

AN INVESTIGATION INTO SCHOOL FINANCE COMMITTEES IN
ADMINISTERING FINANCIAL RESOURCES: A CASE STUDY OF THE
PHOKOANE CIRCUIT, LIMPOPO PROVINCE

Mini Dissertation

By

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DEDICATION

The study is dedicated to my husband, Malope 'a Nape 'a Mogale and my two sons for their understanding, patience, outstanding support and unconditional love throughout my studies. The dedication is also extended to all my siblings for their encouragement and support.

DECLARATION

I, Hubale Ruth Phakwago hereby declare that the mini-dissertation submitted to the University of Limpopo as partial completion for the Degree of Master of Public Administration has not been previously submitted at any other University, that it is my own work and all materials and sources used therein have been duly acknowledged.

Surname and Initials

Date

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- All my relatives and friends for their warm encouragement, advice and support.
- To all the participants who were free in sharing their knowledge and avail themselves during the hard times of the COVID 19 pandemic.

ABSTRACT

Schools depend on the funds allocated by the government, parents and to an extent donation from Non-Governmental Organisations (NGO). According to the Public Finance Management Act, 1999 (Act 1 of 1999), all public institutions must utilise funds in an effective, efficient and transparent manner. Schools as one of the public institutions are therefore expected to meet the expectations. To ensure compliance and smooth administration of public finances in schools, the government developed rules, legislations and policies as guiding tools in the administration of finances. In the school setup it is the responsibility of the school governing bodies guided by the principals to ensure proper and lawful usage of funds (South African Schools Act, 1996, Act 84 of 1996). Furthermore, South African Schools Act, 1996(Act 84 of 1996), stipulates that the responsibilities and the accountability of the finances rest on the shoulders of the Finance Committee. It is therefore necessary for the Finance Committees to have the necessary competencies in financial management and administration.

The study aimed at investigating the competency of the Finance Committees in administering the financial resources in Phokoane Circuit schools. The study was guided by the Professionalism Theory to address the research problem. Professionalism theory also assisted in the methodology used to collect and analyse data to obtain trustworthy findings. The study is a qualitative research enquiry in nature. The study employed qualitative research methods in which data was collected through interviews and document study. Four no-fee schools were sampled. The treasurer, finance officer, SGB Chairperson and Deputy Chairperson of each sampled school constituted the participants of the study.

The study revealed lack of knowledge and skills in financial administration, non-compliance of the legislation frameworks and the financial policies, insufficient accountability; control and monitoring of finances, lack of teamwork, incompetence of Finance Committees members, insufficient financial resources and overlapping of responsibilities between the principals and Finance Committees in schools. Based on these findings the study recommends that in-depth training of Finance Committee be undertaken, Finance Committee members are developed in financial legislative frameworks and policies. Furthermore, the study recommends that the Finance Committee be developed on programmes in accounting, monitoring and control of

finances. Additionally, the study also recommends that teamwork on the financial activities be enhanced and that financial resources in schools be adequately available. Through the development of members of Finance Committee the overlapping responsibilities between the principals and the committee will be avoided.

KEY WORDS

Finance administration, Finance Policy, Finance Committee, Budgeting, Control and Monitoring, Reporting, Procurement, Competency and Public Finance Administration.

LIST OF ABBREVIATIONS AND ACRONYMS

COVID 19	Coronavirus of 2019
FINCOM	Finance Committee
KZN	Kwa Zulu Natal
LPDoE	Limpopo Department of Education
LTSM	Learner Teacher Support Material
NGOs	Non-Governmental Organisations
SASA	South Africa Schools Act
SA-SAMS	South African School and Administration Management System
SGB	School Governing Body
SMCs	School Management Committees
SMMEs	Small, Medium and Micro Enterprises
SMT	School Management Team
PDE	Provincial Department of Education
PT	Professional Theory

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CHAPTER 1: INTRODUCTION AND BACKGROUND

1.1. INTRODUCTION

Public schools are categorised according to fee and non-fee paying. The Department of Education does this to provide quality education to all the learners in the schools. The Finance Committee is mandated to manage the operational costs for effective teaching and learning. As per Nong (2007:79), finances are the cornerstone of each institution and is supported by Nqata (2018:1) that administration of finances is a beneficial ability that contributes to the functionality of the school. Financial administration refers to management of finances by the Finance Committee through involving other stakeholders through consultation, monitoring, reporting so as to promote transparency and accountability. As per the South African Schools Act, 1996 (Act 84 of 1996), the parents component in the Finance Committee must be in larger numbers than the educator component. For the effective and efficient financial administration in schools, the Finance Committees need to confirm that procedures and guidelines that outline obligations and responsibilities are in place (Mestry, 2016:3). Furthermore, Mestry (2017:92) informs us that for the effective administration of financial resources in schools, suitable monitoring and control instruments must be available and understandable so as to prevent mismanagement of finances.

1.2. BACKGROUND

After 1994, public schools were funded by the government. This was aimed at giving the previously disadvantaged groups access to basic education. Financial administration was decentralised in public schools to allow Finance Committees to manage and control the finances as guided by the regulations from the Department of Education. Chisholm, Motala and Valley (2003:246) assert that decentralisation means that educators, parents and other relevant stakeholders will be involved in the administration and segregation of power will be promoted. The South African Schools Act, 1996 (Act 84 of 1996), mandates the Finance Committee to employ regulations and procedures to administer school finances. Finance Committee need to be competent in the application of relevant rules and regulations to be successful to administer finances of schools.

To promote effective and efficient financial administration in schools, the Finance Committees need to be trained continuously. In administering finances, the Finance Committee has to utilise legislations practically in their environment and develop their school based financial policy (Ngobeni, 2015:2). The developed finance policy will be used as a guiding instrument in the administration of the finances to avoid mishandling of finances (Mestry, 2017:94). Failure to develop policies will be running a risk of mismanagement of funds (Theodorou and Pashiardis, 2016:85). Members of the Finance Committee have to contribute actively in the administration of the finances, which is ineffective due to parents who are not skilful and fail to understand the accounting language used. As stipulated in the Public Finance Management Act, 1999 (Act 1 of 1999), public institutions must use public funds effectively, efficiently and transparently as per their financial plans so as to avoid futile expenditure, which the Finance Committee failed to do due to unavailability of financial policies and regulations within their schools. In administering the finances, the Committee has the responsibility of budgeting, procurement, controlling, monitoring, recording and reporting (Limpopo Prescript for the Management of Schools Funds in the Public Schools, 2011:10). The effective administration of the finances in each school depends on the systems, competencies and abilities of the Finance Committee. The Finance Committee has to apply all the financial systems in place to administer the finances and the principal as an *ex officio* member must give support and guidance (South African Schools Act, 1996 (Act 84 of 1996). Therefore, the study discovered challenges faced by the Finance Committee in performing their duties as prescribed in the Limpopo Prescript for the Management of Schools Funds in the Public Schools (2011:10) and as discovered by Mpolokeng (2011), Ngobeni (2015), Mestry (2017) and Nqata (2018). Transparency, accountability and collaboration are key for effective management of funds but as cited by Mestry (2006:133)..

1.3. RATIONALE FOR THE STUDY

The Prescript for the Management of School Funds in the Public Schools (2011:12) gives the Finance Committee an obligation to administer all the financial resources of the school. In this prescript the principal is an *ex officio*. As an *ex officio* member of the school finance committee, the principal has to assure that the Finance Committee implement all the financial regulations when administering finances. Mashele (2009:120) revealed that the parents' component in the Finance Committee

from previously underprivileged groups encountered difficulties to contribute effectively. These included development of policies, procurement processes, budgeting, monitoring and control. As Phokoane Circuit is in the previously disadvantaged area, it is necessary for the researcher to investigate how the Finance Committees within the circuit administers their finances. No study had been done on the similar topic in this area.

1.4. PROBLEM STATEMENT

The South African Schools Act, 1996 (Act 84 of 1996) mandates all the public schools to give full responsibility of financial management to the Finance Committee. The Finance Committee is formed by elected members of the governance. Parents are in majority in the Finance Committee. The School Finance Committee of each public school is responsible to manage and control all the school financial resources. The Finance Committee is delegated to manage financial resources, draft the budget and implement it effectively after approval (Mestry and Naidoo, 2009:108). It is vital for the Finance Committee to have financial skills and competencies so as to be functional. As indicated by Naidoo and Mestry (2017:93), the Finance Committee needs to develop a detailed finance policy in line with the financial regulations, which will be used as a guiding tool. Failure for the Committee to operate without the policy, will lead to mishandling of school finances. The Finance Committee has no financial skills and knowledge to perform their duties (Segwapa, 2008:129) and agrees with Naidoo (2010:7) that financial administration is a challenge as the Committees lack knowledge on development of the financial policy. In his research study Mestry (2006:26), found that the Finance Committees encountered problems with utilisation and monitoring of school finances.

It seems there is a need to undertake a research study on the competence of Finance Committee in the focused area. The need is clearly necessitated by the article in Sowetan Live (30th October 2018) in Limpopo Province, Sekhukhune District, that found that the Chairperson of a particular School Governing Body embezzled an amount of R29 000 from the school account. Accordingly, the Principal as the accounting officer needed to have realised this embezzlement to avoid the mismanagement (South African Schools Act, 1996, Act 84 of 1996). This suggests that there are problems in financial administration in this area. Dibete,

2015:131 in his study discovered that the Finance Committee fail to put the regulations and policies into practice because of the accounting terminologies used. It is the responsibility of the Governance officials in the Circuit level to offer continuous training, monitoring and support to the school Finance Committee to prevent mismanagement of finances. South African Schools Act, 1996 (Act 84 of 1996), states that the provincial department should offer continuous training to the Finance Committees on financial matters so as to be able to perform their functions effectively and efficiently. The problem to be researched in this study is based on the competencies of the Finance Committees in administering finances and using relevant policies and regulations as outlined in the Limpopo Prescript for the Managing School Funds in the Public Schools (2011:11).

1.5. AIM OF THE STUDY

This study aims at investigating the competencies of the Finance Committees in administering finances of the schools in the Phokoane Circuit, Sekhukhune South District, Limpopo Province. The aim of the study will be achieved through the objectives outlined below.

1.6. Research Objectives

The objectives are activities that direct the researcher on the strategies to attain the research aims. Objective of the research assisted the researcher in achieving the key aim. The objectives of the study included:

- To discover the relevant competencies required for the finance committees in administering financial resources in Phokoane Circuit schools;
- To examine challenges in administering school finances in the Phokoane Circuit; and
- To recommend possible ways to be employed to improve financial administration in the Phokoane Circuit.

