

Examining the experiences of school governing body in handling school funds

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Abstract

This study aimed at examining the experiences of finance committee, the sub-committee of the School Governing Body (SGB) in managing finances in selected schools in the uMkhanyakude District, KwaZulu-Natal Province, South Africa. Thus, the study's primary aim was achieved through the identification of hindrances that prevented the finance committee from effectively managing school funds. Moreover, the exploration of strategies to overcome challenges the finance committees faced were also part of the study's objectives. The study sampled four secondary schools in the uMkhanyakude District as research sites. That is, four principals, four treasurers, and four finance officers were purposefully selected to participate in the study. Data were collected through qualitative semi-structured face-to-face interviews and document analysis and were analysed and interpreted using themes and sub-themes. The study revealed that some finance committee members, especially principals and finance officers, were aware of their roles and responsibilities in the committee; the parents lacked basic literacy skills in managing school funds; the state deposits school finances into the schools' coffers accounts late, and the state deposits insufficient funds into the schools' accounts. Therefore, the findings implied that the Department of Education should conduct ongoing training sessions for the finance committee members, especially the parents. Subsequently, professionals with an Accounting degree should perhaps facilitate the training. Moreover, the KwaZulu-Natal Department of Education should deposit adequate funds timeously and in accordance with the inflation rate of the country to avoid recurring debts.

Keywords: *finance policy, budgeting, finance committee, South African Schools Act*

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1. Introduction

States around the globe are responsible for financing the education of their schools to improve the quality of education in their respective countries (Botha, 2019). This responsibility cannot be done by the government alone, but it is delegated to the hands of the local communities, who are entrusted to execute this function. This is advocated by Stemper (2022), who posits that in America, education is spread across multi-levels of governments, but financial decision-making is given to the locally elected school boards. In the United Kingdom, the management of school funds is entrusted to the Board of Management (BOM) for a period of 8 to 12 years to help the headmasters of the schools lead effectively (Manu et al., 2020). In the United States and Britain, on the other hand, school boards are appointed by the state to manage school funds, and all have the necessary skills to implement these duties (Fan, 2015). In Zimbabwe, serious financial challenges in schools are caused by the failure of School Development Committees (SDC) in following the laid down procedures, disagreements, inadequate training, and lack of knowledge by both school principals and the SDC members in managing school funds (Ndhlovu et al., 2020). In Ghana, the changes in the Secondary Education Act in 2013 led to governing councils taking over the management of school funds from public senior high schools. (Manu et al., 2020).

The decentralisation of school finance management was one of the major developments in South Africa's education system after 1994. As a result, school governance was made more representative and democratic to the advantage of the school, its students, and the public (Mafora, 2018). Consequently, the South African Schools Act (SASA) No. 84 of 1996 entrusted financial management of school funds to the SGB, specifically the finance committee. Although the SASA assigns this responsibility to the finance committee, the sub-committee of the SGB, Basson and Mestry (2019) argue that many finance committee members lack the requisite knowledge and financial ability to efficiently manage the school's funds.

In democratic South Africa, legislation aimed at reforming schooling has focused on parents', teachers', and students' rights and obligations in secondary schools and non-teaching staff as empowered stakeholders in education (Dibete & Potokri, 2017). Sections 20 and 21 of the SASA give SGBs the authority to participate in school governance. As part of the SGB, the finance committee is responsible for the financial management of public schools, among

other things. According to Mafora (2018), the SGB's engagement in policymaking would benefit schools, students, and the community.

One of the challenges with delegating power to the finance committee to manage school funds is that principals are generally better informed and have more authority. In contrast, parents of the finance committee are either uneducated or have little or no information on monetary matters (Cebekhulu, 2016). According to Dibete and Potokri (2017), the SGB, especially the finance committee, lack the necessary expertise to effectively manage the school funds due to members' low literacy levels and limited training. Mafora (2018) concurs that finance committee parent members are unaware of their roles and duties in school finance management. Naidoo and Mestry (2017) affirm that members of the finance committee and managers have little or no exposure to new government legislation. Furthermore, schools will not fulfil their intended constitutional purposes unless they grasp the legal framework of financial management (Dibete & Potokri, 2017). These arguments establish the problem statement of the study. As a result, it is critical that the finance committee fully comprehends financial management policies. There remains an insufficient knowledge from literature on the effective management of funds by the finance committee. Thus, the study aimed at bridging the existing gap by investigating the experiences of finance committee, the wing of school governing body in managing school funds in the uMkhanyakude District. This was achieved through identifying the challenges that prevent the finance committee from effectively managing school funds in schools and finding strategies to overcome the challenges faced in managing school funds in schools.

2. Literature review

2.1 Experiences of the finance committee in managing school finances

Principals and finance committees are given the key responsibility of keeping a detailed record of financial information and financial statements yearly for them to initiate the audit process without fail (Alumna & Matsongoni, 2020). The delegation of this responsibility was meant to promote democratic and fair financial accountability, change schools, and make them more responsible (Mafora, 2018). In terms of the SASA, the finance committee is responsible for establishing school fees, preparing an annual budget, appointing an accountant (to audit the financial statements of the school), and augmenting the resources of the school. However, the sentiments by Dibete (2015) reveal that some schools do not involve other members of the

finance committee, especially the parent component, in drawing up their budgets. In turn, Section 30 of the SASA gives SGBs the authority to set up committees, while Section 37 of the SASA enumerates some of the finance committee's most compulsory financial functions. That is, requiring them (FINCOM) to create and administer the functions in accordance with the directive issued by the Provincial Head of Department (HoD) (Mestry, 2018).

Dibete (2015) found that in some schools, budgets were drawn up by teachers, and the finance committee members were ignored. Parents are only invited to partake in matters such as payment of fees and fundraising projects (Naidoo & Mestry, 2017). This symbolises that in some schools, provisions made by the SASA are not followed. Similarly, findings by Dibete and Potokri (2018) reveal that although the SASA is clear about the roles and responsibilities of the SGBs, some of the chairpersons, treasurers, and finance officers were unaware of their functions such that the chairpersons usually exceed their responsibilities and duties. Mafora (2018) found that the parent component of the finance committee had little understanding of the onus to manage school finances. This suggests that some finance committee members are only elected to fill the positions and are seen as empty vessels because of their illiteracy.

