief explanation of the researcher' empirical findings was given. Paragraph 4.3 focused on the data from the interviews identified through data analysis and they were the following; Additional school finances, Control over school finances, Institutionalisation of the principal's official position, financial management responsibilities and challenges of parental support. In paragraph 4.4 the data obtained through documents analysis was given attention.

The findings and the interpretation of the data collected from literature review, interviews and documents analysis were outlined and summarised in chapter five. The interpretations were done in accordance with the aims of the research study, stated in chapter one.

The subsequent section presents the findings according to the stated aims of the study in order to indicate how each of the investigation was achieved. Paragraph 5.2 focused on the conclusions of the study whilst paragraph 5.3 addressed the findings of the research. The recommendations and limitations of the study were given attention in paragraphs 5.4 and 5.5 respectively.

5.3. FINDINGS.

In this section, the study's major findings are furnished. The discussions are drawn from the literature review, documents analysis and data interpretation. The discussions follow the main themes that emerged from the research questions, coding and the reduction of data through the qualitative research paradigm. The findings indicate whether the aim and objectives of the study have been realised. The findings are discussed in accordance with the research objectives in the rest of this section.

The objectives of the study are:

- To determine the essence of governance in schools in the Kgetleng Area Office.
- To determine the nature of financial school management in the Kgetleng Area Office.
- To establish which challenges SGB members in the Kgetleng Area Office face with regard to the successful execution of their roles in financial management.
- To explore which strategies to be employed to empower SGBs with regard to their financial management responsibilities.

5.3.1. Findings on the essence of governance in schools

From the literature it was established that the idea of school governance in South African schools can be equated to the institutional structure entrusted with the responsibility or authority to formulate and adopt school policy on a range of issues which includes school uniform; school budgets; broad goals on the educational quality that the school should strive to achieve; school community relations, and curriculum programme development. The verbs *governance or governing* can closely be linked to concepts such as *democratisation* and *decentralisation*. It involves a range of bodies including non-state actors who are working in combination. *Governance* can be conceptualised as a network, which is the set of formal and informal constitutional linkages between governmental and other actors that are structured around shared interests in policy-making and implementation in education.

A decentralised co-operative approach to school governance has been introduced as part of the education reform process in South Africa after 1994. Decentralised governance rests on the principle of shared decision-making, which presupposes open communication, consultation and a willingness to negotiate.

The fundamental reasons for the creation of a system of decentralised governance are the desire to make schools more effective and efficient, to improve the quality of education and to raise the levels of learner performance.

The principle underpinning the trend of self-governing is based on the fact that because the principal, the SGB and the school management team (SMT) are operating daily within the school, they are most likely to make the right governance decisions regarding spending and/or usage of finances. The improvement of efficiency, quality and standard is best achieved by relying on governance at micro-level through which relevant and appropriate decisions about resource deployment are located as close to the point of delivery as possible, that is within institutions.

From the interviews, it was also established that the principle of democratic governance should increasingly be reflected in every level of the system, by the involvement and consultation with appropriate individuals in the form of principals, educators, parent-members of the SGB and other relevant members of the community.

The majority of parent-members of SGBs has only, for example, recently started to play an effective role in the execution of their responsibilities in SGBs by being part of the finance committee, ensuring that the SFP is developed and adopted, raising funds for the schools they are attached to and manage and control the finances of the school as the South African Schools Act prescribes. In the past, before the promulgation and implementation of the South African Schools Act, principals used to take sole responsibility in the management of the finances of schools. Currently participants feel that SGBs are very important since the entire school community is involved together with the State and Provincial departments.

The dual role of the principal as both a governor on the one side together with his/her role as the professional and academic leader in the school sometimes makes it difficult for him to execute the two responsibilities without creating a conflict. He/she has to ensure that the community in which his school is situated is served by playing a leadership role in the SGB, and by continuing to serve the employer through implementing departmental policies consistently. Decentralised governance as exhibited in the literature seems to be the best way of governing public schools since everyone, parents, educators, learners, the state and the broader community is involved in decision-making processes.

5.3.2. Findings on the nature of financial management in schools

The second finding has to do with the aim whereby is intended to establish the nature of financial management in schools. Financial school management post 1994 is based on the conception and ultimate implementation and application of the South African Schools Act in public schools. The Act supports the model whereby local communities are involved in school governance, which is referred to as school based management, where decisions affecting the school like the budget or school uniform, amongst many others, are made together by the principal, educators, learners, parents and other relevant members of the community, people very closely attached to the school.

There is also a clear understanding amongst participants that a crucial aspect of SASA in so far as financial matters are concerned is that a school finance policy must be formulated and adopted by the SGB of every public school.

Research findings however indicated that although 2 out of 9 schools have SFPs in place, minutes of SGB meetings and sub- committees meetings seem to suggest that some departmental officials like circuit managers continue to encroach on the autonomy of SGBs by making decisions that are, by law, the responsibility of the SGB, for instance, deciding on the transport tariffs of school community members and by expecting SGBs to decide on submissions of possible service providers' quotations, instead of allowing the finance committee of the SGB to make such decisions.

It was found in this connection that circuit managers need to trust SGBs and allow them to execute their roles and responsibilities by empowering the finance committees of schools to manage the schools' finances on their behalf. This is very necessary in schools in the Kgetleng Area Office since they have all obtained section 21 status and are linked to quintiles, which seem to put them in a situation that affects their resource allocation negatively. The quintiles of schools and the section 21 status proved to be disadvantageous since some schools were placed within the wrong quintile, irrespective of the poverty level of the community in which the schools were situated, which negatively affected their resource allocation. There are obviously delays by the provincial department in the North West Province in making resource allocation transfers into accounts of schools, which resulted in SGBs failing to pay service providers on time.

5.3.3. Findings on the challenges that SGB members in the Kgetleng Area Office face with regard to the successful execution of their roles in financial management.

The first challenge that participants experienced with regard to the execution of their roles in financial school management has to do with the fact that the state is officially recognised as the provider of funding to schools through provincial governments. This funding by the state is meant to enable learners to exercise their individual rights to education, enable the education system to ensure that the redress of past inequalities is catered for and to provide management information that will enable SGBs to budget for the consecutive financial year.