1.7. Research Questions

Linked with the problem statement, and the research objectives, the following research questions are posed:

1.7.1. Main Research Question

What would be the relevant competencies required for the school finance committees in administering financial resources in Phokoane Circuit schools?

1.7.2. Research Sub-Questions:

- What would be the relevant capabilities do the school finance committees of the Phokoane schools need in administering financial resources?
- What are the possible challenges experienced by the school finance committees in administering finances in the Phokoane Circuit?
- What would be the possible recommendations for the improvement of financial administration in the Phokoane Circuit?

1.8. SIGNIFICANCE OF THE STUDY

Financial administration is a crucial responsibility for all the finance committees in the public schools. This structure is expected to manage finances effectively for the benefit of the learners. School finance committee should be able to apply policies and regulations in budgeting, controlling, utilisation and reporting in all financial matters. As there was no study done in the Circuit, the researcher found it appropriate to find out the competence and challenges experienced by the School Finance Committees in administering school finances. Suggested recommendations might help in improving the administration of finances. This study aims at contributing to the current financial knowledge, assisting students, academics and researchers in this field. The findings and recommendations will assist other Circuits and the District Governance officials on the need to improve and capacitate the Finance Committees.

1.9. DEFINITION OF THE CONCEPTS

The following are descriptions and discussions which serve to define and conceptualise relevant terminology and concepts that are related to the study:

1.9.1. Finance Committee

The school administration body of each government funded school must establish committees and delegate people taking into account their expertise. Unlike other committees, the Finance Committee is constituted from members of the school governing body and is led by the treasurer (Limpopo Prescript for Management of School Funds, 2011:12). Components of the Finance Committee are, the treasurer, the finance officer (delegated by the principal in writing agreed to with the school

governing body), the chairperson of governing body, the deputy chairperson, the principal and other parents who can be co-opted because of their abilities and skills. Members should not exceed nine while guardians /parents are the greater number. The Committees serves as a procurement committee in all the sampled schools. For the Finance Committee to give support to teaching and learning, collaboration in developing a budget must be promoted (Botha, 2013:196). The Finance Committee's role is to implement the financial plan, and control and monitor the implementation of the budget. The Finance Committee cannot take final decisions on utilising the funds, but they must get approval from the School Governing Body (Limpopo Prescript for Management of School Funds, 2011). In the study the School Finance Committee refers to a committee which has been delegated to administer school finances and also serves as a procurement committee.

1.9.2. Financial Resources

Financial resources refer to all funds and assets (properties) of the schools. Financial resources mean monetary resources through planning, directing, organising and monitoring so as to be accountable. Different tools e.g. the budget, finance policy, receipt books, acts, are used to manage finances properly.

According to Owen (2006:54), for a manager to administer financial resources effectively, knowledge and skills are vital. In managing financial resources, the school finance committee should applied policies, acts and regulations. In this study financial resources refer to monetary funds of the school which the School Finance Committee utilises effectively and are accountable for the benefit of the learners.

1.9.3. Financial Administration

Financial administration in schools means actual preparation, recording and monitoring of all financial activities. As indicated by Bischoff and Mestry (2007:3), financial administration in schools is the demonstration of the institution exercised (administrative undertaking) related to the financial exercises of schools, with the fundamental point of accomplishing compelling instruction. Financial administration entails the implementation of financial capabilities by a delegated committee aiming at achieving directed aims and objectives (Van der Westhuizen, 1995:371). In this study financial administration means drafting, controlling and implementing the budget, keeping records and reporting of all financial activities.

1.10. ETHICAL CONSIDERATIONS

Ethics refer to standards of behaviour that influence the moral choices about one's relationship with others. According to Gildenhuis (2004:13), ethics determine human actions which would be transformed into the standard of behaviour. As the study is based on human beings, the rights of participants and ethics are considered by the researcher when collecting data and compiling the research report. The following ethics are considered during the research:

- Clearance certificate

The researcher applied for a clearance certificate from the University's Research Ethics i.e. TREC (Turfloop Research Ethics Committee). The researcher did not commence with any research activity before approval had been granted. Applications to targeted schools, circuit office and district office were done and a proof from the University is attached.

- Permission to conduct the research

According to Diamond (2015:39), requesting permission through letters is good behaviour. The researcher requested permission through letters to targeted schools i.e. the circuit manager, the governance official in the circuit, and all principals of selected schools.

Participants were notified in advance what they have to expect during the interview.

- Informed Consent and voluntary participation

The researcher explained to all participants the nature, the aim of the investigation and emphasised that it was voluntary. Participation is voluntary and members would not be punished for non-participation. The participants could withdraw at any time if they wished and there would be no victimisation. Consent forms were prepared and voluntary participants were asked to sign them in order to confirm willingness to participate. The researcher explained to the participants before signing that they were not to receive any payments or incentives.

- Honesty

The researcher disclosed to all the participants in the study what the study was aiming at and letting them have a choice of taking part or withdrawing

- Privacy and confidentiality

All information given by participants is treated with confidentiality and no cameras or videos are used. The identities of participants are not disclosed. Participants were

given chance to give views of how they wanted the interview to be contacted. Information provided by the participant is confidential. Collected information is stored securely by the researcher according to accepted research protocols. The information may be used for journals, the research report, conferences and identities will not be revealed.

- Fair selection of participants

The researcher explained to participants how selection was done. As the study is on financial administration by school finance committees, only key role players in the committee were selected.

- No harm

The researcher uses language that is clear to all participants and avoids questions that could insult participants. Where participants showed that they did not understand, the researcher explained until they understood.

Where participants were minors, persons with disabilities and vulnerable, their guardians are part of the interview. Participants who felt to be interviewed privately are accommodated for their safety and for them to feel free. The environment, in which the interview was held, is free from any physical harm and intimidations. The researcher remains calm and patient in asking questions so as to avoid emotional and mental harm to participants. The researcher uses the language that the participants understand usage and is considerate and understandable to all participants.

- Data integrity and safe storage

The information is kept in a safe place where only the researcher has access. The researcher stores the data in the computer in which the access code is only known to the researcher. Copies of responses are stored by the researcher in a secure place for future investigation.

- Access to Information

The researcher explains to participants that if they need to broaden their knowledge or for improvement, they could be given the information without names. The information given does not reveal the names of schools but only specific information which can help the participants in their respective schools for improvement.

1.11. LIMITATIONS OF THE STUDY

The investigation concentrates only on the selected schools in the Phokoane Circuit and the researcher wishes to extend the research to other public schools in other circuits but due to the time factor and financial constraints the research is restricted to sampled schools in the Phokoane Circuit. The information gathered may help the circuit to improve in assisting the Finance Committees in managing financial resources and can be shared with neighbouring circuits.

1.12. OUTLINE OF THE RESEARCH

The study consists of six chapters and is outlined as follows:

Chapter 1: Introduction

The chapter outlines the background, research problem, aim of the study, research objectives, brief review of literature of the study, study area, population in the study, and significance of the study.

Chapter 2: Literature Review

The chapter outlines the literature review.

The chapter outlines what is known about the subject by other scholars; critical analysis and evaluation of existing literature on the study are expounded.

Chapter 3: Research Methodology and Design

This chapter outlines a comprehensive research design and methods used to collect data.

Chapter 4: Presentation of the Findings

The chapter is about data presentation of the findings

Chapter 5: Interpretation and Analysis of the Findings

. The chapter outline the analysis and interpretation of the findings

Chapter 6: Conclusions, Findings and Recommendations

The chapter outlines the conclusion of the study, recommendations about the study so as to enhance knowledge.

1.13. CONCLUSION

This chapter introduced and gave the background, rationale and the problem of the study, the aim and objectives of the study. Furthermore, the chapter dealt with the significance, definition of concepts, ethical considerations, chapter outline and finally the limitations of the study. In the next chapter literature review is undertaken.

CHAPTER 2: LITERATURE REVIEW

2.1. INTRODUCTION

In the previous Chapter 1 the introduction and background of the research study was given. This chapter focuses on the review of literature with respect to the competency of the Finance Committees in administering school finance. As stipulated by Kumar (2011:40), literature review gives a hypothetical foundation to a research study. The study reviewed the competence of the Finance Committee in the administration of school finances. In reviewing the studies, the following were taken into consideration: departmental policies, journals, articles, acts, provincial prescripts and other related resources through administration of financial resources in the schools. Financial administration is a vital activity within the school to support both learners and educators in effective teaching and learning. As stipulated in Sebashe (2010:8), literature examination is an organised, vital analysis and brief of current literature relevant to the research topic. During the review, the researcher analysed and evaluated the relevant regulations, guidelines and theoretical framework that informed financial administration procedures in schools. The Finance Committee is delegated to administer the finances of the school as per the South African Schools Act 96(Act 84 of 1996). In the literature review, the researcher analysed systems and resources for administration of finances in schools. To underscore the aim of the study a conceptual and theoretical frameworks were needed. The frameworks are discussed below.

2.2 THEORETICAL FRAMEWORK

A need of theory in any research study cannot be overemphasised. Theories are important because they provide researchers with a framework for data collection and analysis, efficient methods for development and clear explanations for the pragmatic world (Wacker, 1998:361). Trent University (2015) concurs that theoretical framework gives a particular lens through which to investigate a topic. In this study the theoretical framework assisted the researcher to explore relevant literature to address the research problem and the research questions. The study adopted two theories i.e. Professionalism Theory and Classical Theory which will supplement each other.

2.2.1 Professionalism Theory (PT)

According to Webster Dictionary (n.d) “Professionalism is the skill, good judgement and polite behaviour that is expected from a person who is trained” University of UK (2004) sees professionalism as “Individual adherence to a set of standards, code of conduct or collection of qualities that characterise accepted practice within a particular area of activity” In this study professionalism is viewed as the competence and skills that Finance Committee members possess to administer finances.

2.2.2 Development of Professional Theory

Professional Theory was developed by Elliot Freidson in 1970. This theory focuses on the relations between occupational groups, theoretical knowledge and possibilities for practitioners to exclusively apply such knowledge within the occupational practise (Sundin & Hedman, 2005). Professional Theory involve extols attributes which include knowledge, skills, respect, honesty, commitment and excellence (Jecker, 2004). With regard to the present study competence and skill, communication, teamwork, critical thinking and ethics in financial issues are used to investigate schools Finance Committee members.