Dibete and Potokri (2018) found that some chairpersons and treasurers felt that they were not important in the management of school finances as there was no finance committee and finance officer in their schools. In a study conducted by Mphethi (2016), all participants were unsure about what happened when the finance committee formulated the school's finance policies; thus, Dibete and Potokri (2018) suggest that the finance committee members appeared to be unsure about what was expected of them. This implies inadequate knowledge and skills of the finance committee in financial management. Botha (2019) witnessed what Dibete and Potokri (2018) found by stating that some finance committee members, especially from the parent body, lack skills in financial management legislation and policy frameworks. In addition, Rangongo et al. (2016) found principals, teachers, and finance committee members in public schools often tempted to engage in illegal activities related to the school finances. As a result, a lack of knowledge of the parent component of their roles and responsibilities tempts principals to make decisions without consulting them in matters of finances (King, 2020).

2.2 Challenges faced by the finance committee in managing school finances

According to Mafora (2018), parent members of the finance committee have inadequate knowledge of their tasks in managing school finances. This led to some principals

not conversing with the Department of Basic Education (DBE) policies. Consequently, principals might mislead the committee in making informed decisions, as the rural schools' finance committee might not be abreast with their roles and responsibilities (Chauke, 2017). The latter is advocated by Alumna and Matsongoni (2020), who found that lack of skills, financial expertise, and policies linked with poor financial management training are some factors that hinder effective management of school finances. That is, training documents are often written in English, and most parent members, especially in rural areas, are illiterate, even if they want to read independently. Furthermore, the minimal time allocated for the workshops and the incompetency of the personnel conducting the workshops pose a grey area in acquiring skills. The training is poor (it is just a micro-wave training); they are doing it for compliance and say to their bosses they have done something (Basson & Mestry, 2019).

Ndou and Mbunyuza de-Heer Menlah (2015) agree with Mafora (2018) that in many public schools, an inability for the finance committee to manage school finances has become the norm. Moreover, some parents experience an unwelcoming environment during the meetings so that not all finance committee members enjoy equal rights to express themselves during the discussions. Sometimes, they are given time to speak, but only the chairperson and the principal are entitled to talk to the agenda of the meeting (Mafora, 2018).

Alumna and Matsongoni (2020) further echoed that the norms allocation was insufficient to run a school and that the minimal funding placed enormous constraints on the school's financial planning and financial management operations; inadequate funds led to more stringent budgets. This is advocated by Jansen (2015), inadequate state funding at schools detrimentally affects financial management in respect of recurrent cost allocations for learner and teacher support material, utility, and maintenance costs and inevitably impacts on effective teaching and learning. On the other hand, Alumna and Matsongoni (2020) posit that the DoE does not always pay norms and standards allocations timeously. This, therefore, hampers budgetary preparations and timely organisation of resources. This means that in some instances, schools can be forced to operate with debts while waiting for a stipend from the department.

According to Basson and Mestry (2019), many finance committee participants possess inadequate knowledge and financial expertise to effectively and efficiently manage schools' finances. This enlightens that many finance committee members do not operate with ease because they lack knowledge and skills (Alumna & Matsongoni, 2020). Botha (2019)

attests that financial mismanagement in schools of some districts is rife because finance committees have been given authority to manage and control school finances. Based on the previous findings, finance committee members in South Africa are illiterate, and the principals take advantage of their expense to misuse the school's finances. The finance committee members lack the necessary skills for managing school finances. Illiteracy makes finance committee members ineffective and skilfully daunted, resulting in a lack of commitment and participation in finance meetings (Xaba, 2011). Basson and Mestry (2019) reveal that several finance committees struggle to control sound management over school finances due to inadequate training, poor literacy levels, and lack of financial knowledge and skills.

Another challenge emanating from matters of financial management is that most of the SGB members do not participate in budgeting and planning processes, but they leave to the principals' hands and the SMT (Lumadi, 2020). This is done because finance committees lack the necessary knowledge and skills to determine an effective budget. Furthermore, they have little understanding of using strengths, weaknesses, opportunities, and threats (SWOT) analysis to determine the resources of the school, to prudently calculate the cash flow projections for the year to manage the procurement process efficiently, and to manage the school's Learner Teacher Support Materials (LTSM) (Mestry, 2020).

2.3 Strategies that can address the barriers faced by the finance committees in managing school finances in remote schools

The implementation of sound financial management in no-fee schools may largely be determined by the exposure of the SGB members to managerial training (Lumadi, 2020). This is supported by Rangongo et al. (2016) that finance committee members should undergo intensive training on financial management and governance. This ensures them better equipped with financial knowledge and skills. As a result, the HoD must provide initial training for newly nominated finance committees to discharge their obligations more effectively (Section 19 of the SASA No. 84 of 1996). Lumadi (2020) further alludes that training can be done by electing persons with higher qualifications in financial management to provide sufficient training for the elected members by the DoE.

Dibete and Potokri (2018) assert that finance committee members need someone with financial expertise to guide them in executing their tasks. In addition, the DBE needs to improve the level of training workshops so that they can be up to standard (Naidoo & Mestry,

2017). Training should begin as soon as the finance committee is elected and should be repeated at regular intervals throughout their term. Lastly, training should address the needs of the school instead of a one-size-fit-all type of training (Chauke, 2017).

To ensure the successful financial management process, the finance committee must be engaged in explicit planning and budgeting process (Lumadi, 2020). The effective planning of budgets relies primarily on office bearers who must be literate enough to comprehend the laws and policies that govern the institution they occupy (Chauke, 2017). In addition, finance committees must be encouraged to further their studies to improve their planning and budgeting. They could enrol in Adult-Based-Education and Training (ABET) if they have not already or completed primary and secondary education.

3. Research Method and Design

3.1. Research approach

According to Mavuso and Duku (2014), qualitative research is an approach concerned with understanding the meaning people attach to their experiences or phenomena within society. The researchers were therefore motivated by an in-depth inquiry to study a phenomenon in its natural setting to make sense of and interpret it in terms of its meanings and understandings constructed by the participants (Dibete & Potokri, 2017). The qualitative research method was used in this study to have a greater understanding of the experiences of the finance committee in managing the school funds. This method was deemed relevant for the study because data was based on human experiences and observations, making it more compelling and powerful (Mohajan, 2018). In this study, data were gathered using semi-structured interviews and document analysis.

3.2. Research paradigm

The study is underpinned by the interpretive paradigm. This paradigm is used to understand and interpret finance committees' experiences in managing school funds from the perspectives of the committee members (Appanna, 2022). In this paradigm, qualitative researchers use data collection tools such as interviews, focus groups, and participant observation to understand the situation (Dawadi et al., 2021). Pervin and Mokhtar (2022:421) edify that in the interpretivist paradigm, researchers craft their questions in a way that focuses on understanding the 'how' and 'why' questions to find answers to qualitative research

questions. Therefore, the semi-structured telephone interview was appropriate for the qualitative research in answering the research questions through the participants' responses.