This is a challenge in the sense that the criteria used to determine the poverty level of communities does not take into consideration the poverty levels, through monthly income of individual households of learners attached to schools.
If that were the case, relevant and appropriate per learner resource allocation would result in SGBs being able to cater for most of the educational needs of individual learners. It is again viewed as a challenge because at the moment SGBs in previously disadvantaged schools find it difficult to successfully redress the inequalities of the past since their shoe-string budgets are only meant to cater for minor renovations. Another challenge is that financial management information in relation to individual school budgets for the consecutive year is based on learner enrolment of the current year and reaches institutions very late for proper budgeting processes to take place.

Interviews also showed the appreciation of the SGBs regarding the finance committees' role of managing the finances of the school on their behalf. These committees are made up of the chairpersons, the principals and the treasurers as key members. Interviewees proved to have knowledge regarding the importance of obtaining funds from the private sector to fund schools to augment the funds received from the Department of Basic Education. This has also proved to be a challenge since some of the parents of the learners attached to schools do not want to make any financial contributions, either in the form of voluntary schools fees or donations, on the basis that the state must provide the necessary funding.

Across the nine schools studied, views on the role of the SGB in the financial management of the school revealed that the participation of parent-members of the SGB on financial matters was limited to certain issues, like organising fundraising activities and signing cheques as determined by the principal. Very few parents in the SGB fully understand their role as accounting officers and managers of school finances, and thus rely on the guidance, support and advice of the principals on what they need to do.

Parent-members of the SGB, interviews showed, were frustrated by the failure of some parents to contribute to the fundraising activities that various schools organised to augment the state' resource allocation. This as a challenge makes it difficult for SGBs to fully address the educational needs of different learners. Another challenge that SGB members experience is that the current resource allocations do not cater for all the needs of schools, for example, during 2015 schools in the North West Province in quintiles 1-3 were allocated R1116 per learner, irrespective of the poverty level of the communities in which the schools and the learners are situated. SGBs could not, as a result, provide all the necessary resources out of the available school funds to benefit the education of learners.
There also seem to be reluctance by school principals to share their responsibility of financial management with parent-members of the SGB, since they feel that the majority of them lack the necessary financial management skills.

This perception leads to conflicts over the control and management of the schools' finances. Documents analysis proved that schools submitted their finance records to registered auditors on an annual basis, give finance reports to parents yearly, tried their best to follow the budgets as approved by the majority of parents at the annual general meeting (AGM) and reconciled their finance records on a monthly basis.

5.3.4. Findings on the strategies to be employed to empower SGBs with regard to their financial management responsibilities.

The intention with the fourth aim was to establish strategies to be used to capacitate SGBs regarding their financial management responsibilities. Interviews revealed the lack of support from parents attached to some of the schools during fundraising activities. Regardless of the reports SGBs provided to parents during parents' meetings about the funds raised and the contributions the parents have to make, parents' participation in these activities continued to be minimal. Most parents are convinced that the state must provide all the necessary funding to schools, and that they do not have a major responsibility in this regard.

The call from parents for free education throughout the entire schooling system seems to be growing louder and louder on a yearly basis, thus making the financial management responsibilities of SGBs difficult. Parent-members of the SGB have to be trained on negotiation and persuasion skills since they are the ones responsible to convince and persuade community members on whatever contributions they have to make towards the schools. The training should be school-based since the schools are the ones to benefit from the exercise.

Empowerment on finance skills like budgeting, interpretation and reporting, procurement, reconciling and balancing of finance records must be properly arranged by schools before officials arrive for the workshops. The Department must issue certificates of attendance and the training received at these sessions could be given to those who attended to recognise and acknowledge their commitment towards improving their financial management skills.

5.4. RECOMMENDATIONS

The main purpose of this research study was to investigate the role of the SGB in the financial management of schools. The findings of this study have allowed the researcher to propose the following recommendations on the effective and efficient financial management role by SGBs.

5.4.1. Recommendation on the development and training of individual SGB members

Parent-members of the SGB in the form of the chairperson, treasurer and secretaries must be trained and empowered on their roles and responsibilities as prescribed by SASA.

Though the law does not coerce SGB members to attend workshops and training sessions on their role in the body, principals must persuade them to attend so that they can be well equipped in executing their financial management responsibilities, since theirs are significant and/or prominent.
These sessions need to be planned and managed by the Department of Basic Education (DoBE) at times and venues convenient for the parent-members of the body, considering that, though reimbursed for travel costs and catering depending on SFPs of individual schools, they are not paid for being members of the SGB.

Chairpersons must be trained on procedures of meetings, financial management skills like, budgeting and procurement, amongst others. The treasurers must undergo training on the interpretation and reporting of finance records and statements as well as the reconciling and balancing of such records. Secretaries must be empowered on how to take minutes of meetings. These workshops should be ongoing but at very appropriate times to those involved. The principals must begin with the empowerment program as soon as the executive assumes office, with officials from the Department of Education building capacity on an ongoing basis as well.

5.4.2. Recommendations on financial school governance

The collection of funds in the form of donations, funds from business enterprises and school fees have to be recorded by the finance officer on the day the payments are made and receipts issued. The banking of such funds needs to be made into the account of the school on a daily basis, where possible, or as soon as it is possible to avoid misappropriation and mismanagement of funds.
The application of the school fees exemption policy must be explained to parents every year and those who qualify for total, partial or conditional exemption of the payment of school fees as agreed by the majority of the parents at an annual general meeting (AGM), must be advised to apply and stick to the conditions of the application. The provision of departmental policies on issues of finance must be discussed honestly and openly with parent-members of the SGB to minimise conflicts, for example, the amount of transfers to be made into the account of the school by the Department of Basic Education per semester and the budget of the school for the current and consecutive year.

5.4.3. Recommendation on the funding of schools

The current funding model that provides for the funding of schools by the state based on the poverty level of communities must be revised given that some learners from poor communities or backgrounds travel to schools in rich communities, for purposes of a better education, and thus get disadvantaged by being associated or counted amongst members of the community they actual do not belong to. They miss out on their relevant and actual allocation per learner since, one might say, they have been misplaced.

The funding by the state towards the provision of proper buildings and toilet facilities for schools in rural areas must be speeded up to afford learners to benefit from education in their own communities.
Principals need to ensure that they play their guidance, advisory and mentoring role of the SGBs effectively. They must be well equipped with the changes that are made on the South African Schools Act from time to time and inform parents accordingly. Information on the financial status of the school must be made available to the SGB honestly to avoid possible conflicts.

5.4.4. Recommendation on the development and capacity-building exercises of principals

Principals must upgrade their qualifications from time to time. They need not rely on the department to empower them, but need to be proactive and upgrade their knowledge through acquiring appropriate qualifications in relation to the requirements and specifications of their employment, especially financial management.