2.2.3 Principles of Professional Theory

Sundin (2002) and Wilson (1983) distinguish five principles of PT. These include:

- Competence and skill expected from a professional;
- Communication: ability to communicate ideas effectively;
- Teamwork: lead and contribute to high-performing groups;
- Critical thinking: solving complex problems;
- Work and professional ethics: tackling ethical issues technologically.

2.2.4 Relevance of Professional Theory in the study

The relevancy of this theory in this study is found in that in the administration of school finances, the Financial Committee members need to possess the necessary competencies and skills. They also need to communicate all the financial activities and also work as a team. It is also relevant to this study in that the members need to possess acceptable behaviours as the necessary professional ethics.

2.2.5 Administrative Theory

Administrative theory was developed by Henri Fayol in 1930 and focused on administration in public institutions. The theory is based on 14 principles for effective administration. Below are some of the principles that are relevant to the study:

- Division of labour: For work to be effectively done, division of duties need to be done taking into account the skill and competencies of the workers. All workers need to know their responsibilities. In the administration of finances, the executive, (treasurer, finance officer and principal) of the committee has their delegated responsibilities together with the principal as an accounting officer
- Discipline: Discipline is vital to everyone in the working environment. For the work to be done, people need to be disciplined. For the Finance Committee to administer finances effectively, they need to be disciplined and focus on their financial plan.
- Unity of direction: Rules and policy need to be available to direct workers towards doing their work. Public Finances in schools are administered and are guided by policies and guidelines. It is the responsibility of the finance committee to adhere to the policies in the administration of the finances.
- Order: Allocation of resources to cater the needs of the institution. Administration of finances needs to be planned before utilization. To cater the needs of the school, the Finance Committee has to consult all the relevant stakeholders. On the financial plan, the needs need to be prioritised.
- Team spirit: Working together makes work easier and individuality is not promoted. The committee has been elected as a team. In the administration of finances, transparency and openness need to be promoted.

2.2.6 Relevance of the Theory

The relevancy of this theory in this study is found in the administration of school finances. In the administration of finances, the Financial Committee members need to be allocated duties and responsibilities as per financial regulations and policies. In the administration of finances, the Finance Committee must adhere to financial policies and regulations. They also need to communicate all the financial activities and members need to work as a

team. It is also relevant to this study when planning for utilization of the finances; all the needs must be catered.

2.3. INTERNATIONAL EXPERIENCE ON ADMINISTRATION OF FINANCES

The researcher used other countries to check how administration of finances was done in schools aiming at sharing information with South Africa.

2.3.1 Australia

As per Education and Training Reform Act, 2006 (Act no. 24 of 2006), principals of schools in Australia are part of the signatories. The department in this country understand that for the principal to be more accountable and to know every transaction of the finances, he has to be one of the signatories. This contrasts with South Africa where the principals are just accounting officials and are not part of the signatories. To improve administration of the finances, the school committee is responsible for administration of the school's financial performance. The committee can constitute a sub-committee with people who are competent and are not part of the school council unlike in South Africa in which all parents with learners in the school are eligible to be part of the Committee. The South African government need to review the policies so as people with expertise in administration of finances can be appointed in schools to form part of the finance committees

2.3.2 Kenya

One example in Africa is Kenya. According to Kripono (2015:243), School Management Committees (SMCs) are the principal associations of expertise for state funded schools. The board in the Kenyan informative perspective was a social occasion of parents who have been trained and were selected as per Kenyan Education Act, Cap. 211, region 9, which communicates that guardians will elect eight people whose children are registered at the school as management committee. Communities are trained to monitor education policy and budget implementation in Kenya so that people would be skilful and have an understanding dissimilar to South Africa in which guardians or parents together with co-opted members are elected without knowledge and skills for administering finances. In Kenya, administrators as directors of schools are answerable for building up a school budget plan in meeting with different partners, for example, heads of office, senior educators and the leading group of lead representatives and to guarantee that the school has the assets it

needs and that those assets are utilised successfully and productively (Kinyanzi, 2019: 59).

One reason for the ineffectiveness in the administration in South Africa by the school finance committees is the lack of appropriate financial administration abilities for implementation of financial acts and policies a (South Africa Journal of Education, 2006). As stipulated in the Limpopo Directive for the Management of School Funds in Public Schools (2020:15), parents must be in large number in the finance committee which promote the dysfunctionality of the committee due to their level of education.

The aim of the literature review is to check important issues and to find out what other previous studies have reached so as to close the gap. In checking on the examinations, coming up next are contemplated: departmental strategies, diaries, articles, regulations, commonplace prescripts and other related assets through the administration of monetary assets in the school.

2.4. LEGISLATION AND POLICY FRAMEWORKS IN ADMINISTERING FINANCES

After 1994, in South Africa, different legislations were developed to assist the Finance Committees in managing finances in the schools. The administration of finances was regulated by legal frameworks and policies (Nqata, 2018:39).

The following legal documents provided direction to the Finance Committee in developing school-based policies and utilising the finances:

The Constitution of the Republic of South Africa, Act no 108 of 1996: Chapter 2 states that every child has the right to basic education. For all previously disadvantaged learners to have access in schools, it was the responsibility of the Department of Education to fund all the schools so as to cater for the education of each child. As highlighted by Clarke (2012:107), the Constitution mandated the government to fund the schools and Section 217 of the Constitution must be adhered to when procuring goods and services.

The South African Schools Act, 1996 (Act 84 of 1996): Sections 20 and 21 stipulated that the funds in the school must be utilised to support educators in teaching the learners and payment of services. The act gave parents full responsibility of serving on the Finance Committee and occupied positions of chairpersons and deputy chairpersons. The principal as an *ex officio* member of the

Committee must ensure that legislations and other relevant documents were adhered to (section 16(a)).

The National Norms and Standards for Public School Funding (2000) stimulated how funds were to be allocated to schools as per quintiles. Finances are allocated equitably to all the schools and the Finance Committee utilised it when developing budgets

Public Finance Management Act, 1999 (Act 1 of 1999): As schools are using public funds, the policy needs to be implemented as it guides on ways to manage public funds. It stipulates that the accounting officer in each public institution must ensure that finances are managed effectively, efficiently and must be transparent. The manager of the school as an accounting officer in the Finance Committee must put in place good financial systems for managing finances effectively.

2.5. ADMINISTRATION OF THE FINANCES IN SCHOOLS

Financial administration refers to utilisation of funds to cater for various planned activities. As indicated by Mestry (2003:129), administrators of a school's funds were fundamental piece of a viable school committee and were supported by Mestry (2004:3), that the financial administration is the demonstration of the committee's exercises associated with the financial related parts. According to Pauw (2015:134), financial administration covers major questions which are why? What? and how? The feasible financial administration guarantees that utilisation is protected in achieving an admirable and motivating force for money through the sensible achievement and task of resources (Bush and Heystek, 2003). According to Botha (2013:11), for a school to achieve its goals and objectives, it needs funds to achieve planned activities. The Finance Committee as delegated by the school governing body has utilised aptitudes and competency in allocating all the funds so as to satisfy the needs desired. As indicated by Mestry and Bisschoff (2009:3), schools' financial administration refers to activities related with direct and indirect financial aspects of schools aiming at providing quality education to the learners.

The financial administration helps in monitoring the effective and efficient distribution of funds aimed at utilising its resources in a vital and real way. According to Naidoo (2017:94), financial administration includes a number of activities, for instance, confirmation of needs, financial plan and capital division, using breakdown, implementation, review and the recording of budgetary implementation. According to

Thornhill (2014: 272), financial management aims at managing scarce resources to achieve planned goals of an institution and to be able to improve services rendered. Effective management of schools and reinforcement of realisation of goals depend on good financial administration and accountability (Thenga, 2012:95). As featured in the Public Finance Management Act, 1999 (Act1 of 1999),the financial administration indicate the usage of limited assets and guaranteeing stewardship over open assets and resources in achieving the target of the institution. As per Xaba (2010:1), the legitimate administration of school accounts is significant to the accomplishment of educational needs of the school. To administer finances effectively and efficiently, the Finance Committee must be skilful and knowledgeable. According to Nqata (2018:45), schools must have sound knowledge of accounting skills so as to allow and achieve effective administration. Committees in the public schools have poor financial management skills as the number of parents with little education supersedes other members.

The study defines the financial administration as an activity of managing, planning, controlling financial activities and utilising funds in an accountable, transparent, effective and efficient way aiming at providing quality education to all learners. For the school to function excellently, its finances need to be managed and utilised appropriately. In promoting sound administration of finances, the finance committee must be competent, knowledgeable and skilful, and be able to implement and understand all relevant financial policies and regulations as guidelines. The essential parts of financial administration are:

2.5.1. Development and implementation of the Finance Policy

The Finance Policy is a strategy of records that specify all the commitments and obligations of the treasurer, the finance officer, the head of the institution and other allocated people in administering school finances (Western Cape Department of Education Manual). Financial Policy is a tool that elaborates rules and procedures of managing funds in the school (Limpopo Department of Education SGB Training Manual, 2010:24). Finance Policy offers techniques of utilising the funds (Mpolokeng, 2011:31). The Financial Policy includes the principles of openness, responsibility, designation, consultation, value and review. To guard against financial mismanagement and fraud, a policy with the procedures need to be in place (Mpolokeng, 2017:34). According to Mestry (2004:131), the Finance Policy should

adhere to mandatory regulations to set direction, and guidance so as to eradicate misuse of funds. Financial Policies of schools vary as their visions and missions are not similar but they serve as ways for handling all financial matters at the school (Mestry, 2006:35). Failure to develop and prepare a detailed policy has led to deviation of policies by the finance committee (Nqata, 2018:129). Implementation of the Finance Policy must be consistent and be shared with all relevant stakeholders. The Finance Policy includes activities such as financial management, procurement, claims, management of assets, control and monitoring (Rangongo, 2011:56).. All events and processes involving the utilisation of school funds are guided by the school's finance policy (De Bruin, 2014, 52).

For the Committee to execute the approach successfully and productively they need to have a total arrangement and competency of how funds are administered at the school regarding planning, acquirement, control, checking and recording. A clear financial policy is needed, classified and articulated values and the basic principles e.g. accountability, transparency, a sound administration of income, expenditure, assets and liabilities aiming at attaining the specific needs of the school. According to Ngobeni (2015:31), the Finance Policy specifies responsibilities of vital role players in managing school financial resources. Mestry (2017:93) agrees that failure to implement the Finance Policy effectively would drive to fraud and inefficient used of financial resources. As indicated by Naidoo (2017:95), for the finance policy to be effective, it must be compliant to all mandatory financial policies. As indicated by Ntsele (2014:41), the Finance Policy of each school differs as it directs different Finance Committees. A well-developed financial system which is reflected within the policy, and implemented will lead to the functionality of the school and provision of quality education.