3.3. Research design

Kothari (2004) describes research design as a plan researcher follows when collecting and analysing data without consuming a lot of time and financial resources. Furthermore, a research design in qualitative research can be naturalistic observations, a survey, or a case study. Therefore, this study adopted a case study research design because case study research is usually qualitative in nature, and it aims to provide in-depth descriptions of a small number of cases (Dibete & Potokri, 2017). A case study design aims to better understand the dynamics of a specific situation in the real world. The researchers applied the case study because the experiences of the finance committee were investigated in a real-life context (at school) in the uMkhanyakude District. To investigate the experiences of the finance committee in managing funds in remote areas, four schools in the uMkhanyakude District under Jozini Circuit were chosen for this study.

3.4 Population and sampling

Botha (2019) describes a population as the total number of units from which data can be collected, such as individuals, events, and organisations. It is a group of people who share one or more traits of interest (Ashiamah, 2017). The target group for this study comprised the finance committee members from four quintile one secondary schools in KwaZulu-Natal (KZN), uMkhanyakude District, Jozini Circuit. Therefore, four principals, four treasurers, and four finance officers were targeted. Table 1 presents the biographical data of the participants.

The process of selecting individuals or sampling units from a sample frame is known as sampling (Martinez-Mesa et al., 2016), which is a subset of the population considered for actual inclusion in the study or a subset of measurements drawn from a population that a researcher is interested in (De Vos et al., 2013). Consequently, the sample size for this study was four schools; that is, four principals, four treasurers, and four finance officers were sampled to participate in this study using purposive sampling method. This method was chosen to ensure participants would provide the most appropriate answers to the questions because they have been on the finance committee for more than two years. The sampling processes were also motivated by the proximity of the participants (Mutekwe, 2020) and the fact that all

the participants were finance committee members within the conveniently sampled education district.

Table 1
Demographic characteristics

Participants	Age	Gender	Qualifications	Experience in SGB
School 1				
P1	45 years	Male	BEd Hons	15 years
T1	38 years	Male	Matric	2 years
FO1	28 years	Male	BEd	2 years
School 2				
P2	48 years	Male	BEd	5 years
T2	42 years	Female	Standard 5	2 years
FO2	37 years	Female	B Admin	2 years
School 3				
P3	47 years	Male	BEd	3 years
T3	49 years	Male	Standard 8	8 years
FO3	35 years	Female	Matric	2 years
School 4				
P4	50 years	Male	BEd Hons	12 years
T4	48 years	Female	BEd	8 years
FO4	29 years	Female	BA	2 years

Legend: P1: Principal 1; P2: Principal 2; P3: Principal 3; P4: Principal 4; T1:Treasurer 1; T2: Treasurer 2; T3:Treasurer 3; T4: Treasurer 4; FO1: Finance officer 1; FO2: Finance officer 2; FO3: Finance officer 3; FO4: Finance officer 4

3.5. Data collection instruments

This study used two data collection methods to explore the perceptions of the finance committees in managing school funds in rural areas. McMillan and Schumacher (2010) postulate that using more than one data collection method in the study gives more meaning to the topic, hence increasing the reliability and validity of the results being obtained. Therefore, this inquiry collected data using primary and secondary sources. Consequently, primary data used in this study were collected through an interview with the relevant informants, namely principals, treasurers, and finance officers' members of the finance committee in uMkhanyakude District, Jozini Circuit. Furthermore, secondary data used in this study were

collected from minutes of meetings for finance committees, finance policies, legislations, government documents, and the schools' financial statements. The data collection methods contextualised for the study include:

Semi-structured interview. The study adopted a semi-structured interview to collect data from the participants. Most qualitative researchers view knowledge as situational and the interview as a social situation as any other interaction (Mason, 2002). According to Fouche (2002), qualitative interview is an important means of collecting data and aims to recognise the world from the viewpoint of the participant and to unravel the interpretation of people experiences. This means that interviews were the most appropriate tool to collect data in this study since the experiences of the finance committee were explored in the natural setting. Therefore, adopting an interview data collection method is useful for ensuring the reliability of results, where a researcher engages with participants by posing questions in a neutral manner, listening attentively to participants' responses and asking follow-up questions and probe on those responses (Mason, 2002). The interview protocol included open-ended questions and several probing suggestions. Each participant was interviewed for an hour.

Document analysis. Johnson and Christensen (2012) explain document analysis as the most important source (secondary data source) of data collection, and it is used to supplement data collected from the interviews. Document analysis is part of qualitative research; this includes, amongst others, identifying and analysing electronic and printed documents to supplement the data collected from the interviews (Brooks & Normore, 2015; Maree, 2016; Yim, 2014). Consequently, documents that were used were financial statements, minutes of the finance committee meetings, finance policies, etc. Document analysis was used in the inquiry so that the researchers could explore the perceptions of the finance committee in the management of school funds.

3.6 Research ethics

Informed consent. The researchers produced an ethical clearance certificate from the University of South Africa Ethics Committee and a permission letter from the KZN DoE to the school principal to ask for permission to research at their school. The purpose of the study was explained to the participants, who were also given consent letters to read and sign. Lastly,

the participants were informed about their freedom to withdraw at any time in this study if they wanted to.

Anonymity and confidentiality. After data were collected, the information given by the participants was saved on a USB and password-protected computer that was locked away in a safe. Participants' identities and schools were protected by presenting the findings anonymously. Hence, no personal information was asked during the interviews.

3.7 Data analysis

This study employed the thematic data analysis method. In addition to thematic analysis, other approaches to qualitative data analysis include content, narrative, ground theory, and discourse analysis (Archer, 2018; Islam & Aldaihani, 2022). Maree (2016) postulates that qualitative data analysis includes an identification pattern and the relationship between themes without being based on the previous theory. The results are presented and analyzed by using data extracts to support arguments made in answering the research question (Kiger & Varpio, 2020). Mutweke (2020) adds that the data analysis process follows a thematic approach in which the codes emanating from the interpretation of the interview responses are firstly clustered into code families before being assigned to the different themes that eventually form the basis of the discussion of the results.

4. Results and Discussion

4.1. Themes generated from the interview

In this study, the following themes emerged: the experiences of the finance committee in the financial management of remote schools, the obstacles that prevent the finance committee from effectively managing the school funds in remote schools, the strategies to overcome challenges faced by the finance committee in managing funds, and the factors that contribute to the effective management of school funds by the finance committee.