5.4.5. Recommendation on teamwork

Principals need to strive to encourage a culture of teamwork and belongingness amongst members of the SGB. Principals must try their utmost to create an environment that is conducive for SGBs to execute their responsibilities without fear or favour. Parent-members of the SGB need to be made to feel at home within the environment of the school by being treated with respect by both learners and educators whenever they visit the school. Discussions and debates during meetings on matters of governance have to be done openly even when they are about some members of the SGB.

5.4.6. Recommendations on parental contributions

Efforts need to be made by the SGBs during meetings to make parents aware of their financial obligations towards the education of their children. Departmental resource allocations must not be seen as the only source of funding public schools rely on for the education of their children.
The positive impact of making contributions as parents to school needs to be shared with parents during meetings. Other social bodies like the church and social clubs, as well as mass media like TV, Radio and magazines must be used to conscientise parents about their financial obligations towards the education of their children. SGBs may request a column in a magazine or a slot on TV or Radio to share information with parents regarding the value of their contributions.

5.4.7. Recommendation on the improvement of infrastructural development

The Department of Basic Education (DoBE) needs to ensure, through proper guidance, that every role player in the broader exercise of providing quality public education understands his or her role and plays the part effectively. Finance committees of SGBs must be well equipped through training and workshops by the principals and the Department of Basic Education and ultimately be allowed to adjudicate, recommend and approve the financial transactions of their SGBs, whilst circuit managers in the Kgetleng Area Office are advised by their area manager or district director that they are not, by law, members of SGBs, and as a result do not have to make financial management decisions on behalf of schools. Principals must be given the responsibility by their circuit managers, as the law dictates, to be advisors, guides and mentors of SGBs at the level of the school and that on matters of governance they are accountable to no one else but the HOD (Head of Department), a function that by law, at the moment, has not been delegated.

Rural schools in the Kgetleng Area Office have to be:

- Provided with electricity to enhance teaching and learning.

- Provided with libraries to add to the resource material of both teachers and learners and encourage reading.
- Provided with proper toilets and running water.
- Provided with proper recreational facilities to enhance the learning of learners.
- Provided with proper buildings in the form of classrooms, administration blocks, laboratories and centres for practical subjects.

5.5. LIMITATIONS OF THE STUDY

The study is confined to nine public schools in the Kgetleng Area Office of the Ngaka Modiri-Molema District in the North West Province, that is, two primary schools and one secondary school in each of the three clusters that make up this Area Office. Since democracy, the infrastructural development and provision of services of rural areas have not been uniform in the North West Province. The analysis of data was adversely affected by the failure and/or refusal of the seven schools to present their documents for analysis by the researcher. Only two schools of the nine presented their documents.

The ethos of schools in the different areas could therefore differ. Hence the results of this study may not necessarily be applicable to other rural or urban schools in the North West Province. Generalisations have to be made with caution. The role and involvement of SGBs in the financial management of the more advantaged public schools as well as independent schools in the province were not involved in the study. Hence generalisability of results may not be extended to all schools in the North West Province. The study echoed the sentiments of SGB-members from predominantly Black schools in the Kgetleng Area Office.

It is recommended therefore, that further research be undertaken on the role of the SGB in the financial management of schools in the area of budgeting. The research on the phenomenon should be with special emphasis on the experiences and perceptions of public schools.

5.6. CONCLUSION

In this chapter, the results of the analysed data were discussed within a framework of existing theory as presented in chapter two. Based on the themes that came through, possible guidelines necessary to clarify the role of the SGB in the financial management of schools were made. Possible recommendations for further study were also given. The research aimed to investigate the role of the SGB in the financial management of the school.

Specific objectives were to determine the essence of governance in schools, the nature of financial school management, financial management roles and challenges of SGB members as well as provide guidelines to SGBs for their effective and efficient financial management role.

Institutions of learning need to ensure that financial management is adhered to properly so that quality education is sustained. The onus therefore lies with SGBs to ensure that their finances are managed properly so that they can succeed in providing quality public education in their respective schools and help emancipate our children from positions of bondage, suffering, helplessness and despair.

LIST OF REFERENCES

Ahrens, J. 2002. Governance and Economic Development. A comparative Institutional Approach. Chicago: Edward Elgar Publishing Limited.

Anderson, C. and Lumby, J. 2005. Managing finance and extend relations in South African schools. London: Commonwealth Secretariat.

Babbie, E. Mouton, J.L. Voster, P and Prozesky, B. 2001. The practice of social research, South African Edition. Cape Town: Oxford University Press.

Beckmann, J, and Prinsloo, I. 2009. *Legislation on school governors' power to appoint educators. Friend or Foe? South African Journal of Education, Vol. 29.171-184.*

Beckmann, J. 2000. Governance and Management in South African schools. Sandown: Heinemann Publishers.

Beckmann, J. 2002. Governance and Management in South African Public Schools. Sandown: Heinemann Publishers.

Beckmann, J.L. and Visser, P.J. 1999. Some legal aspects of capacity building for public school governors. Sandown: Heinemann Publishers.

Bell, S. and Hindmoor, A. 2009. Rethinking Governance. Cambridge: Cambridge University Press.

Bevir, M. 2010. Democratic Governance. Princeton N.J: Princeton University Press.

Blake, B.S. 2008. The Principal as Entrepreneur in the management of schools. Mini – dissertation for master's in Education. Johannesburg: University of Johannesburg.

Blandford, S.1997. Resource Management in Schools. Effective and Practical strategies for Self-managing Schools. Pitman: London.

Botha, R.J. 2004.*Excellence in leadership demands on the professional school principal, South African Journal of Education, Vol. 24 (3)239-243.*

Burns, N. and Grove, S.K. 1999. Understanding nursing research. Philadelphia: WB Saunders Company.

Bush, T. 2006. Educational Leadership and Management. South African and Global perspectives. Belmas: Sage Publications.

Bush, T. 2007. Educational Leadership and Management. Theory, Policy and Practice. Belmas: Sage Publications.

Calitz, L., Fugalstad, O.L. and Lillejord, S. 2002. Leadership in education. Cape Town: Heinemann Publishers.

Christie, P. 1991. The Right to learn: The struggle for Education in South Africa. 2nd Edition.

Christie, P. 2010. Landscapes of Leadership in South African School. Mapping the changes, Educational Management Administration & Leadership, Vol. 38(6) 694-711.