The investigation demonstrates the Finance Policy as a strategy pursuing consistency in controlling and coordinating the internal stakeholders in using funds of the school. The school governing body and parents of learners have to endorse the policy before implementation. The finance policy outlines the committee members and their responsibilities. In the finance policy, all activities related to utilisation of finances are outlined e.g. procurement, payment of services, recording and reporting. After endorsed and embraced by significant role players, the finance policy becomes a mandatory policy of the school. For the finance committee to manage

monetary assets successfully and proficiently, the legitimate system like a policy should be set up and be executed

2.5.2. Budgeting

Budget planning is a managerial instrument used in the school to approximate plans, regulate and assess the human, physical and different assets in a financial term (Du Plessis, 2013:125). School financial plans are directives used to achieve the vision of an individual school in real money related terms (Van Deventer and Kruger, 2005:241). Budgeting is a procedure prioritising and distributing limited resources as per needs of an institution (Financial Accounting for Local and State School Systems, 2015:14). As in Clarke (2009:116), drawing up a budget is a challenging activity for the school finance committee as it is a stimulating process. During budgeting, the school finance committee allocates funds as indicated by Limpopo Prescript for the Management of School Funds in Public Schools (2011:6), which are as follows:

- 60 % for curriculum,
- 17% for management,
- 8% for ablution and maintenance,
- 10% for sporting activities and
- 5% for transport.

As cited in Makrwede (2012:18), the budget forms a crucial part of financial planning and assists as a tool to attain mandatory values of dealing with public money by confirming that capitals are directed to the prioritised necessities. In drawing up the budget, the finance committee needs to be proactive and should base their plan on an accurate survey in order to achieve educational objectives (Botha, 2013:196). Budget planning is an arrangement of how the school governing body, through their school finance committee, arranges or creates cash (income) and the manner in which they will use it for instructive purposes targeting advancing quality teaching for all the learners. According to Dibete (2015:41), budgetary duty and implementation are the foundations of ensuring that schools spend their allocation suitably. The Finance Committee of some schools develop budgets for compliance and utilised finances differently as is also revealed by Xaba (2011:207). There is a tendency of the Finance Committee to deviate from the budget due to the challenging views of the committees. Budgeting is a mechanism that helps the finance committee with the

assistance of the principal to consider, SIP (the Improvement Plan of the school), SDP (School Developmental Plan of the school) and APIP (Plan for Improving Academic Performance), which are based on the needs of the school.

The budget is a vital feature of the school's financial policy because it provides processes on goals and objectives of the school (Ngobeni, 2015:11). The financial plan should be based on accurate practicality and proper planning of income to avoid nonconformity of the budget (Xaba, 2011:207). The following are sources of income in a public school (South African Schools Act, 1999, Act 84 of 1996):

- Allocated funds;
- Fundraising and
- Donations

A financial plan should be presented to the guardians/parents of learners at the overall yearly gathering so as to be discussed and endorsed before implementation. As in the Public Finance Management Act, 1999 (Act 1 of 1999), a budget plan is an assessment of income and expenditure which covers all the activities of the public organisation. A financial plan is an estimated assessment of income and costs for a particular period. In this study budget is referred to as an estimated tool for planning and usage of school funds consistently so as to give support to all educators and learners aiming at funding all educational activities as per their priorities. A budget needs to be flexible to allow unforeseen circumstances during the financial year. All key players e.g. parents, school governing body and interested stakeholders are engaged in drawing up the financial plan and it will be implemented after approval.

2.5.3. Monitoring and Control

Monitoring is a cycle of evaluation or assessment of a plan aiming to check problem areas and recommend corrective measures (Arikawe, 2009:8). According to Thornhill (2014:179), monitoring is a tracking of performance based on planned activities using systematic collection of information. Monitoring of the financial plan is an on-going process by which the Finance Committee, controls and ensures that the budgeted activities are timeously attained as planned. As per Kennedy (2011:10), controlling the financial plan helps the Financial Committee and the SGB to check if the accounts are utilised appropriately for the expected needs. As indicated by the KZN, Department of Education, and School Funding Norms Policy Implementation Manual (2014:34), monitoring and control of the financial plan should be done

quarterly to guarantee that assets are used for their arranged purposes and making changes were required.

Through budget monitoring, the SGB and the School Finance Committee are able to provide information of achievements and shortfalls in the position of its finances (De Bruin, 2014:40). To avoid fraudulent expenses, monitoring and control systems need to be put in place in the school (Clarke, 2009:157). Control systems are mechanisms implemented to assess implementation of assets in line with organisational plans (Omwono, 2016:136). As indicated by Ntseto (2001:101), financial control is the way toward observing financial exercises to check if the use of the resources is productive and adequately done to accomplish their prepared targets. Monitoring and tracking help both the Finance Committee and school governing body to evaluate the school's improvement, development and give an indication of attainment or failures which would assist in revisiting their plans and their decisions. As indicated by Munge, Ngugi and Maina (2016:108), financial control directs toward an effective and sound administration of finances. Monitoring and control assist the School Finance Committee to review their support from other committees and what support is needed so as to outsource. According to De Bruin (2014:51), for budget to be controlled effectively, the Finance Committee has to be conversant with the corrected measures which would be applied and must be competent. Negligenting control of funds by the accounting officer would lead to mismanagement and theft by other members of the committee e.g. the school governing body chairperson who stole R29 000 in Limpopo Province (Sowetan Live, 2018). The financial control refers to the processes of recording all incomes and expenditures aiming at controlling and checking the budget to ensure accuracy, proficiency and usefulness. Through the financial control, the committee is able to prevent overspending and under spending. Finances could be controlled as follows to promote accountability and transparency:

2.5.3.1. Internal monitoring and control

Internal financial audit is a mechanism applied within an institution and embraces policies, measures and systems that protect the assets of the company and promote compliance.

The Finance Committee must put systems in place for internal monitoring and control. Internal financial audit of finances is a process of ensuring consistent recordings, reporting and compliance with applicable laws and regulations. In controlling funds inside, partitions of intensity should be advanced (Pauw, 2015:162);

for example, record keeping by the finance officer and treasurer, approval of payment by the manager and the head of the school and confirmed by the financial officer. Monitoring and control promote segregation of responsibilities and eliminate overlapping of duties. As featured by Mosala (2016:391), the school treasurer should introduce on a month by month the financial report to the Finance Committee to monitor if there is effective implementation of the budget plan. Inner control of the financial plan by the school finance committee would help in detecting if alterations or amendments to the financial plan are required. As indicated by the Public Finance Management Act, 1999 (Act 1 of 1999), the finance officer prepares systems to guard against the chances that could emerge in a school and be applied to deal with threats. The absence of well-working interior controls could seriously affect the school. In controlling the financial plan internally, the Finance Committee could look for assistance from neutral individuals to help before the endorsement from the school governing body. Financial control in schools involves avoiding misuse of funds by laying strategic control measures in place (Mestry & Bischoff, 2009:179). Through internal auditing the Financial Committee would be evaluating their financial administration and control systems. According to Maritz (2005:15), effective and efficient internal controls should protect the assets of the school, help in keeping accurate financial records and promote accountability.

Through setting internal control systems, the Finance Committee effects transactions properly and is able to spot inaccuracies (Barnet, 2012:6). In this study the Finance Committee would be accountable through monitoring, auditing and control of the finances. According to Lunenburg (2010:2), internal controls promote separation of power among the key role players e.g. the Finance Committee member ought not to be liable for planning and compiling orders, and recording of resources in the register.

The aim of internal control is to promote accountability on all school assets and prevent irregularities and wasteful expenditure (Makiri, 2014:40). As shown by the Public Finance Management Act, 1999 (Act 1 of 1999), finance officials of state funded institutions must put frameworks in place to maintain effective, efficient and transparent internal financial control and audit. In investigating financial control, strategy for viewing that financial resources are used for their planned purposes and ways for accountability are put in place for each member of the Committee. In monitoring the budget internally, the finance committee would be aiming at

promoting efficiency and giving attention to under budgeted activities through proper channels to apply for virement and also guard against fruitless expenses.

According to Munge *et al.* (2016:10), for the Finance Committee to manage all assets reasonably, important frameworks for observing and control should be set up and be used successfully and productively. For monitoring a school budget, a monthly control system or expenditure spreadsheet can be used which would assist in checking if a planned item has overspent or underspent:

Table 1: Budget Control Statement of School Y

SCHOOL Y BUDGET CONTROL STATEMENT : FEBRUARY 2020					
INCOME			EXPENDITURE		
ITEMS	EXPECTED AMOUNT	INCOME TO DATE	ITEMS	EXPECTED EXPENDIYURE	ACTUAL EXPENDITURE
Norms and standard	R500 000.00	R250 000.00	COPIER	R85 000.00	R95 000.00
Fundraising	R8 000.00	R1 100.00	STATIONERY	R68 000.00	R42 000.00
TOTAL	R508 000.00	R251100.00	MAINTANACE	R20 000.00	R33 600.00
			TOTAL	R173 000.00	R170 600.00

Through financial controls, the Committee is able to eliminate fraudulent expenses and the safeguard of all the resources.

Budget control helps the committee to identify weak areas and come up with an improved strategy to remedy the situation. Control and monitoring of school assets should be done monthly or quarterly in the form of retrieval for assurance and a report be given to the school governing body.

2.5.3.2 External control and audit of a Budget

External audit means auditing done outside the school premises by a neutral person. According to Mohloana (2015:349), circuits have established circuit finance committees which assist in auditing monthly financial reports for schools to avoid mismanagement of funds in schools within the circuit. External assessment must be

prepared at the completion of each financial year, i.e. the financial year of the school from January to December of every year. According to Brimley and Rulon (2008:331), an audit is an efficient process which is done at the year-end for authenticating the financial techniques of a school to determine how they managed their finances. The exterior assessment's primary purpose is to check and affirm that the accounts of the institution are utilised as per regulations (Lunenburg, 2010:2). An appointed auditor who qualified with the requirements as per the Auditing Profession Act, 2005 (Act 26 of 2005), assesses the financial books (South African Schools Act, 1996, Act 84 of 1996). For an auditor to check all the assets of the school, the committee has to present all relevant records, including the asset register. In the study, external auditing refers to the Finance Committee submitting all financial registers and records for auditing. Financial control promotes the competency in ensuring accuracy in reporting and avoiding mismanagement and negligence.