Theme 1: Understanding of roles and responsibilities by the office bearers

This theme reports on the participants' understanding of their portfolio's roles in the school finance committee. It emerged from the interviews that almost all principals knew that

their role is to advise finance committee members on their roles in managing school finances. The participants' views are explained in the sub-themes.

Principals as the ex-officio of the finance committees. The school principals showed an understanding of their roles and responsibilities in the finance committee. For example, P2 said:

“My main duty is to direct and capacitate, more especially by giving some workshops to all members of the SGB. I workshop them according to their positions so that they will know or carry out their duties exactly whether finance office or treasurer.”

The comments by P2 suggest that capacitating the finance committee members through workshops makes them more capable and understand their roles and responsibilities in managing the school's finances. A similar view was also expressed by P4, who said:

“As the principal of the school, I advise the finance committee of what is expected of them as members of the finance committee, and I then workshop them about their duties so that they will know what is expected of them. Then, as ex-office, I must also identify the needs of the school so that anything is done accordingly.”

The comments by P2 and P4 suggest that most principals, as ex-officio members of finance committees, understand that capacitating and advising finance committee members serves as a foundation in helping them execute their tasks effectively. Therefore, they ensure that they supervise finance committee members on the use of the school finances. P2 shared:

“My roles and duties are to advise and direct the committee on the school funds as a part of governance and enshrined in the SASA direct that the school funds must be under the supervision of SGB and the principal must be as the supervisor of that committee who directs, meetings, procurement and other management functions that are pertaining into to the management of the school funds. Because in the end, according to the SASA, the principal is accountable for the proper management of school funds. That is my role as a principal.”

From the commentaries of the participants, it can be inferred that principals, as ex-officio members of the finance committee, play a pivotal role in capacitating, advising, directing, and supervising the finance committee members so they can conduct their duties for the benefit of the school. It also transpired from participants' comments that principals help

the finance committee members with the execution of their duties because if they don't, they are the ones who account to relevant stakeholders if there is any mismanagement of school finances.

Treasurers as the chairpersons of the finance committees. The treasurers who serve as chairpersons in the school finance committee showed an understanding of their roles and duties in the finance committee. For example, T1 said:

“Mine is to look after the school finances, income and expenses and check whether it is in line with the budget of the school. I also make sure that any movement of cash is recorded, and the proof of that movement is kept because we will need it when we do record and when auditors are auditing the books of the school.”

The comment by T1 suggests that guarding against school finance and managing income and expenses to ensure that they are in line with the budget, as well as recording any movement of finances are roles and duties of the finance committee. Moreover, T2 concurs with what T1 suggested by saying:

“I work with the school principal. I also look after the schools' funds, all receipts, and payments. I also provide a financial report to the SGB.”

Furthermore, T3 suggested he was given powers to manage school finance as a treasurer. He also stated that the other members of the SGB, especially the principal, cannot use school funds without the endorsement by the treasurer. For example, T3 said:

“I authorise any movement of cash. Every movement of cash should be acknowledged by me. Even in the case of emergency, the principal should first phone me even if I would not be part of it, but I must know it because nothing concerning school funds should happen without my knowledge.”

The comments by T1, T2, and T3 suggest that looking after school finances and managing the income and expenses of the school are pivotal roles for treasurers in managing school finances. From their commentaries, it can be inferred that treasurers are tasked to look after school funds. The principals and other members of the finance committee must inform the treasurer about anything regarding school finances. As a result, nothing should happen

regarding the usage of school finances without the knowledge and endorsement of the treasurer because it will have a negative impact on the audit report of the school.

Finance officers as bookkeepers of the finance committee. The finance officers who serve as bookkeepers in the SGB also showed an understanding of their roles and responsibilities in the finance committee. For example, FO3 said:

“I print the bank statement, then I record transactions looking at the bank statement, including bank charges and interest. So, I calculate and make sure that the finance books balance. I review all my financial records documents and ensure they are up to date.”

The comments by FO3 suggest that he reconciles the school's financial statements. Similarly, FO4 expressed that:

“My duty in this regard is to do the preparation for payments by issuing the payment advice. Secondly, if we have paid a service provider, we do a follow-up with him/her to check whether they received their money. Then we do the bank reconciliation where we compare the books of the school, i.e., CRJ and CPJ, against the bank statement.”

The commentaries by FO3 and FO4 suggest that most finance officers understand that preparing bank reconciliation, recording of financial information, and record keeping are their key responsibilities in an effective school financial management system. This helps them detect errors and omissions, correct them and detect fraudulent activities, then develop internal controls for effective school financial management. It also suggests that recording and keeping financial information helps the finance officers for future reference and accountability.

Theme 2: Hindrances to the effective management of school funds

This theme reports on the challenges that finance committees face with regard to managing school finances. The interviews revealed that most finance committees lack the proper skills to manage the school funds. It also emerged that some schools are underfunded.

Illiteracy among the finance committee members. The school principals who serve as ex-officio on the finance committees raised concerns about the high level of illiteracy among the members of the finance committees. For example, P3 said:

“Most members of the SGB are illiterate which led to problems in terms of running the funds and the school because they have a child at school irrespective of being a grade 1 parent. You are chosen even if you do not have at least grade 4, which creates problems because it needs some understanding of accounting.”

The commentary by P3 suggests that a lack of proper knowledge among the members of the finance committees to manage school funds leads to problems. A similar view was also expressed by P4, who stated:

“Members of SGB most of them are illiterate and that lead to problems in managing the school the funds.”

The sentiments of P3 and P4 attest to the fact that most members of finance committees are incapacitated to manage the school funds. P2 decried that the government is doing little to ensure that the members of the SGB finance committees are equipped with relevant skills to manage the school finances. P2 said:

“Another thing is the lack of skills, more especially in the finance committee, and the Department of Education is doing less to incapacitate all the member of the SGB to perform their duties, so it seems to be lacking, more especially in the aspect of fundraising.”

Furthermore, the treasurer suggested that illiteracy among some members of the finance committee, including treasurers, is also a cause for concern. F2 said:

“The issue is about the illiteracy among us as treasurers; as a result, principals do as they please in managing school funds. We rely more on the principal as someone who has gone for formal education and possesses accounting skills. As treasurers, we get insufficient training from the Department of Education. In fact, we only get microwave training.”