Clase, P, Kok, J, and Van der Merwe, M. 2007. *Tension between school governing bodies and education authorities in South Africa and proposed resolutions thereof, South African Journal of Education. Vol. 27(2)243-263.*

Creese, M. 1998. The strategic Role of Governance in School Improvement. London: Paul Champman Publishing Ltd.

Creswell, J.W. 2009. Research Design. qualitative, quantitative and mixed methods approach. Los Angeles: Sage Publications.

Creswell, J.W. 2012. Educational Research. Planning, conducting and evaluating qualitative and quantitative research. New Jersey: Pearson Education.

Davies, E.H. 2012. A policy perspective on the funding of education . Pretoria: Van Schaik Publishers.

De Vos, A.S., Strydom, H., Fouche, C.B and Delport, C.S.L. 2006. Research at Grass Roots for Social Sciences and Human Service professions. 3rd Edition. Pretoria: Van Schaik Publishers.

Dekker, E. and Van Schalkwyk, O.J. 1995. Modern Education Systems. 2nd Edition. Durban: Butterworths.

Department of Education 1996a. Changing Management to Manage Change. Report of the Task Team on Education Management Development. Pretoria: Government Printers.

Department of Education. National Policy Act.1996 (No. 27 of 1996). Pretoria: Government Printers.

Department of Education. 2004. Review of School governance in South African Schools. Pretoria: Department of Education.

Department of Education. 1995. White Paper on education and training, notice 196 of 1995. Pretoria: Government Printers.

Department of Education. 1996. South African Schools Act, (No. 84 of 1996). Pretoria: Government Printers.

Department of Education. 1996b. South African Schools Act, (No. 84. of 1996). Pretoria: Government Printers.

Department of Education. 1998. The National Norms and Standards for School Funding. Government Gazette Notice 2362 of 1998. Cape Town: Government Printers.

Department of Education. 2004. Review of Schools Governance in South African Schools. Pretoria: Department of Education.

Department of Education. 2006. The Organisation, Governance, and Funding of schools. Pretoria: Department of Education.

Department of Education. 2006. National Norms and Standards for School Funding, Government Gazette 29179. Pretoria: Government Printers.

Dlamani, T. 1993. A comparison of existing proposals on governance. Education Monitor,Vol. 4 (4) 1-7.

Farrel, C.M, and Law, J. 1999. The Accountability of School Governing Bodies. Belmas: Sage Publications.

Ferlie, E.Ashburner, L. Fitzgerald, L. and Pettigrew, A. 1996. The New Public Management in Action. Oxford: Oxford University Press.
Fink, D. 2011. *Pipelines, Pools and Reservoirs. Building Leadership Capacity for sustained Improvement, Journal of Educational Administration, Vol. 49(6) 670-684.*
Fiske, E. B.1996. Decentralisation and privatization in education. The role of the state, the World Bank: Washington.
Govindasamy, V. 2009. Collaboration between the principal and School Governing Body in the management of financial resources in public schools. Dissertation for master's in Education. Johannesburg: University of Johannesburg.
Griesel, I. 2011. The teaching of financial management principles to school leaders in disadvantaged schools. Thesis. Port Elizabeth: University of Nelson Mandela Metropolitan.
Hansraj, I. 2007. The Financial Management Role of Principals in Section 21 Schools in South Africa Durban, Kwa Zulu Natal. Dissertation for master's in Education. Pretoria: University of South Africa.
Harber, L. and Trafford, B. 1999. Democratic management and School effectiveness in two countries: a case of pupil participation. Educational Management and Administration, Vol. 27. 45-54.
Harris, J.M. 1996. Financial Skills for Teachers. London: Kogan Page.
Hartshorne, K. 1999. The making of education policy in South Africa. Cape Town. Oxford University Press Johannesburg: Raven Press (Pty) Ltd.
Heystek, J. 2004. *School Governing Bodies – the principal's burden or the light of his/her life. South Africa Journal of Education, Vol. 24.308 – 312.*
Hill, M. and Hupe, P. 2009. Implementing Public Policy, 2nd Edition. London: Sage Publications.
Hornby, A.S. 1974: Oxford Learners Dictionary of Current English: Oxford University.
James, C. Brammer, S.Fertig, M.2011. International Perspectives on School Governing Under Pressure: Belmas: Sage Publications.
James, C. and Conolly, M. 2013. Reflections on Development in School Governance. International Perspectives on School Governing Under Pressure. University of Bath Claverton Down: Sage Publications.
Jessop, B. 2003.Governance and Meta-governance on Reflexivity, Requisite Variety and Requisite Irony. Manchester: Manchester University Press.
Joubert, R. and Bray, E. 2007. School Governance in South African schools. Sandown: Heinemann Publishers.
Kallaway, P. 2007. The History of Education under apartheid 1948 – 1994. Cape Town: Maskew Miller.
Kooiman, J. and Jentoft, S. 2009. Meta-governance. Values, Norms and Principles, and The Making of Hard Choices. Public Administration. Vol. 87(4): 818-836.
Kooiman, J. 2003. Governing and Governance. London: Sage Publications.

Kruger A.G. 2003. Efficient financial management. An Educator's guide to school management skills, Pretoria: Van Schaik Publishers.

Laergrad, P. and Verhoest, K. 2010. Governance of Public Sector Organisations. Proliferation, Autonomy and Performance. Basingstoke: Palgrave.

Lekalakala, M.T. 2006. Problems experienced by school governing bodies in the execution of their financial management task. A Case Study. Dissertation for master's in Education. Pretoria: University of South Africa.

Lewis, S. G. and Motala, S. 2010.*Education decentralization and the quest for equity, democracy and quality, South African Journal of Education, Vol.15 (1) 103 – 286.*

Mabasa, L.T. and Themane, M.J. 2002. Stakeholder participation in school governance in South Africa. Perspectives in Education, Vol. 20 (3) 111-115.

Mabovula, N. 2009. *Giving voice to the voiceless through deliberative democratic school governance. South African Journal of Education, Vol. 29. 219-233.*

MacMillan, J.H. and Schumacher, S. 2010. Research in Education. Evidence based Inquiry, Chicago: Pearson Publishers.

Mahlangu V. P. 2014. *The effects of Toxic Leadership on Teaching and Learning in South African Township schools, Journal of Social science, Vol. 38 (3) 313 – 320*

Maile, S. 2002. *Accountability, an Essential Aspect of School Governance. South African Journal of Education, Vol. 22 (4):113-117*

Makhubela, B.S. 2005. The Role of the School Governing Body in Financial Administration at Sokisi Secondary School: A case study. Mini- dissertation for master's in Education. Pretoria: University of Pretoria.