2.5.4. Procurement

Schools financed by the public authority fall under public components which instructs their school administering bodies how to purchase goods and services guided by policies and procedures on procurement using public money. Public procurement refers to the public institution using public funds to purchase goods and services aiming at achieving its mandatory objectives (Arrowsmith, 2010:1). For teaching and learning to be effective in schools, the school Finance Committee has to purchase additional resources (South African Schools Act, 1996).

Procurement plays a crucial part in the public institutions for service delivery (Ambe and Badenhorst Weiss, 2012:242). Procurement refers to the acquirement of services and goods at reasonable prices, in which quality and quantity are prioritised (Ababio, 2008:10). According to Mestry (2006:35), procurement processes involve the obligation of the Finance Committee to get three citations before procurement is made. Procurement refers to an achievement of services and assets (Pauw, 2015:223). As indicated by Schools Procurement (2017:10), the elected staff are engaged with procurement exercises. They have finished obtainment instructional classes which are accessible to all business managers and principals. Members of the Procurement Committee can be from the school governing body and must not exceed three (Dibete, 2015:39). Procurement is fundamental in managing and controlling expenses and is a vital component of good administration (Kinyanzi,

2019:60). In the year 2002, all secondary schools received circulars, which gave headings on measures to upgrade responsibility and straightforwardness in expenditure management. The Committee is responsible for adjudicating quotations from service providers and recommendations from the school governing body for appointment. Procurement in schools is being done on three quotations from different service providers (Limpopo Prescript for Management of School Funds, 2011:11).

As per the Constitution of the Republic of South Africa, Act 108 of 1996, the adjudicators must take into account the following key principles when adjudicating, i.e. fair, equity, the value for money, transparent and competitive and cost effective. The adjudicators need to consider the following: price, quality and guarantees when making recommendations and submitting to the governance for approval. Notification of the selected applicant must be done officially. In the event that the expenditure exceeds R30 000, it must be submitted to the circuit manager for endorsement (Limpopo Prescript for Management of School Fund, 2011). Unlike in the United Kingdom in which schools' threshold is ≤UK Pounds 2,500 (R38 166, 23) and they need one quote either verbal or written (Schools Procurement, 2017:5). The Finance Committee could also apply to the school governing body in writing for virement in case there is a shortage of funds in a specific planned need. The school should ensure that procuring measures adjust to great financial principles.

The Finance Committee, while doing acquisition at school as a public institution, should consider the pillars of purchasing i.e. value for money, accountability and reporting, openness and effective competition and equity. The Finance Committee sets up the control device, a tool to guarantee that authorisation is agreed for all acquisitions (Mestry, 2003:129). According to Munzhedzi (2016:2), non-compliance and incompetency in implementing procurement policies have led to corruption and he concurs with Ambe and Badenhorst-Weiss (2012:245) that procurement in government institutions is vulnerable. Suitable goods and services are safeguarded at affordable prices (Farrell, 2017:2). The Finance Committee must develop a Procurement Plan which will guide their activities according to their priorities.

The study defines procurement as a financial activity which means purchasing in which the finance committee engages the different service providers as per their expertise to render services or to supply goods/services for the smooth running of the school. The Finance Committee, as a leading committee in procurement, needs

to be competent and skilful so as to acquire value for money. For procurement to be viable, an embraced acquirement strategy and acquisition plan as indicated by the needs is set up which helps in limiting expenses. For procurement to be done effectively it must be arranged to allow the reasonable administration of the budget and worth optimisation, i.e. the finance committee develops a procurement policy and plan. The following stages need to be considered (Pauw, 2015:231):

Call for quotations

The Procurement Committee invites quotations from different service providers. Invitations can be done through an advertisement or telephonically, but final quotations need to be in writing. According to Pauw (2015:232), advertisements for services in public institutions need to be done publicly so as to attract competent potential service providers. The Committee requests a minimum of three quotations from different service providers (Limpopo Prescript for Management of School Funds, 2011:11). All citations are welcomed simultaneously and last date and time be obviously demonstrated (Dibete, 2015:40). As indicated by Limpopo Prescripts for Management of School Funds (2011:11), the finance committee must ask for quotations for services or goods which cost more than R500.00.

Adjudication of quotations

The Procurement Committee organises a formal meeting to adjudicate the quotations. The following are to be considered for adjudication, price, quality, quantity and guarantee (Limpopo Prescript for Management of School Funds, 2011:11). As per Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000), preference is given to small, medium and micro enterprises (SMMEs) and newly developed businesses. Minutes of the meeting with roll-call as a proof that adjudication was done must be available and kept safe. The preferred service provider is recommended to the SGB and they could verify previous services rendered by the selected service providers before recommendation. In the study for adjudication to be effective, an adjudication form/ tool with relevant criteria is utilised.

The appointment of service providers

After adjudication, the Committee recommends the suitable service provider. All documents are submitted to the school governing body for approval. Approval needs to be done in writing (Limpopo Prescripts for Management of School Funds, 2011:11).

Receiving goods

The appointed service provider renders the service as required. The goods should be received by members of the finance committee (Dibete, 2015:40) and must prove that the quantity and the stock are matched with the delivery note. The finance committee must avoid issuing cash cheques when making payments. Requisition forms need to be filled (PED 016) and attached to invoices.

Payments of services

As per Limpopo Prescripts for the Management School Funds in Public Schools (2011:12), payments for services rendered must be done inside 30 days subsequent to accepting an invoice.

The Finance Committee has to use crossed or not transferable cheques for payment. As per KZN Department of Education School Funding Norms Policy Implementation Manual (2014:48), it is the duty of the finance officer to guarantee that endorsements within and outside payments are prepared. When making payments, segregation of duties should be promoted to avoid dominance and control by an individual and advance straightforwardness and cooperation (Dunne, 2016:19).

2.5.5. Recording and Reporting

In recording and reporting the finances of the school, the Finance Committee must do the following:

2.5.5.1 Recording of School Finances

Recording means keeping data and other information safe.

As demonstrated by the South African Schools Act, 1996 (Act no.84 of 1996), it is the responsibility of the finance committee to track all the reports for the finances and assets. For the finance committee to be able to provide accurate information, all records need to be properly kept.

As indicated by Bisschoff and Mestry (2003:129), all the payments received at the school should be documented and all varieties should be receipted, recorded and banked. As one of their responsibilities, the finance committee must ensure that all assets are properly recorded and well placed so as to be utilised. The school finance committee has an obligation to keep full records of assets accumulated, resources, liabilities, and budgetary exchanges (Oosthuizen, 2003:214). Recordings would make reporting easier (Mahlangu, 2008:36). Record keeping is a vital part of financial monitoring as it allows stakeholders to have access to accurate and up-to-

date information (Ngobeni, 2015:44). The Finance Committee keeps financial records e.g. finance registers, audited financial reports and all the relevant documents. The following financial registers have been used for recording:

Cashbook: is a summary book for recording of income and expenditure on month-to-month basis.

According to Shapiro (2001:8), to complete a cashbook, the Committee needs bank statements, deposit slips, and cheque requisitions.

- The requisition book: A book for recording requisitions of services rendered before payment must be made. It is the responsibility of the principal and the chairperson to make endorsements before payments. According to Limpopo SGB training manual (2010:103), invoices and receipts as evidence must be attached on the requisition form.
- The deposit book: In case a school receives any amount of cash, the money needs to be put in the bank account using a deposit book. All funds collected are deposited in the school account on the day of collection.
- Expenditure spreadsheet: It is a combination of a budget control statement and expenses which assists the Finance Committee to check if they have overspent or underspend on a particular item as per budget. The spreadsheet helps the committee to control and offer a report to the school governing body.
- Reconciliation book: It is a book used to compare the cashbook with the bank statement on a monthly basis aiming at detecting some differences, unpaid cheques and other similarities (Limpopo SGB Training Manual, 2010:118).
- A chequebook: According to Limpopo SGB Training manual (2010:81), all public schools must utilise crossed cheques to pay for goods and services. All public schools use crossed cheques to pay for services and goods (Limpopo Prescripts for the Management of School Funds, 2011:12). When issuing a cheque, the finance officer must write in the counterfoil all particulars of the service provider, service rendered and amount paid. Two of the three signatories which are eligible to sign on the cheques are the treasurer, deputy chairperson or any third member (Limpopo Prescripts for the Management of School Funds, 2011:12). To avoid fraud and corruption, the Finance Committee must not issue blank cheques or payment before completion of

services. For the safety of cheques, the finance committee must stamp not transferable on all the cheques in the chequebook. For effective administration, the finance committee must be skilful to make payments through the internet.

- Balance Sheet: According to Ntseto (2009:83), the balance sheet has records of assets (its values) and liabilities of an institution.
- Through the balance sheet, the auditor must be able to track accounts, assets, liabilities, and expenses for the public financed school. The Finance Committee utilises an accounting report for screening and checking examples, payments, and accessibility of assets in order to improve their administration of the funds (Maritz, 2005:27).
- Asset register: It is used to record all assets which are of value at the school and had been bought with school finances or were donated to the school. Identification of an asset or asset tagging is vital for schools. According to Myers (2013:10), a school asset register is an essential mechanism for reporting to stakeholders and assist in summarising their value in the Annual Financial Statement. All assets must to be numbered and be recorded as per physical location (SGB Training Manual, Limpopo Department of Education, (2010: 173). According to Limpopo Prescript for the Management of School Funds (2011:16), stock taking for assets need to be done once quarterly aiming at updating records. The principal as an accounting officer must delegate an educator to be an asset officer. For assets to be controlled effectively, a policy for managing assets needs to be in place and implemented (Manamela, 2014:86). In this study for assets to be managed effectively, inventory and accession registers must be utilised effectively. According to Limpopo Prescript for the Management of the Schools Fund (2011:14), schools utilises accounting systems e.g.SA-SAMS to record all finances. For recording to be done effectively, schools record finances manually and electronically.