The comments by T2 suggest that treasurers are of the opinion that illiteracy among treasurers as chairpersons of the finance committee causes principals to manage schools as they please. He further suggested that they tend to entrust principals with their duties since they do not have the necessary skills to execute their duties as treasurers. Moreover, T1 believes that as treasurers, sometimes they even fail to read and write. He had to say:

“Most of us are illiterate, and this causes problems in school funds management since we sometimes cannot read and write. Even when the state organises

workshops, we just go there for the sake of being invited, but nothing we gained there”.

The comments by T1 and T2 suggest that illiteracy among them is a serious issue in managing school funds. They further alluded that even when they attend workshops, they do not understand the workshop's content since it is presented in English.

From the participants' commentaries, it can be inferred that the members of the finance committees lack the proper skills to manage the school funds. As a result, principals find it difficult to work with individuals who lack the proper skills to manage the school funds.

Insufficient funds deposited by the state to the school account. The school principals are also concerned about the insufficient funds deposited by the DoE to the school account. For example, P1 said:

“Before talking about management, the main challenge that the money is never enough and in the case of schools which are non-Section 21, you will find that a chunk of money is given to a school for other LTSM purposes, which it should be used by the school in assisting the school cover shortages. It is not an easy task to manage a school. The challenges are that if the school is underfunded, I would say under-resourced then managing school funds is a big challenge. Parents and learners do not understand that part of the lack of resources is caused by underfunding of the school, and they do not understand that funding should tally with the number of learners in the school.”

The commentary by P1 suggests that the allocation for norms and standards deposited to the school is not sufficient to cover the expenses of the school, and due to its insufficiency, it leads to problems in managing school funds. A similar pronouncement was made by P2, who said:

“Shortage of cash, so we used to run the school using debts. No money at all, but you must run the school. When the money comes, already you have to pay people who have service the school like teachers who attend the workshop, but it is a shortage, more especially, funds are not enough.”

The sentiments of P1 and P2 attest to the fact that funds deposited by DoE to the school account are not enough to cater for the needs of the school. P2 pronounced that due to

insufficient funds, finance committee members are forced to run the school by debt, which causes more problems in managing school funds.

In addition, P4 complained about the differences in the allocation of norms and standards that exist among public schools, where other schools are only allocated 30% of the total allocation because they are not Section 21 with function C. This difference leads to many schools struggling to afford operating expenses because the DoE procures on its behalf using service providers who charge extraordinary prices. For example:

“But as a non-Section 21 school, you will find that money doesn’t come to you. Only what you must do, you must order. It became a problem for me to manage that process because you will find that you will order something that more or less costs R1 000 or R1 200, but you will find that the tendering process from the department, you will find that an item costs R6,000.00 something that you know very well that is costing less than that. You cannot do anything about that, so your hands become tight. The other thing is that money gets into the school account late.”

Furthermore, finance officers suggested that money deposited by the DoE to the school account is a problem in effectively managing school funds. For example, FO4 said:

“What can I say on my side? The shortage of money received from the state is insufficient. Normally, we run the school with debts”.

In addition, FO3 attests to the fact that funds deposited to the school account by the state are not enough to cover the school's expenses. For example:

“The money allocated for each child has not been increased for some years to keep up with an increase in prices generally.”

The comments by FO4 and FO3 suggest that finance officers see that the insufficient funds deposited by the state to the school results in the running of schools with debts by the finance committee. They further decried that money is not increasing in line with the inflation rate, and this causes a serious concern in the management of school expenses. Similarly, treasurers suggested that insufficient funds deposited to schools by the state are a cause of concern in managing school funds. For example, T3 said:

“The problem we normally face is the challenge of insufficient funds allocated by the state to the school. Yearly, the prices in shops keep on increasing, but the state

doesn't keep up with that. This causes the school to have a smaller budget to cater to its uprising needs."

The comments by T3 suggest that treasurers also believe that the insufficient money deposited by the state causes the finance committee not to manage funds effectively because expenses keep increasing while the income stays the same. Moreover, T1 is of the view that as a treasurer, they end up running the school with debts. He had to say:

"Insufficient budget, late deposit of school funds by the state, lack of training of SGB members by the state. And this has led many schools being run with debts."

From the participants' commentaries, it can be said that insufficient funds deposited by the state to schools cause a challenge in the management of school funds. The insufficient funds deposited have a negative impact on the school because it sometimes leads to the school being run on debt, which makes it difficult to finance the school's expenses. As a result, it becomes difficult for the service providers to give school services on credit.

Late deposit of school funds. The finance officers raised concerns about the late deposit of school funds by KZN DoE in the school account. For example, FO2 said:

"Another problem is to owe a service provider large amounts of money. They keep on calling, wanting their money. These problems are caused by the delay in the deposit of money in the school account. This led to schools being run by debts because it is the fact that a school should continue operating whether the money is deposited or not."

The commentary by FO2 suggests that the delays in depositing the norms and standards by the state to the school lead to problems in the management of school funds. A similar view was expressed by FO4, who stated:

"Another one is the delay of money the state deposits into the school account. You will find principals buying school consumables on credit from the service providers. In some cases, you will find service providers denying schools credit because of the time delays for being paid back by the schools."

The views by FO4 attest that the state's late deposit of school funds causes many problems for the effective management of school funds. FO4 alluded to the fact that sometimes schools find themselves owing service providers. Additionally, the state deposits money late.

This causes a delay in money being paid to the service providers, which negatively impacts the credit score of schools to the service providers. As a result, service providers would sometimes deny schools credit.

Theme 3: Strategies to overcome challenges on the management of the school funds

This theme reports on the strategies that the school finance committees could consider easing the challenges of managing school finances. It emerged from the interviews that capacitating the school finance committee as well as depositing school funds on time can help the finance committee to effectively manage school funds.

Capacitate finance committee members. The school principals who serve as ex-officio in the SGB suggest that the capacitation of school finance members helps effectively manage school funds. For example, P2 said:

“Capacitate with workshops all finance committee members so that they can have a clue of managing school funds.”

P2 commentary suggests that when the finance committee members are capacitated with the necessary financial management skills, it will make them more effective in managing school finances. A similar view was also expressed by P3, who said:

“One of the strategies is capacitation, regular capacitation; it is not enough for the governance section to convince one meeting per year to capacitate the finance committee. There must be a regular capacitation so that the funds of the school can be managed effectively.”