Maree, K. 2008. First steps in research. Pretoria: Van Schaik Publishers.

Marishane, R.N and Botha, R.J. 2004.Empowering school-based management through decentralised financial control. Africa Education Review. Vol. 1 (1): 95-112.

Marishane, R.N and Botha, R.J. 2012. School Leadership in a Changing Context. A Case Study for School-based Management. Pretoria: Van Schaik Publishers.

Matamela, M. S. 1998. Financial Accountability of secondary school principals towards parents: Mini – dissertation for master's Education. Johannesburg: University of Johannesburg.

Mbokodi, S.M, Msila, V.T, and Singh, P. 2004. *Black parental involvement in education, South African Journal of Education. Vol. 24 (4)301-307.*

McLennan, A. and Thurlow, M. 2003. The context of Education management in South Africa. London: Commonwealth Secretariat.

McMillan, J. H and Schumacher, S. 2010. Research in Education: Evidence based Inquiry. Chicago: Pearson Publishers.

Mentz, P.J, Hautzhausen, L, and Van Wyk, C. 2013. Financial School Management, Study Guide for ONWB 625 PED, Faculty of Education. North West University: Platinum Press.
Mestry, R. and Bisschoff, T. 2009. Financial School Management explained. (3rd Edition). Cape Town: Pearson Publishers.
Mestry, R. andGrobler, B. 2007.Collaboration and Communication as Effective Strategies for Parent Involvement in Public Schools. Educational Research and Review, Vol. 2 (7) 176-185.
Mestry, R. and Naidoo, G. 2009. Budget monitoring and control in South African Township Schools: Democratic Government at Risk. Belmas: Sage Publications.
Mestry, R. 2006. *The functions of school governing bodies in managing school finances. South African Journal of Education, Vol. 1. 27-38.*
Mestry, R. and Bisschoff, T.C. 2011. Financial School Management Explained 3rd Edition. Cape Town: Pearson.
Mestry, R. 2004. *Financial Accountability; The principal or The School Governing Body. South African Journal of Education, Vol. 24(2)126-132.*
Mestry, R. 2013. A Critical analysis of legislation on the financial management of public schools: A South African Perspective. Johannesburg: University of Johannesburg.
Mncube, V. 2009. *The perceptions of parents of their role in the democratic governance of schools in South Africa: Are they on board? South African Journal of Education, Vol. 29.83-103.*
Mngoma, S.S.I. 2009. Decentralised Financial Management in South African Schools in KwaNdeqezi area in Kwa Zulu Natal. Durban: University of Kwa Zulu Natal.
Mokoena, S. 2012. *Effective Participative Management: Does it affect trust levels of Stakeholders in Schools? Journal of Social Sciences, Vol. 30(1):43-53.*
Moloi, K. 2007. *An overview of education management in South Africa, South African Journal of Education, Vol. 27 (3)463-476.*
Motimele, M. 2005. School Governing Bodies. Rights and Responsibilities. Education Rights Projects. Johannesburg: University of Witswatersrand.
Mouton, J. 2005. How to succeed in your Master's and Doctoral Studies. South Africa: Van Schaik Publishers.
Naidu, A. Joubert, R. Mestry, R.Mosoge, J.and Ngcobo, T. 2011. Educational Management and Leadership, A South African Perspective. South Africa: Oxford University.
National Department of Education (DoE) 2007. Understanding school leadership and management in the South African context.Module one. ACE (school leadership) Pretoria: South Africa.
Ngcongo, R.G.P. 1995. Educational Leadership for Schools. An African Perspective. Pietermaritzburg: Reach out Publishers.
Ngidi, D.P. 2004. *Educators' perceptions of the efficiency of school governing bodies, South African Journal of Education. Vol.24 (4)260-263.*

Nieman, G., Hough, J. and Niewenhuizen, C. 2004. Entrepreneurship: A South African Perspective. Pretoria: Van Schaik Publishers.

Nndwamato, N. 2012. Challenges facing Schools Governing Bodies in the implementation of finance policies in the Vhembe district; Dissertation for master's in Education. Pretoria: University of South Africa.

Nong, V.M. 2007. The Role of School Governing Bodies in the effective governance of schools in the Klerksdorp District. A Public Administration perspective, Mini-dissertation. Potchefstroom: University of North West.

North West Department of Education (NWP). 2007. Induction for School Management Teams. Mafikeng: Department of Education.

Nsibande, A. H. 2002. Management of school fees exemptions: Role of the principal: Mini-dissertation for master's in Education : Johannesburg: Rand Afrikaans University.

Oxford concise Dictionary.1995. Cape Town: Oxford University.

Republic of South Africa (RSA). 1996. Constitution. Pretoria: Government Printers.

Republic of South Africa. 2007.Education Laws Amendment Bill. Government Gazette 29868, Notice 553, 2007. Pretoria: Government Printers.

Rhodes RAW 1997. Understanding Governance. Buckingham: Open University Press.

Rhodes RAW 2007. Understanding Governance ten years on. Organisation Studies. Vol. 28: 1243-1264.

Sayed, Y. and Carrim, N. 1997.*Democracy, Participation and Equity in Educational Governance. South African Journal of Education, Vol. 17(3) 118-122.*

Selesho, J.M. and Mxuma, J,K. 2012. Is it a myth that SGBs can manage finances? A diagnosis approach, Anthropologist. Vol. 14(6) 493-500.

Singh, L.R. 2005.*The role of government in the administration of school funds in Actonville Public School. University of Johannesburg. South African Journal of Education. Vol. 27(3)391-406.*

Small Business Development Corporation: Courier, Vol 10 No.1, February 1993. 17.

South Africa. 1996. The Constitution ACT of The Republic of South Africa as adopted by the Constitutional Assembly on 08 May of 1996 and amended on 11 October 1996.

Swanepoel, B.J, Erasmus, B.J. and Schenk, H.W. 2008. Human Resource Management: theory and practice. Cape Town: Juta.

Teu, M.C. and Motlhabane, |M. N.2005. Integrated Quality Management System; views of implementers. Education Management Association of South Africa: proceedings of the 8th International Conference. Vol. 1 (1): 10 – 18.

The Oxford Dictionary for the Business World 1993. New York: Oxford University Press.

Thenga, C. M. 2012.Managing school funds in selected schools in Gauteng Province. Mini- dissertation for master's in Education. Pretoria: University of South Africa.