2.5.5.2 Reporting of Finances

It is an important activity of displaying how schools utilise their finances (Dibete, 2015:41). The public must be given suitable, available and correct data. It is one of the ways of administering school finances effectively, transparently and accountably

(Public Finance Management Act, 1999 (Act 1 of 1999). As per Bothloko (2017:55), reporting is an accountable way to promote democratic control by all stakeholders and minimises abuse of power and corruption and allows the stakeholders to question their competency based on performance. Van Rooyen (2007:142) specifies that finances need to be reported regularly in all the meetings of the stakeholders. Giving input regularly would help and direct the inner members to work inside the boundaries of the arranged spending plan. As stipulated by Pauw (2015:193), reporting of finances needs to be monthly, quarterly and annually.

Reporting finances is a fundamental way for financial responsibility which involves providing the consistent financial status to all stakeholders (Xaba and Ngubane, 2010:144). Reporting finances refers to giving accurate information about the status of finances, to internal (guardians, parents, educators, and other school advisory groups) and outside stakeholders. Through continuous and correct reporting of school finances, the school would be managed effectively and all stakeholders would give support (Limpopo Department of Education, SGB Training Manual, 2010:55). According to Makiri (2014:60), the finance officer reports monthly on all transactions using relevant documents. The treasurer reports to the school governing body on a quarterly basis during their meetings and where moveable assets have been bought, all invoices and assets need to be submitted. It is the obligation of the head of the institution to submit financial reports to the circuit office quarterly and during making claims for transfer of the funds into the school account (Limpopo Prescript for the Management of School Fund, 2011:15).

It is the responsibility of the school governing body to appoint a qualified auditor enlisted as per Auditing Profession Act, 2005 (Act 26 of 2005) to review their financial books. As per the South African Schools Act, 1996, (Act 84 of 1996), audited records must be presented to all guardians and parents of learners. As stipulated by Kruger (2011:74), the head of the department receives a copy of the audited financial report. The examined financial reports are submitted to the head of the department before the 30th of June each year.

Financial reporting means that the school finance committee must report to all stakeholders i.e. educators, parents, and the department (Xaba and Ngubane, 2010:144). According to Thornhill (2014:289), when reporting, the data need to be perfect, reliable and accurate. Reporting through giving stakeholders copies of audited statement promotes an atmosphere of accountability, the transparency

which results into trust and collaboration (Mpolokeng, 2011:43). In the study financial reporting means the reporting of all financial resources, i.e. monetary resources and assets by the relevant structures to all internal and external role players in the formal meetings and submissions using relevant procedures. Reporting finances reveals the financial status of the institution to its interested parties (Aina, 2017:44). In this study the aim of reporting is to promote accountability and openness in the administration of finances. Furthermore the Finance Committee as expected to be competent, through reporting they can be tracked on their performance. Reporting as part of financial administration would be done to promote the consistent input on the budget plan and method on spending.

2.6 CONCEPTUAL FRAMEWORKS IN THE ADMINISTRATION OF SCHOOL FINANCES

This section deals with the conceptual frameworks which underscore the study. These include the competency in administration of finances, accountability, and transparent, development-orientated public administration. Detailed discussion of each is provided below.

2.6.1 COMPETENCY IN ADMINISTRATION OF FINANCES

Competency refers to the application of abilities, knowledge and traits on duties delegated to be administered. The competency of the Finance Committee is influenced by the level of education, knowledge, abilities and induction on administration of finance (Baraka, 2010). Competency is defined as a putting into practice the abilities, relevant knowledge and qualities to perform work to a clear standard (Competency Framework for Financial Management, 2010:4). As stipulated in the Constitution of South Africa, 1996 (Act 108 of 1996) and Public Finance Management Act, 1996 (Act 1 of 1999), public finances must be utilised effectively, competently and be accounted for. As stipulated by Matula, Mulwa, Kyala, (2018:1), effective and competent administration of finances was reinforced by trainings, regular empowerment workshops and sessions. Regular trainings, monitoring and support on administration of school finances empower and develop Finance Committees. According to Mpolokeng, (2017:99), knowledge gap affects the Finance Committee to administer the finances effectively. In this study competency means implementation and compliance to the financial rules and policies in acceptable manner. As is outlined by the literature above, competence in finance administration

is vital to a successful administration of finances. In this study competency refers to the ability and responsibility of the Finance Committee in utilising relevant policies in the administration of school finances. The Competency Framework for Financial Management, (2010:4), illustrates the following principles of competency to measure administration of public finances: effective and efficient utilisation of the resources, accountability, transparent, and development-oriented public administration in schools.

2.6.2 Effective and efficient utilisation of financial resources

Financial resources of public schools need to be effectively and efficiently utilised. Section 38 of Public Finance Management Act, 1999 (Act 1 of 1999) mandates all accounting officers in public institutions to use public funds effectively, efficiently and in a transparent manner. Mestry and Bisschoff (2009: 18) highlights that the Finance Committee need to take control of finances and manages them effectively and efficiently. Naidoo and Mestry (2017:92), concurs that using financial resources effectively, would contribute positively to quality education. According to Aina and Bipath (2020:1), poor financial skills hinder the administration of finances. Knowledge of relevant financial legislations and policies promote effective and efficient financial administration in schools (Aina and Bipath, 2020). The Batho Pele Principle supports that in delivering services, public resources must be utilised effectively.

In the case of school finances, effective and efficient administration would be depicted by: competent Finance Committee members, implementation of budget contents, clear controlling, monitoring, recording and reporting of financial activities, clean audited financial reports, successful implementation of financial legislations and policies. Thus, a need of regular development of all those are involved in the finance department, with specific reference to principals and SGB. In this study effective and efficient utilisation of resources refers to the finance committee using school finances as per their budget to support teaching and learning.

2.6.3 Accountability, transparent, and development-orientated public administration

Accountability and transparency are the corner stones on ensuring competency in the administration of the finances.

2.6.3.1 Accountability

Accountability refers taking responsibility on delegated duties, (Meyer, 1995: 2). Public schools are expected to be liable, transparent, and development-orientated in the use of school. As discovered by Manamela, (2014: 91), effective and efficient administration of school finances depends on financial accountability. Accountability is a key factor in administration of school finances (Xaba 2010:58).As the Finance Committee in this study has been delegated power in administration of the finances, they need to be accountable,(Ntsele,2014: 57).It is therefore important that members of Finance Committees put their systems in place for administering the school finances. Accountability would be done in the form of budgeting, control, monitoring and reporting. The study focus on investigation of the Finance Committee on administration finances. taking into accountability aiming at checking the responsibility and competency.

2.6.3.2 Transparency

Transparency referred to providing clear information openly to stakeholders, (Ntsele 2014:19). As stipulated by O'Neill (2006:11), transparency refers to maintain that revealing of facts. Transparency is key factor in sharing information to other people. As stipulated in the Public Finance Management Act, 1999, (Act 1 of 1999), public institutions must utilise public funds in a transparent manner. The researcher adopted the principle of transparency aiming at investigating how the finance committee share information as part of financial administration. In this study, transparency is embedded in financial recording, reporting and accountability.

6.3 Public Financial Administration

Public Financial Administration refers to administration of public funds. According to Marume and Ndudzo (2016:96), Public Financial Administration functions well if financial activities are monitored effectively. Public Financial Administration implies the administration of public finances which are utilised been guided by the governmental regulations and policies (Visser and Erasmus, (2013: 5).In this study Public Financial Administration refers to utilisation of public finances in the public schools. According to the Public Finance Management Act, 1996, (Act 1 of 1999), accounting officers in public institution must guard against fruitless expenditure when utilising public funds. In the administration of the public finances, the finance committee need to utilise financial procedures in an accountable and transparent

way. Effective and efficient administration of public finances is the vital key to the functionality of the school.

The importance of Public Financial Administration:

- To ensure compliance with financial regulations and laws in the administration of finances;
- To prevent misuse of finances

Public Financial Administration in this study was emphasised as its focus is on utilization of finances using legislations and all procedures. In this study. Public financial administration is rooted in financial planning, control and monitoring and reporting

2.7 Challenges in administering school finances

As stipulated in the Public Finance Management Act, 1999, (Act 1 of 1999), public finances must be administered effectively, efficiently and in a transparent manner. Administration is a crucial aspect in most of the public schools in which the administrators are mandated to utilise legislations and policies, (Ndou and Menlah, 2015:153). As discovered by Xaba (2011: 201), that most schools experienced problems in the administration of finances. Below are some of the challenges encountered in the administration of the finances”

2.7.1. Financial knowledge and skills

Knowledge and skills are essential to administration of finances. For the finance committee to administer the school finances effectively and efficiently, they need to possess relevant financial knowledge and skills. According to Mestry (2006:28), the Finance Committee are delegated to administer schools' finances in which they find it hard to apply practical solutions to financial problems, because of their lack of financial knowledge, skills and expertise. It is supported by Dibete; (2015: 79) that lack of knowledge and capabilities turn the Finance Committee to be incompetent.

2.7.2. Budgeting and implementation

The budget is a plan for utilization of finances for a particular financial year. Budget serves as a guide to support teaching and learning (Mosala and Mofolo: 389) Finance committee experience problems in drafting and implementation of budgets, (Mestry, 2013: 175). Budget reflects the needs of the school as per their priorities. It should reflect the school has prioritised educational objectives, to utilise the finances efficiently. The Finance Committee as mandated structure to administer the finances

fail to develop precise and informative budget. Due to compliance in drafting a budget, this lead to deviation of the plan when administering finances (Xaba, 2011:207). Poor budget control affects the effective and efficient administration of finances, (Harris, 1996:77). Budgeting is a plan of action of administration of finances which required consultation during drafting as it would lead to accuracy and direction, (Mabasa and Themane, 2002:113).

The study realised that consultation was not done during budgeting which would affect the effectiveness of the administration of the finances.

2.7.3 Control and Monitoring

Control refers to managing the budget and operational plan of the school. Monitoring refers to checking and verifying the use of the financial planned activities, (Maritz, 2005:16).Control assist in checking compliance on utilization of the budget as a guiding tool, to ensure that the actual financial objectives (Van der Westhuizen, 2002:144) and concur with Naidu,(2008:178) that for controlling financial plan lead to achieving the targeted plans. As highlighted by Ntsele, (2014:54), control and monitoring assist in checking deviation from the budget an

2.7.4 Non –compliance and Language version

Administration of finances is guided by policies and regulations. Naidoo (2010:3) also reported that many schools do not have school policies to guide them on how funds should be managed and utilised, hence they do not stick to the budget.