The comments by P2 and P3 suggest that most principals see regular capacitation of school finance committee members as a solution to the mismanagement of school finances. They allude to the fact that the annual training they get is not enough for the finance committee members to excel in managing school funds. Furthermore, the treasurer suggested regular capacitating of the SGB members as a strategy to fight against the mismanagement of school funds. For example, T1 said:

“I think if the state can increase the allocation per learner. Regular training of the school finance committee members will help them have basic financial management skills. I think if the state can infuse a law which says every school

governing body should possess at least grade 12 for them to be eligible for being elected in the school governing body. I think the issue of being illiterate can be minimised in managing school funds.”

The comments by T1 suggest that treasurers are also of the view that training the finance committee members regularly on financial management skills will lead to an effective management of school funds. He further stated that the state should only allow Grade 12 holders to be elected to the SGB.

Deposit norms and standards on time. The school principals who serve as ex-officio in the SGB suggest that the state's early deposit of norms and standards to school coffers leads to effective management of school funds. For example, P2 said:

“I would say it will be better for the government to release money on time so that schools will be able to do things according to their budget so that they cannot deviate from the budget, so the government should release money on time.”

The comments by P4 suggest that paying norms and standards on time is beneficial to the finance committee because everything is done as per the budget of the school, which can help the finance committee not to run the school by debt. A similar view was expressed by P1, who said:

“I think the state should deposit school funds on time to avoid running schools with debts and owing service providers for a long period of time.”

The comments by P4 and P1 suggest that most principals view the early deposit of school funds by the state as a remedial measure for schools being run with debts. Furthermore, treasurers suggested that paying school funds by the state on time is also a solution for schools being run with debts. For example, T1 said:

“I think if the state can increase the allocation per learner. Regularly train the SGB members and deposit school allocation on time by the state to avoid schools being run using the debts.”

T3 stressed the importance of paying school norms and standards on time to avoid owing service providers for quite long periods of time. He shared:

“I think the state can increase an allocation per learner because there are schools who are really poor, and on top of that, the school funds should be deposited on time to avoid owing service providers for a long period of time.”

From the participants’ comments, it can be inferred that if the state ensures that all schools receive their norms and standards timeously, the issue of the school running out of funds can be solved. Moreover, on the earlier depositing of school funds by the state, schools will no longer have the problem of operating with debts, which causes a problem in the cash flow of the school.

Increasing money allocated to each school. The finance officers who serve as bookkeepers in the SGB suggest that the state must increase the school allocation per child to effectively manage school funds. For example, FO3 said:

“Another one, increasing the money allocated to each child, to keep up with changes in general prices. I think that can make a difference in terms of budgeting for the expenses of the school.”

The commentary by FO3 suggests that if the state can increase the allocation per learner for the norms and standards yearly, then the finance committee would not be under the challenge of running short of cash to cover the rising expenses of the school. A similar view was also expressed by FO2, who said:

“Schools should be given an increment that is in line with inflation. We have been crying to the state about increasing the expenses, but the money allocated. Maybe the department can make sure that all schools should be given Section 21 with function C because every school will have enough money to cover the expenses.”

The comments by FO2 and FO3 suggest that most finance officers see an increase of money deposited by the state to the school account as per the inflation of the country, which can minimise the issue of expenses being more than an income deposited to the school account. In addition, treasurers alluded to the fact that some schools are not getting income from other sources but are only relying on the norms and standards deposited by the state to the school account. So, if the state deposits insufficient funds, it can lead to a problem in managing the school's budget. For example, T3 said:

“Maybe I think the state can increase an allocation per learner because there are schools that are really poor.”

T4 stressed the importance of increasing the norms and standards in line with the school's inflation rate. He said:

“I think the department should improve the budget like providing enough funds to each school or increase the allocation per child so that we can be able to buy everything needed by the school because people, especially parents, would assume that the treasurer is using school funds for personal gain.”

It can be inferred that most members of the finance committee believed that an increase in the norms and standards allocated per learner as per the inflation rate of the country will lead to better management of the school's budget. This will help the finance committee members to easily manage the increasing expenses of the school since income will be enough to cover the costs of the school. The participants were of the opinion that most schools are poor, and they are relying on the funds deposited by the state. Increasing the norms and standards deposited to the school will give relief to the school finance committee to manage the school funds effectively.

Theme 4: Financial duties of the finance committee members

This theme reports on the specific financial duties of the school finance committees regarding managing school finances. It emerged from the interviews that most finance committees see the keeping of financial records, reconciliation of schoolbooks, and drawing up of school budget as their key duties in managing school funds.

Keeping of financial records and preparation of financial statements. In this sub-theme, the participants reflected on their financial duties in keeping financial records and the preparation of financial statements. It appears from the participants' opinions that members of the finance committee play an important part in record keeping and preparation of financial statements. For example, FO1 mentioned:

“My duties as a financial officer are to prepare records and documents covering accounting transactions and then for management review. Also, to ensure that accurate records are kept by the standard practice, I prepare monthly, quarterly, and annual financial reports as a finance officer, the one who is in the financial auditing.”

A similar view was stressed by FO2 of the importance of their roles in record keeping and the preparation of financial statements. He said:

“My duty is to make sure that the preparing the financial statements is done as per the rules of the PFMA and SASA as well as all legislations that govern the management of school funds. I also sure that financial files where all finance matters are kept safely and are presented to the school governing body in the form of reports monthly and quarterly.”

Furthermore, principals as ex-officio members in the SGB opined their roles and responsibilities on the record keeping and preparing financial statements. For example, P1 said:

“I also help the finance officers in executing their duties, like I help them with the structures of how journals and financial statements should entail as well as how to keep the records of financial information. And I help them prepare monthly and quarterly reports for the whole body of the SGB.”

P1’s views suggest that principals play a key role in helping the finance committee members in executing their duties. They furnish them with all the necessary resources for them to easily prepare the financial statements. A similar view was expressed by P2, who said:

“I help finance officers in the execution of their job, such as how to record financial information on cash journals, how to prepare financial reports and what information should be included in the financial statements of the school.”

Reconciliation of bank statements and cash journals. In this sub-theme, the finance officers expressed their views on their duties in the preparation of bank reconciliation statements for effective school funds management. It transpired from the finance officers’ views that preparing bank reconciliation helps them in executing their duties of financial management effectively. For example, FO1 said:

“As a finance officer, I print the bank statement at the end of each month. Then, I compare it with the cash journals to detect errors, omissions, and fraud, then correct them through the bank reconciliation statement. I also use bank statements and cashbooks to control expenditures. As a finance officer, I compile monthly and quarterly expenditures and present them to the finance committee. I also prepare the financial statement with the school's principal and treasurer.”