Van Rooyen, J. 2012. Financial management in education in South Africa. Pretoria: Van Schaik Publishers.

Van Rooyen, J. 2013. Financial Management in Education in South Africa, Maitland. Cape Town: Mills Litho.

Van Wyk, C. and Marumoloa, M. 2012. *The role and functioning of School Management Teams in policy formulation and implementation at school level. Journal of Social Sciences. Vol. 36 (1) 101 – 110.*

Van Wyk,C. and Pelser A.M. 2015. Teacher Participation in Stress Management through Different Theoretical Lenses. A study conducted in the Mahikeng Area, University of the North West. Mahikeng: Unpublished Article.

Van Wyk, N. 2004. *School Governing Bodies: the experience of South African Educators, South African Journal of Education, Vol. 24 (1)49-54.*

Van Wyk, N. 2007.*The rights and roles of parents on school governing bodies in South Africa. International Journal about Parents in Education, Vol. 1(0): 132-139.*

Vandeyar, S. 2002. School Governing Bodies. Constructive Change Agents of Leadership. Cape Town: Clysons.

Visser, P.J. 1997.Some principles regarding the rights, duties and functions of parents in terms of the provisions of the SASA No.84 of 1996. Pretoria: University of Pretoria.

Wolhuter, C.C. Lemmer, E. M. and De Wet, N. C. 2013. Comparative Education: education systems and contemporary issues. Pretoria: Van Schaik Publishers.

Xaba, M.I. 2006. *The difficulties of school development planning. South African Journal of Education, Vol. 26 (1)15-26.*

Xaba, M.I. 2011. *The possible cause of school governance challenges in South Africa, South African Journal of Education, Vol. 31.201-211.*

Xaba, M.I. 2012. *A qualitative analysis of facilities maintenance-a school governance function in South Africa, South African Journal of Education, Vol. 32.215-226.*

ADDENDUM A

NORTH-WEST UNIVERSITY
YUNIBESITI YA BOKONE-BOPHIRIMA
NOORDWES-UNIVERSITEIT
MAFIKENG CAMPUS

Private Bag X2046, Mmabatho
South Africa, 2735

Tel: 018 389-2111
Fax: 018 392-5775
Web: http://www.nwu.ac.za

Education Leadership Development
Tel: 018 3892500 (Secretary)
Email: eliza.senne@nwu.ac.za

The Area Manager
Kgetleng Area Office
Private Bag X 1003
SWARTRUIGGENS

Date 27 February 2015

Dear Sir/Madam

REQUEST FOR PERMISSION TO CONDUCT RESEARCH

This is to confirm that Mr M.M. Madisa is a MEd student registered at the North West University, Mafikeng Campus. One of the student's assignments is a research project. The topic of this project is: "The role of the SGB in the financial management of the school".

Permission is requested to enter Mosome P.S, Tapos P.S; and Reipuseng S.S. to collect data from the Teachers; Principals and parents in the SGB. Data collection will be by way of Interviews, observations; and documents analysis.

Collection of data will occur outside school contact time so as not to interfere with teaching and assessment processes or office duties.

Participants will participate voluntarily in the data collection. The identity of the participants and the school and district will be kept anonymous. The information collected therefore cannot and will not be used to evaluate the school in terms of its performance in comparison with others, because the information collected will not be about academic results or teachers' teaching performance in specific schools.

Should you enquire more information about the project, kindly contact the supervisor for this project: Prof C.Van Wyk at 083 500 9019

Herewith permission is requested to perform this research in your Area. It would be appreciated if you would kindly grant permission to this student. Any assistance given to the student to perform the research will be appreciated.

Yours sincerely

Prof P du Toit
Director: School for Education Leadership Development (School in which the Hons is registered)
Mafikeng Campus

Permission Granted. The project should not destabilise Teaching and learning.

Area Manager

1

ADDENDUM B

"The Role of the SGB in the Financial Management of the School"

Informed Consent

- Any information obtained in this study will be completely anonymous. My responses will not be able to be identified by the investigator or any other person.
- I understand and agree that the data obtained from this research may be used for scholarly publication and educational purposes only.
- I understand that I have the right to discontinue participation in this study and can exit the research process at any time without any negative consequences.
- If I have any questions or if any problems arise in connection with my participation in this study, I should contact Mr. M.M. Madisa.

Name ____

Signature ____

Date______________________________

Researcher's Signature ______________________

Date____________________

ADDENDUM C

INTERVIEW SCHEDULE

INTRODUCTION

Personal Introduction

My name is Marvin Makwe Madisa, a Master's degree student from the University of the North West, Mafikeng Campus.

Purpose of the study

My visit to your school is to get first-hand information from you as a member of the SGB on your role in managing the finances of your school. Your information is very valuable and I will use it to give advice and guidelines for efficient and effective management of finances in public schools by SGBs.

Request for Permission to audio-tape

It is extremely important that our conversation be recorded on a voice recorder to capture everyone's comments. I therefore, very humbly and kindly, request your permission to record the interview.

Anonymity and Confidentiality

Anonymity is guaranteed. The information received will not be discussed with anyone; it will be treated with the strictest of confidence. The researcher will never at any given stage mention your name or that of your school to anyone. Feel free to answer questions the way you believe and think is correct. The researcher is trying to find out the role of the SGB in the management of finances in schools.

Why Am I interviewing you?

You have been asked to participate in the project because you are a member of the SGB, e.g. (chairperson, principal, administration assistant, treasurer, fundraising committee member, tuck shop committee member) and in some way or another; you handle, control and manage the finances of the school.

INTERVIEW QUESTIONS

What motivated you to become a member of the SGB?
How did the process of making you a SGB member unfold?
How do you understand the concept "Financial School Governance"?
Which financial matters are being dealt with by the School Governing Body in your school?

How autonomous are you as a member of the SGB and how autonomous is the structure in your school?
What can be done by the SGB to improve the school in so far as financial matters are concerned?
What is your financial management role in the SGB of your school?
Which financial management challenges do you face or experience as the SGB in your school?
What strategies can be employed or used to improve financial management in your school?
Is there any other matter related to financial management that we did no address or cover in our interview?

"Answers to the above questions were probed and follow-up questions were asked". "Each interview was conducted at the times as indicated in table 3. 1at the places indicated. All interviews were voice-recorded with the participants' permission and transcribed verbatim (see Addendum E for an example of a transcribed interview)".