2.8 CONCLUSION

The chapter reviewed the literature based on the theoretical framework, international experiences on administration of finances, legislation and policy frameworks for financial management. Furthermore the chapter dealt with administration of finances in schools, conceptual frameworks ,theoretical frameworks and challenges in the administration of school finances. The next chapter presents research methodology and design.

CHAPTER 3: RESEARCH METHODOLOGY AND DESIGN

3.1 INTRODUCTION

The previous chapter reviewed the literature. This chapter presents the strategies, method and ways of collecting data. Aspects covered in this chapter include the research paradigm, research methodology, the research method, study area, population, data collection tools, sampling, data collection and analysis and specific information around trustworthiness and moral issues.

3.2 RESEARCH PARADIGM

The research paradigm is a guide that assists the researcher in selecting the methodology and design. Interpretive methodology depends on building a comprehensive picture, framed with words not numbers and revealing itemised perspectives on the respondents or study subject (Okeke and Van Wyk, 2017:22). As highlighted by Cohen, Manion and Morrison (2011:26), interpretive perspective undertakings to understand and translate the world to the extent of its players and fathom the enthusiastic universe of human experience through focusing in on associating suggestions and unravelling the data. In interpretive methodology, individuals are treated as dynamic role players not as articles and catch alternate points of view and take a gander at the wonder from different perspectives. Interpretive investigators demonstrate a procedure that lets the investigator conduct research in its ordinary situation.

In this study as the researcher is investigating finance committees in their own environments, anti –positivist or interpretivism approach as a qualitative approach is applied as it is concerned with understanding subjective experiences of individuals in their situations and includes an interpretative, naturalistic approach to their environment. The researcher is investigating the school finance committees aiming to research how they execute their financial capabilities and applying their knowledge, understanding and experiences in their environments. The researcher is actively involved in research through interacting with participants throughout the process.

3.3 RESEARCH METHODOLOGY

In any research study the researcher need to outline the methods which he/she will use. Research methodology means an approach and style the researcher selects to do research. It revolves around the pattern of investigation and conclusions that the researcher needs from the topic. According to Mpolokeng (2011:47), research methodology is systematic and purposeful. In research, there are three approaches i.e. qualitative, quantitative and mixed approaches can be used. In a quantitative approach, the researcher may use questionnaires to collect data and the questionnaire has closed ended questions while in the qualitative approach structured or semi-structured interviews are often used. In mixed procedure the researcher uses both the techniques of quantitative and qualitative approach. Qualitative examination is an efficient procedure used to portray encounters and conditions from the viewpoint of individuals in their circumstances (Grove, Gray and Burns, 2015:67). As per Kumar (2014:15), a qualitative methodology is inserted in the perspective of perception, follows an open, versatile and unstructured approach to manage enquiry. The qualitative approach alludes to an expansive scope of exploration plan and techniques utilised in investigation wonder (Brink, Van der Walt and Van Rensburg 2018:104). Views, cultural practices and social experiences of people are important in the social concept of knowledge about the world (Diamond, 2015:31). The researcher investigates the expressions of the participants, discovers the importance of the words, and gives a portrayal of the experiences that advance further comprehension of the experience (Grove, Gray and Burns, 2015:67).

According to Burklow (2018:1), a qualitative method is a scientific method of observation to gather non-numerical data, directional and answer the why and how of human experiences. As the research is about human experiences i.e. school finance committees, a qualitative method is used so that the researcher can get the experience of all participants. The questions in the interview are open ended and the researcher is flexible. Littman (2010:12) states that qualitative investigations offer comprehensive explanations and are pointed toward understanding human experiences. As stated by Brynard (2014:39), the methodology helps the researcher to detect challenges the school finance committees are faced with in administering their financial resources.

In this investigation, a qualitative methodology was used for the researcher to have an understating from the participants experiences. The researcher built up conditions

that granted suddenness and a variety of correspondence between the investigator and the participant.

3.4. RESEARCH DESIGN

It is important to design how processes of the research study are to be undertaken. Research design is the methodology an action plan utilised logically in a research aiming at addressing the problem through data collection, interpretation and analysis. As specified by Aktar (2016:68), research plan is an arrangement, design, technique and examination turned inward targeting looking through inquiries and control change. Research design is a strategy used aiming at guiding and directing the researcher on methodology and tools to be used during the collection of data. It is a strategy that resembles a connection between the theoretical discussions of the introductory chapter (Mbatsane, 2006:41). As indicated by Mpolokeng (2011:46), design shows how the exploration is set up, what occurs with members and techniques for information collection. To connect with members in their regular and member-arranged environment, a qualitative research design configuration was considered generally suitable (Manamela, 2014:43). The relationship of assessment joins the emerging solicitations and strategies, data dependably accumulated in the setting of the participant and working from central fixations to general subjects and the expert making understandings of the meaning of the data (Makiri, 2014:67). The pattern of investigation includes interrelating with individuals through questions in regards to their perceptions related to the study (Makiri, 2014:68). According to Leedy and Ormrod (2002:47), qualitative research gives the researcher an opportunity to understand phenomena within their direct surroundings. As study is about investigating the finance committee as human beings in their different working environment and experiences, a qualitative research design is used as a tool in guiding the researcher to plan for the collection of data and analysing of the information towards answering the research questions.

3.4.1. Study Area

Study area is the exact spot or place where the information is gathered. As per Grove *et al.* (2015:38), the research setting is the area wherein the examination is piloted. The researcher leads the assessment in a trademark setting which is uncontrolled, taking everything into account and also the conditions (Brink, Van der Walt and Van Rensburg, 2018:47). The study is done in selected public schools in the Phokoane circuit, Nebo cluster, Sekhukhune South district in Makhuduthamaga

Local Municipality, Limpopo Province. The area is a remote rural area and is one of the nodal areas proclaimed by the former President in 2004. The study area was chosen as no research was done before and is accessible to the researcher who works in Phokoane circuit.

3.4.2 Population

Population means a collection of individuals who share the same features (Brynard, 2014:57). According to De Vos (1998:190), population is defined as individuals who possess particular features. Population is a numerical term (Ngobeni, 2015:53). As indicated by Grove *et al.* (2015:250), population is a specific gathering of people or components, which are the focal point of the investigation. A population is the whole social event of people or things which are essential to the researcher and which meet the estimates (Brink *et al.*, 2018:95). Population is the entire all out of cases wherein an expert is interested (Polit and Beck, 2018:249). In this study population refers to the group of participants that have a specific common experience in administering school finances and operating in the same environment. Phokoane circuit comprises of 27 schools which were previously disadvantaged. The circuit is divided into 4 clusters; therefore, the researcher uses 4 schools i.e. one from each cluster. Eligible criteria that specify population characteristics were used (Polit and Beck, 2017:250). Eligibility criteria comprise the list of characteristics vital for suitability of the population (Grove *et al.*, 2015:251).

In this study, all school Finance Committees who are key role players in managing the funds constitute the population of study. Each school had 4 key participants, i.e. treasurer, the finance officer, deputy chairperson and chairperson. The total population for this study is 16 participants.

3.5. SAMPLING, SAMPLE METHODS AND SAMPLE SIZE

This section discusses sampling, sample methods and sample size.

3.5.1 Sampling

A sample is an illustrative of a bigger collection of people and all essentials of the population are included (Brynard, 2014:57). Sampling indicates to the way toward choosing the example from a population to get data with respect to in a manner that addresses the investigation of populace (Brink, Van der Walt and Van Rensburg, 2018:115). Sampling is a subdivision of population parts which are the most elementary features about which data are collected (Polit and Beck, 2017:250). Sampling covers all individuals of the school finance committee who were actively

involved in the administration of the school. In this study sampling will be applied aiming at lessening the number of conditions. The researcher uses sampling because it saves time and is cost effective. As the study is qualitative, a non-probability assessing procedure is used. The sampled schools are in the Phokoane Circuit, Sekhukhune South in Limpopo Province. The researcher will utilise the members who are individuals from the school Finance Committees i.e. the chairperson, deputy chairperson, treasurer and finance officer who are effectively occupied in administering monetary assets on a consistent schedule.

3.5.2 Sampling Method

Purposive sampling is a method that the researcher uses to purposefully select data rich cases for the study (Patton, 2002:169). As indicated by Taherdoost (2016:23), sampling purposively is used when the researcher targeted a specific group aiming at getting specific information which cannot be received from others. The researcher has intentions in doing the selection (Mohsin, 2016:31). As the researcher focuses on specific participants, the decision for selection is the competency of the researcher.

As stipulated by Bless, Higson-Smith and Sithole (2013:172), purposive sampling relies upon the judgment of the researcher in regards to the qualities of a specialist test. In order to access knowledgeable respondents, purposive sampling is utilised to explore the in-depth knowledge about the competency of the finance committee in administering the financial resources. As per Maree (2007:79), qualitative investigators choose participants that would give significant data about the investigation. Purposive sampling allows the scientist to prefer members for interviews who are probably able to give rich information (Aina, 2017:51). For this situation, the researcher utilises a purposive selection technique to choose role players who are significant to the study. The participants chosen are actively engaged and knowledgeable. This method saves time, is convenient, cost effective and ideal for exploration (Taherdoost, 2016:23) and it would assist the researcher to get information from real informants. The sampled participants in this study are the key role players of the finance committee in the school.

3.5.3 Sample size

Sample size alludes to the number of members to be chosen in an investigation. As indicated by Leedy and Ormond (2010:141), in a qualitative examination test (purposive inspecting), the example can go from 1 to 40. In determining the sample

size, the researcher needs to check the objective of the study, focus, primary data, collection strategy, availability of informants and checking whether the informants are available (McMillan & Schumacher, 1997:401). In this study the sample composed of members of finance committees from schools, these included the chairperson, treasurer, deputy chairperson and the finance officer. The total sample size was thus 16 participants. It served no purpose to include other peripherally positioned individuals since pertinent information was solicited from the Finance Committee members.

3.6. DATA COLLECTION

Data collection involves procedures used by the researcher to get the data required in the study (Ndou, 2012:58). It is the way towards getting-together data that are expected to address an exploration issue (Polit and Beck 2017:174). To get this done, the researcher sought permission to collect data in the sampled schools by the Department of Education. The researcher also requested permission to collect data from the principal and district office. According to Creswell (2013:90), the researcher in qualitative research is the major tool in the data collection process. In this examination, the information is gathered from both essential sources and optional sources. Creswell (2013) identifies two types of data sources in research, namely: primary sources and secondary sources.