FO2 added that the role of the finance committee is to prepare bank reconciliation. He said:

“My duty in this regard is to do the bank reconciliation where we compare the books of the school, i.e., CRJ and CPJ, against the bank statement in identifying errors and omissions as well as correcting them.”

FO3 expressed a similar view. He had to say:

“I print the bank statement, then I record transactions down looking at the bank statement, including bank charges and interest. So, I will calculate and make sure that finance books do balance. I review all my financial records documents and ensure they are up to date.”

The sentiments made by FO1, 2, and 3 suggest that their role in the preparation of bank reconciliation is of great importance in the management of school funds because through this process, the bank and the school come into an agreement in terms of receipts and payments. Furthermore, principals as department representatives in the SGB reflected on their roles with regard to the preparation of bank reconciliation. P4 said:

“I help the finance officer prepare for bank reconciliation. I help them on how to download bank statements.”

Bank reconciliation plays an important role in the effective management of school funds. It emerged from different participants that this process helps identify errors and omissions, and by then, the finance committee can rectify them. It also helps in detecting fraudulent activities that may be committed by the bookkeeper of the business regarding cash. This will help the finance committee to come up with internal controls that will guard against the mismanagement of cash.

Drawing up of school budget. In this sub-theme, the participants reflected on their duty in preparing the school budget. It appeared from the principals’ sentiments that the finance committee plays a key role in preparing the school budget. For example, P2 said:

“The school budget is started by finance committee, it goes to SGB, and the final stage is when it is authorised and approved by parents in parent meetings. But my duty or role during that stage is to guide all members of the finance committee and SGB about the rules and regulations to use Department about the policy on

how to use public funds, so it is very important. I guide them by stating which one should be budgeted for etc.”

P3 also stressed the finance committee's role in preparing the school budget. He said:

“The budget is drawn up by the finance committee it is the responsibility of the finance committee to draw up the budget. And my contribution as an everyday monitor of the functioning of the school because I am hands-on in the functioning of the school, so one of my responsibilities is to identify the shortage of what needs to be fixed at school and take that to the finance committee through the needs of the school so that when they draw up the budget, they will include it on the budget.”

Furthermore, treasurers, as the chairpersons of the finance committees, reflected on their roles in the preparation of the school budget. T1 said:

“I obtain inputs from various departments and submit them to the finance committee. I draw up the draft for submission to the SGB. I send a notice for a budget meeting to parents.”

This view suggests T1 consults different stakeholders affected by the school budget. During the consultations, T1 want to ensure that the school budget caters for the needs of all parties in the school. On the other hand, T3 indicated that the preparation of the school budget is guided by the school allocations. He mentioned:

“We prepare the budget based on the allocation by the state and the needs prescribed that we call the meeting of the whole SGB body and then discuss what we have prepared, and then we take a decision.”

The school budget is among the key duties of the finance committee. It also emerged that different school committee members perform different tasks when preparing the school budget. This is because the school budget helps the finance committee to execute their plans and finance various projects that the school needs to undertake; hence, the preparation of the school budget takes centre stage on the duties of the finance committee.

Adhering to legislations that govern the school funds. In this sub-theme, the participants reflected on their ability to follow the legislation that led to the effective

management of school funds. It transpired from the principals' sentiments that the finance committee understand the key legislations for effectively managing school funds. For example, P1 said:

“Because the school is the state institution, one of the most prominent laws is the Public Funds Management Act, which also stipulates how public funds need to be regulated, but specifically on the school, the South African Schools Act regulate how things are supposed to be done, but normally what they normally do with the department, they will create for us a document which includes all these laws which we need to know. “

P4 also expressed the importance of the understanding of key legislations in effective school funds management. He said:

“I think there is SASA, which is the South African School Act 84 of 1996, and the PFMA, those are the legislation that governs the management of school funds by the SGB. The SASA clearly stipulates the terms and conditions on how school funds should be managed.”

On the other hand, P3 stressed that PFMA is the umbrella law under which other laws fall. This means that no other law is above the PFMA because it regulates all state organs for funds management.

“The South African Schools Act is a prominent Act that every school should follow in terms of finance management. Another one is the Public Funds Management Act, which is a supreme act for the management of state funds and the finance school policy.”

Finance officers, as bookkeepers in the finance committee, reflected on the need to understand the legislation that governs the management of school funds. FO3 said:

“Ok, we have the Public Funds Management Act, South African Schools Act, norms and standards for school funding and the National Education Policy Act. These acts shed light on how to manage school funds effectively for us as members of the finance committee.”

This view by FO3 suggests that the finance committee should be in the position of knowing basic legislation for school funds management for the benefit of the school. A similar

view was expressed by FO4 regarding the understanding of school funds management legislation. He shared:

“I use the Public Funds Management Act, South African Schools Act, and Public Administrative Measures when we manage the school funds. These laws express some rules and regulations on how to manage school funds.”

Most of the participants understand the need to know the basic legislation for school finance management. It appears from the participants’ comments that understanding these legislations leads to effective management of school finances. This is because basic legislations help the finance committee not deviate from what the law wants in preparing financial statements and record keeping, which is fundamental for an unqualified audit report.

4.2. Findings from the document analysis

The school documents examined for the purpose of this study were minutes of the finance committee meetings, school finance policy, legislation documents, and audited financial statements. The data from documents were analysed and interpreted from four schools.

a. Minutes of the finance meeting

School 1. The school held three finance meetings for the 2023 financial year. The finance minutes of this school followed almost all the basic aspects of writing minutes. The following aspects were incorporated in the minutes: date, time, agenda, purpose of the meeting, reading of previous meeting minutes, adoption of the previous meeting minutes, welcoming remarks of the chairperson, apologies, and closure. The names of people who attended the meeting and the next meeting date were not indicated. The following matters were discussed by the committee members during the meeting: presentation of financial reports, half yearly budget review, appointment of the company that would purchase the stationery and textbooks for the school, and the results of auditing of the school financial statements. All matters discussed in the meeting were related to the school's finances. Other matters of concern were indicated in the agenda.

School 2. The school only held one finance committee meeting for the 2023 financial year. Some basic aspects of the minutes were not indicated in the finance meeting held by the committee. Only the following aspects were outlined in the minutes: the purpose of the

meeting, time, and date of the meeting. The names of people who attended the meeting, apologies, welcome remarks, and the agenda were not presented. The secretary wrote that the treasurer presented the financial report, and the chairperson presented the budget, but no details were provided in the minutes. Other matters of concern were not indicated in the minutes as well as the date of the next meeting.