ADDENDUM D

Table 3. 1. Dates for Interviews

Name of school	Date	Time	Cluster	Interviewees
	19/05/15	14H00	Pella - Silverkraans Cluster	Principal Financial officer (AA) SGB Chairperson
	20/05/15	14H00		
	21/05/15	14H00		
	26/05/15	14H00	Madikwe Cluster	Principal Financial officer (AA)
	27/05/15	14H00		Finance Committee Member
	28/05/15	14H00		Chairperson
	02/06/15	14H00	Elands Cluster	Principal SGB Treasurer
	03/06/15	14H00		Principal SGB Treasurer
	04/06/15	14H00		Principal

ADDENDUM E

INTERVIEW SAMPLE

RESEARCHER: *"Good afternoon to you sir and how are you? Please note that this interview is recorded as agreed on the day of making this appointment".*

PARENT: *"Good afternoon to you sir and I am fine".*

RESEARCHER: *"Surely you understand why I'm visiting you today, but before we get into the actual interview, allow me to present you with this form* (handing over the consent form to the parent)*and take you through it at the same time. I am going to request you to sign it at the bottom before we get into the interview (*parent nodding his head). *Any information obtained in this study will be completely anonymous. My responses will not be able to be identified by the investigator or any other person. I understand and agree that the data obtained from this research may be used for scholarly publication and educational purposes only. I understand that I have the right to discontinue participation in this study and can exit the research process at any time without any negative consequences. If I have any questions or if any problems arise in connection with my participation in this study, I should contact Mr. M.M. Madisa. You may fill it in at the bottom if you agree (*Parent nodding his head and filling in the form and handing it back to the researcher*) thank you sir".*

PARENT: *"You're most welcome".*

RESEARCHER: *"My name is Marvin Makwe Madisa, a Master's degree student from the University of the North West, Mafikeng Campus. My visit to your school is to get first-hand information from you as a member of the SGB on your role in managing the finances of your school. Your information is very valuable and I will use it to give advice and guidelines for efficient and effective management of finances in public schools by SGBs. Since our conversation is recorded on a voice recorder, I very humbly and kindly request that you be free to air your views to the best of your ability. Anonymity, as indicated earlier, is guaranteed. The information received will not be discussed with any one. It will be treated with the strictest of confidence and kept under lock and key. I am merely trying to find out the role of the SGB in the management of finances in schools. You have actually been requested to participate in the project because you are a member of the SGB, the chairperson to be precise, and in some way or another, you handle, control and manage the finances of the school. We will now get into the actual interview. Chairperson, what motivated you to become a member of the SGB"?*

PARENT: *"Eh!! Thanks very much sir, there are many factors which encouraged me to become a member of the SGB, because I want our learners to receive proper and quality education, so that we can have a well-informed nation, so that our learners in future can lead a better life through education".*

RESEARCHER: *"How did the process of making you a SGB member unfold"?*

PARENT: *"I beg yours"?*

RESEARCHER: *"How did the process unfold? How did you become one? What actually happened"?*

PARENT: *"Okay. There was an advert from the department of education calling for all the parents who are having learners in this school and in other public schools to participate in the election of SGBs to elect or to be elected. So I participated. It's my fourth year now because the last time I participated, I started at primary school. I was also elected as the chairperson, and my child proceeded to the junior secondary where I was also elected as a chairperson. So there was a parents' meeting called. There must be a quorum. The meeting must quorate. Parents will start voting for suitable candidates and after that the elected members will then assemble and decide who become a chairperson, secretary and treasurer. What we call the executive committee. That's how I was elected".*

RESEARCHER: *"Okay. That's how the process unfolded. How do you understand the concept, 'Financial School Governance"?*

PARENT: *"Financial School Governance is Eh!!, how do you manage school finances, in short".*

RESEARCHER: *"Which financial matters are being dealt with by the school governing body in your school? Which financial matters do you give attention to"?*

PARENT: *"Which ones like? Each and every finance. I must account for all the finances of the school. As our school is a no-fee school, we are having section 21 from the department of education; we are having donations like from lotto. Lotto donated us R100000.00. So they gave us directive that with that R100000.00 we must buy sports equipment for learners and after that we compiled a report and sent it back to the Lottery. After every financial year, school financial records are sent to the auditors to check if there is misappropriation of funds and up to so far, since I became a chairperson, we have just received a clean audit opinion".*

RESEARCHER: *"That's great. So now who are the signatories of the account of your school"?*

PARENT: *"Signatories of the account of the school are the chairperson, secretary and treasurer".*

RESEARCHER: *"Who authorises the cheques of your school"?*

PARENT: *"The cheques are authorised by me as the chairperson".*

RSEACHER: *"How autonomous are you as a member of the SGB and how autonomous is the structure in your school? What freedom do you have in terms of executing your responsibilities as the chairperson of the SGB"?*

PARENT: *"I just follow the South African Schools Act, because it gives you very clear guidelines, what you must do, what are your responsibilities and what must the principal do and his management, and so on".*

RESEARCHER: *"And what about the structure? Other members in the structure? Are they also following the guidelines in the South African Schools Act"?*

PARENT: *"Definitely so. They are compelled to follow the South African Schools Act. One of our responsibilities is to formulate learner admission policy, safety and security policy and HIV AIDS policy amongst others".*

RESEARCHER: *"What about the budget policy"?*

PARENT: *"Yes".*

RESEARCHER: *"And the fincom"?*

PARENT: *"The budget. We prepare the budget with the AA and executive, and after preparing that budget, we take it to the parents to make their inputs. If the parents approves, agrees with the budget, then the budget is adopted by the school community and sent to the department of education".*

RESEARCHER: *"So the approval happens at school"?*

PARENT: *"Yes. At school".*

RESEARCHER: *"Which means that you don't need any other person to approve whatever you purchase because parents have already approved the budget"?*

PARENT: *"Definitely so, because they are the custodians of the school".*

RESEARCHER: *"What can be done by the SGB to improve the school in so far as financial matters are concerned"?*

PARENT: *"I beg yours"?*

RESEARCHER: *"What can be done by the SGB to improve the school in as far as finances are concerned"?*

PARENT: *"I think what can be done maybe is lots of fundraising because the finances we're receiving from the provincial department are not sufficient enough to run the school, because we have to pay for educators when they go for workshops, we have to pay for electricity, we have to pay for services. So it strains the budget a lot.*

It needs a lot of fundraising and it needs a lot of people who are knowledgeable to fundraise, so that the school can run efficiently and effectively so".

RESEARCHER: *"As the chairperson, what is your financial management role in the SGB of your school"?*

PARENT: *"My management role"?*

RESEARCHER: *"What is your role as the chairperson in terms of finances"?*

PARENT: *"As a chairperson, in each and every SGB meeting, the AA, who is the custodian of school books because the treasurer of the does not handle the books by herself or himself, the AA comes to the meeting and elaborate to us to say these are the finances of the school. We have used so much, we have so much left, this was budgeted for, this was not budgeted for, and this has been deposited. So I oversee that process.*

RESEARCHER: *"Which financial management challenges do you face or experience as the SGB in your school"?*

PARENT: *"Which....?*

RESEARCHER: *"Financial management challenges do you experience"?*

PARENT: *"Ahh!!!, especially the issue of Leaner Teacher Support Material, I think there are challenges there, because you find that there are not enough Learner Teacher Support Material and you're not having enough finances to purchase, or some educators have to do some experiments in the laboratory. So we find that we're short of finances there and there".*

RESEARCHER: *"Irrespective of how much you fundraise, you still fail to meet those targets in terms of what educators may need for experimenting in the laboratory as you said"?*

PARENT: *"Exactly. As our school is in a rural place, we don't have sufficient funds for that".*

RESEARCHER: *"So now, what strategies can be used to improve financial management in your school? How best do you think you can address the very problem you indicated earlier"?*

PARENT: *"I think the strategy that we're trying to implement is to ask parents to donate something for the school. Maybe let's say for argument sake, there is a project that is running presently, paving project. We're asking parents to donate only R100.00 per learner every year so that we deal with that project that is running. Learners were asked not to wear school uniform on some Fridays and contribute R1.00 or R2.00. They can also arrange concerts to raise funds for the school".*

RESEARCHER: *"How many school accounts do you have"?*

PARENT: *"We have two accounts. One for NSNP and one for Section 21".*

RESEARCHER: *"Do they share the same signatories"?*

PARENT: *"Yes they do".*

RESEARCHER: *"Is there any other matter related to financial management that we did not address or cover in our interview"?*

PARENT: *"I beg yours"?*

RESEACHER: *"Any other matter which you think we did not focus on in this interview that can assist this study"?*

PARENT: *"I think maybe if there can be more and more workshops, more researches and if the learner ratio regarding allocation of funds by the department can be changed, it will assist a lot. The travel costs of educators to workshops and meetings should be paid for by the department".*

RESEARCHER: *"Thank you sir for having had participated in this project, as indicated, the idea is to get your thoughts on how financial management is being carried out at your school, so that other SGBs can be assisted in managing their finances".*

PARENT: *"Thank you too"*. (Researcher and participant shake hands).

ADDENDUM F

ETHICS APPROVAL CERTIFICATE

NORTH-WEST UNIVERSITY
YUNIBESITI YA BOKONE-BOPHIRIMA
NOORDWES-UNIVERSITEIT

Private Bag X6001, Potchefstroom
South Africa 2520

Tel: (018) 299-4900
Faks: (018) 299-4910
Web: http://www.nwu.ac.za

Institutional Research Ethics Regulatory Committee
Tel +27 18 299 4849
Email Ethics@nwu.ac.za

ETHICS APPROVAL CERTIFICATE OF PROJECT

Based on approval by the **Human Resource Research Ethics Committee, Mafikeng Campus**, the North-West University Institutional Research Ethics Regulatory Committee (NWU-IRERC) hereby approves your project as indicated below. This implies that the NWU-IRERC grants its permission that, provided the special conditions specified below are met and pending any other authorisation that may be necessary, the project may be initiated, using the ethics number below.

Project title: The role of the SGB in the financial management of the school.

Project Leader: Prof C Van Wyk
Student: MM Madisa

Ethics number: N W U - 0 0 2 2 7 - 1 5 - A 9

Approval date: 2015-06-01 **Expiry date:** 2020-05-31 **Category** N/A

Special conditions of the approval (if any): None

General conditions:

While this ethics approval is subject to all declarations, undertakings and agreements incorporated and signed in the application form, please note the following:

The project leader (principle investigator) must report in the prescribed format to the NWU-IRERC:

- *annually (or as otherwise requested) on the progress of the project,*
- *without any delay in case of any adverse event (or any matter that interrupts sound ethical principles) during the course of the project.*

The approval applies strictly to the protocol as stipulated in the application form. Would any changes to the protocol be deemed necessary during the course of the project, the project leader must apply for approval of these changes at the NWU-RERC. Would there be deviated from the project protocol without the necessary approval of such changes, the ethics approval is immediately and automatically forfeited.

The date of approval indicates the first date that the project may be started. Would the project have to continue after the expiry date, a new application must be made to the NWU-IRERC and new approval received before or on the expiry date.

In the interest of ethical responsibility the NWU-IRERC retains the right to:

- *request access to any information or data at any time during the course or after completion of the project;*
- *withdraw or postpone approval if:*
  - *any unethical principles or practices of the project are revealed or suspected,*
  - *it becomes apparent that any relevant information was withheld from the NWU-IRERC or that information has been false or misrepresented,*
  - *the required annual report and reporting of adverse events was not done timely and accurately,*
  - *new institutional rules, national legislation or international conventions deem it necessary.*

The IRERC would like to remain at your service as scientist and researcher, and wishes you well with your project. Please do not hesitate to contact the IRERC for any further enquiries or requests for assistance.

Yours sincerely

Linda du Plessis

Digitally signed by Linda du Plessis
DN: cn=Linda du Plessis, o=NWU, ou=Vaal Triangle Campus, email=linda.duplessis@nwu.ac.za, c=ZA
Date: 2015.08.11 13:08:22 +02'00'

Prof Linda du Plessis

Chair NWU Institutional Research Ethics Regulatory Committee (IRERC)

ADDENDUM G

CERTIFICATE OF EDITTING

BSL Services

Freelance Editing, Proofreading and Assessing of Manuscripts

Bridget Lötz

BA Hons Publishing (Wits)

P.O. 84437

Greenside

2034

Freelancer@iburst.co.za

072 116-3718 (sms only)

086 503-4793 (Fax SA only)

23 Trafford Place

80 Blandford Road,

North Riding

2162

---

14 October 2015

To Whom It May Concern,

This is to certify that I have edited Marvin Madisa's dissertation titled

The Role of the School Governing Body in the Financial Management of the School

checking the spelling, grammar, punctuation, spacing and for repetition.

I wish him the best of luck with his submission.

Yours sincerely,

Lötz

Bridget Lotz