School 3. The school violated the provisions of the SASA because it did not hold a finance meeting during the 2023 financial year. However, in 2022, the school held one finance meeting, which included the following: aspects of writing the minutes, the purpose of the meeting, welcoming remarks by the chairperson, time, and the date of the meeting. The minutes did not include the following aspects: reading of the previous meeting minutes, agenda, apologies, other matters of concern and the indication of the next meeting. The chairperson presented the detailed financial report of the school, and other members of the committee were given the opportunity to voice their inputs for the financial report presented. All members were satisfied and approved it.

School 4. During the analysis and interpretation of finance minutes in School 4, it was found that the school only held two finance committee meetings for the 2023 financial year. The minutes included the following: basic aspects of writing minutes, date, purpose of the meeting, and the agenda. The previous meeting minutes were read but not adopted by the members because no opportunity was given to them to adopt them, and the welcoming remarks were also indicated. However, the following basic aspects of the finance minutes were not incorporated: indication of apologies, other matters of concern, the time, and date of the next meeting. During the meeting, the chairperson presented a detailed financial report to the committee. All members were satisfied and adopted it.

b. The school finance policy

School 1. During the analysis and interpretation of the school finance policy for School 1, it was found that the school had a functional finance policy. Almost all basic aspects of the school finance policy were incorporated into their finance policy. The following aspects of the school finance policy were included in the finance policy: receiving of cash, payments, safekeeping of financial documents, donations, budgeting, school bank account, fundraising, depositing of cash, auditing of financial statements, petty cash, and tendering system. However, the roles and responsibilities of the finance committee members were not included

in the finance policy, including the signatures of all members of the finance committee, to ensure that they endorsed it. This is against the SASA.

School 2. This school had an eight-page finance policy, which possessed almost all the requirements of the functional finance policy. It can be put into light that the SGB, as an umbrella of the finance committee, is doing its best to follow the guidelines for safeguarding school funds. Receiving of cash, payments, safekeeping of financial documents, donations, budgeting, school bank account, fundraising, depositing of cash, auditing of financial statements, petty cash, and tendering system are the items included in the finance policy that make it functional. However, the portfolio of the finance committee members, their endorsement, and bank reconciliation process, were not incorporated in the school finance policy.

School 3. The school had a two-page finance policy, which did not have a school stamp, signatures of the finance committee members, roles and responsibilities of the members, receiving of cash, safekeeping of financial documents, donations, bank reconciliation process, fundraising plan, auditing of financial statements, and tendering process. As per the researcher's analysis, this school lacks the basic skills of preparing a functional finance policy, thus violating the SASA's provisions. However, some important aspects of the finance policy are included in the policy, like payments, depositing of cash, and petty cash.

School 4. The school had a 12-page finance policy, which included almost all the basic aspects of the functional finance policy. The aspects contained include roles and responsibilities of the finance committee members, receiving of cash, payments, safekeeping of financial documents, donations, budgeting, school bank account, fundraising, depositing of cash, auditing of financial statements, petty cash, and tendering system. However, the policy did not have the letterhead and name of the school.

c. Legislation documents

School 1. Upon examining the documents, School 1 only had the following legislation documents: the SASA and Public Funds Management Act (PFMA). However, the NNSSF policy was not available, which made their finance policy weak since some of the important aspects of the policy are necessary in the document. The finance committee members claimed that they knew the NNSSF policy, and they also mentioned that money deposited by the state to school funds was not enough to cover the costs of the school. This was not convincing since their finance policy had some aspects that were not included in it. The NNSSF policy specifies

how much each learner is allocated in terms of finances, thus this school would not have a proper budget if it did not have this policy.

School 2. The school only produced the Public Funds Management Act as a legislation document. However, the SASA and NNSSF policy documents were not at their disposal. The principal insisted that they understood these documents, but one was not convincing because their finance policy had omitted several basics.

School 3. The school only had a finance policy, but no legislation documents were produced by the principal or the chairperson of the school. They claimed that they knew the SASA, Public Funds Management Act, and the NNSSF policy, but this was not the case. Upon examination of the school finance policy, it was found that the policy had not included the most critical aspects. Therefore, managing funds in this school would be a challenge it does not have such documentation specifying how public funds should be managed.

School 4. Like school 1, this school had only the SASA and the PFMA as legislation documents. However, the NNSSF policy was unavailable, and they admitted that they did not know what it entailed. The NNSSF policy specifies how much each learner is allocated in terms of finances, thus this school would not have a proper budget without this policy.

As deduced from the findings, the finance committee members were aware of the importance of holding the finance meeting as a requirement of the SASA. This is based on the fact that almost all sampled schools held finance meetings for the 2023 financial year except for School 3, which did not hold finance meetings. The issue was that the finance committee members did not follow an acceptable structure of writing minutes of meetings. The minutes showed that the office bearers did not have the necessary skills to conduct and structure the finance meetings. This could create problems during the auditing process. Furthermore, the secretary of the finance committee failed to capture a detailed discussion of the financial report and budget presentation. This implies that the DoE was not engaged in training the office bearers to be effective when managing school funds.

Findings suggest that all schools had finance policies and understood the importance of having them. However, some schools did not understand that an effective finance policy should have all the necessary aspects, such as roles and responsibilities of all office bearers and the signing the finance policy, which must have a school stamp and the date of endorsement. In all schools, the aspects mentioned were not incorporated in their finance policies, making their finance policy not functional. This shows that the finance committee

members were not well acquainted with the necessary skills to develop a functional finance policy. Some schools did not have the SASA and NNSSF policy as essential legislation for effective school funds management.

From the discussions, it can be argued that office bearers of the finance committee were not well equipped with the structuring of the minutes of meetings and school finance policy documents for effective financial management. Therefore, committees did not understand their roles and responsibilities in managing school funds.

5. Conclusion

The study discussed the experiences faced by the finance committee in managing school funds in uMkhanyakude District. Despite principals being aware of their roles and responsibilities in the finance committee, the results revealed that other members faced several challenges in the management of school funds efficiently and effectively. Several parents in the committee lacked basic literacy skills in managing school funds. Furthermore, the government deposits school funds in the schools' coffers account late. Hence, the sentiments shared by the participants imply that there must be measures taken to ensure effective and efficient management of school funds. The Department of Education should conduct ongoing training sessions for the finance committee members, especially the parents. Subsequently, professionals with accounting degree should perhaps facilitate the training. Moreover, the KwaZulu-Natal Department of Education should deposit adequate funds timeously and in accordance with the inflation rate of the country to avoid recurring debts.

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