Primary sources contain direct information or direct data from participants who are effectively involved in the study. Secondary sources contain recorded information. In contrast to other exploration systems, qualitative examination procedures depict information in words not in numbers. Main information is collected through interviews and subordinate information is collected through document analyses in the form of records of minutes, fiscal records, journals, letters and circulars. In this study the researcher applied for consent to collect data from the principals of all the selected schools and the District Director. To gather data, the researchers use various forms of strategies (Leedy and Ormrod, 2010:145). In this study interviews and document study were used as data collection tools.

3.6.1 Interview

An interview is a dialogue between the examiner and participant (Ndou, 2012:60; Nieuwenhuis, 2007:87). An interview is an exchange wherein the examiner requests that individuals provide accumulated data and to get some answers concerning the musings, feelings, points of view, conclusions and practices of individuals. Meeting

refers to cooperation with a cross-segment of the focus on the populace (Wilson, 2015:32). Interviews are important in discovering what is in peoples' thoughts since they cannot be detected (Ngobeni, 2015:42). The justification for an interview with significant members is to discover the viewpoints, capabilities, feelings just as inspirations of individuals on a specific matter (Gill, 2008:292). According to Cohen and Manion (1982:243), an interview provides entrance to what is in the head and it makes it possible to discover what a person knows. Interview can be done through one-on-one or in a group but in this study the interview is conducted one-on-one for the participants to feel free to express themselves. In the context of this study interviews were conducted to the chairperson, deputy chairperson, treasurer and finance officer of all the sampled schools.

In a qualitative interview, extraordinary requests should be open-ended (for example, require in excess of a yes/no answer), unbiased, delicate and justifiable (Creswell, 2014). It is generally best for the researcher to capture the data well. Communication in the form of an interview (the individual interview and the group interview) will be of vital importance (Gill, 2008:292). As stipulated by Creswell (2014:190), interviews are beneficial because:

- Participants are able to express their understanding
- Promote face-to-face participation;
- Follow up on questioning is easy to do and
- Is simple for the researcher to access more information

The researcher used semi-structured interview to permit members to have the option to allow follow-up and explanations on how they administer school finances, (Bailey 2009:17). In this study, through open-ended inquiries, the members shared how the administration of finances is done in their schools. The questions are based on the areas which the researcher needs to cover. For the participants to be comfortable and free, one-on-one interview was used and the researcher is flexible so as to allow the respondents to understand and to be able to give more information. The researcher recorded proceedings in writing during and after each interview. The perceptions, considerations and thoughts of the participants regarding the meeting were considered and this helped the researcher in the data analysis.

3.6.2 Document study

The second tool of collecting data in this study was document study. According to Briggs and Coleman (2007:279), documents are the mirror to know and understand activities within a particular environment. Documents allow the researcher to access evidence cannot be obtained verbally (Mertens, 2010:373).The study used document study to collect additional data. The documents analysed included minutes of the meetings, budget, legislations and policies, financial records, audited financial reports.

3.7. DATA ANALYSIS

Data analysis in qualitative research is inductive in nature. It is an efficient interaction of choosing, characterising, integrating and deciphering information,(Cohen et al (2002:147).Inductive thinking utilises gathered information to deliver ideas. Quantitative assessments incorporate a large amount of deductive reasoning, while the extraordinary subjective examination as often as possible anticipates that admittance should use a full scope of techniques (Creswell, 2003:162). Data analysis involves arranging, requesting, controlling and summing up the information, and depicting them in significant terms (Brink, Van der Walt and Van Rensburg, 2018:165). The investigation of qualitative material regularly starts with a search for general classifications and afterward topics. A topic is a theoretical substance that carries significance and character to a current encounter and its variation indications (Pollit and Beck, 2017: 535). This study employed thematic and record analysis.

3.7.1 Thematic Analysis

Thematic analysis emphasises examining, evaluating, and recording of themes within the data. According to Sterling and Gray (2014:609), thematic analysis is a technique to classify and analyse data. Thematic analysis causes the analyst to distinguish pertinent patterns and transform crude information into important data.

According to Patton and Cochran (2002:24), thematic analysis involves gathering proof of evidence from the primary and secondary sources into explicit subjects and applied the following steps:

- Data analysis preparation

The researcher analyses the data collected through interviews. McMillian & Schumacher (2014:399) indicates that the researcher has to study the records repeatedly to put together and figure out the information.

- Coding the material

The researcher groups similar information and allocates codes.

- Identifying themes

When all the content has been coded, themes are identified from the coded text. Braun and Clarke (2006:109) advise that sections developing the organisation, for example, mastermind topics; topical organisation of the organisation are investigated.

The researcher used a thematic analysis as it provides a changeable approach that could be altered. Through thematic analysis the researcher identified common themes, ideas, topics and patterns. In this study the following themes are identified i.e. finance policy, budgeting and implementation, procurement, recording and monitoring and reporting.

3.7.2 Document Analysis

The study used record analysis to analyse information gathered from document study. Record analysis is an information collection technique in which issues are inspected through the audit of collections different types of organisational records,(Glenn, 2009:27).Document analysis is a prepared way of evaluating documents which are both printed and electronic (Bowen, 2009:28). Documents are useful in collecting data and can be used for tracking change and development. As per the regulations, mandatory documents e.g. policies, records of the meetings, fiscal documents and budgets must be available at the school and be accessible. Documents saved time for the researcher (Creswell, 2003:187). As highlighted by Cebekhulu (2016:39), document analysis is a non-intuitive information generation used to commend the semi-organised meetings. In the investigation, the investigator uses document examination so as to check how the school finance committee administers funds and implements their agreements, policies and acts based on administering school finances. Information received from the documents augments the information received through interviews. In this study the researcher requested the following documents: legislative frameworks and policies, records of meetings, financial records, adjudication forms and quotations, audited financial statements and budget. On analysing the above documents, the researcher needs to match the verbal information with the recorded one with regard to administration of finances.

3.8 CRITERIA FOR TRUSTWORTHINESS

Trustworthiness means to be honest, reliable in collecting data in research. According to Pilot & Beck (2014:198), trustworthiness in a study refers to the level of assuring that methods, data and analysis results in quality. To ensure reliability, the following criteria of trustworthiness are applied:

3.8.1. Credibility

Credibility exists within the proposed research purposes, and dependable examination choices are those that are predictable with the motivation of the researcher.

Credibility is grounded on the truth of the investigation outcomes and promotes that the outcomes have been based on data derived from the participants' unique information and its correct interpretation (Taylor and Francis, 2018:121). Credibility means confidence in the truth of the study. To promote reliability, in the investigation the investigator opens and uses a language that is understandable to all participants aiming at creating a conducive environment and inviting more information. The following strategies of credibility are applied:

3.8.2. Triangulation

Triangulation aims to improve the cycle of qualitative exploration by utilising various strategies in gathering information. Triangulation is a technique which involves collecting and evaluating data in different ways at different times and places. To get reliable information in a study, triangulation can be applied by involving knowledgeable participants (Shelton, 2004:66). In this study the researcher promotes triangulation through interview and document analysis from different sources to gather information.

3.8.3. Member Checking

Member checking is a method for finding if the information investigation relates to the responses from the members and their arrangement through checking (Curtin and Fossey, 2007:92). According to Creswell (2009:191), participants may be given the opportunity to polish their data through editing, clarifying, and adding other relevant information. Doyle (2007:889) refers to member checking as a process of participative discussions involving all participants, and will make choices of how to receive data. The researcher involved participants in the opportunity to correct errors, clarify issues and provide additional information through listening to voice

recordings and providing hard copies as a means of assuring credibility and dependability.

3.8.4. Reflexivity

Reflexivity is a self-introspection done by the researcher throughout the process of collecting data (McMillan and Schumacher, 2006:327). According to Curtin & Fossey (2007:92) reflexivity helps researchers to be aware that they play a powerful role in involving participants and development in research. The researcher observed reflexivity in all the processes of the study.

3.9 ETHICAL CONSIDERATIONS

Ethics refers to principles of behaviour that influence ethical selections about our relationship with others. According to Gildenhuis (2004:13), ethics determine human actions which are transformed into an accepted standard of behaviour. As the investigation is founded on individuals, the rule of regarding the privileges of members should be advanced by the researcher when gathering information and compiling the examination report. The following ethical considerations are considered by the researcher before the research is done:

- Ethical Clearance certificate

The researcher applied for a consent certificate from the University's Research Ethics i.e. TREC (Turfloop Research Ethics Committee). The researcher does not commence with any research activity before approval had been granted.

In applying for permission to collect data from all selected schools, targeted participants and circuit office the researcher writes the clearance certificate number as proof that it has been granted.

- Permission to conduct the research

According to Diamond (2015:39), requesting permission through letters is a good behaviour. The researcher requests permission through letters to the targeted participants i.e. the department of education, the governance official in the circuit, all principals of selected schools and participants. Participants must know in advance what they must expect during the interview in advance. The researcher does not collect data until approval from the Department of Education is issued.

- Informed Consent and voluntary participation

The researcher explained to all participants the nature of the research, moreover, the inspiration driving the examination and underlines that involvement is voluntary.

Participation is voluntary and there would be no loss of membership for non-participation.

The participants were informed that they could withdraw at any time if they wished and there would be no victimisation. Consent forms were prepared and voluntary participants were asked to sign them in order to confirm willingness to participate. The researcher explained to the participants before signing that they were not to receive any payments or incentives.

- Honesty

The researcher disclosed to the all role players in the study what the study is aimed at and letting them make a choice of taking part or withdrawing. Participants were informed about procedures to be followed and the researcher avoids fabrication or falsifying of collected data.

- Privacy and confidentiality

All information given by participants was treated with confidence and no cameras or videos are used without the knowledge of participants. The identities of participants were not to be disclosed unless they have agreed through signing a consent form. Participants were given a chance to give views of how they want the interview to be contacted i.e. individually or as a group. Information provided by the participant is confidential. Collected information was stored securely by the researcher according to accepted research protocols. The information may be used for journals, the research report, conferences.

- Fair selection of participant

The researcher explained to participants how selection was done. As the study was on financial administration by school finance committees, only key role players in the committee were selected.

- No harm

The researcher used language that was clear to all participants and avoids questions that were improper to participants. Where participants show that they do not understand, the researcher will explain until they understand. Participants who preferred to be interviewed confidentially were also accommodated for safety and freedom purposes. The environment in which the interview was held was free from any physical harm and danger. The researcher remained calm and patient in asking questions so as to avoid emotional and mental harm to participants. Language

usage was considerate and understandable by all participants i.e. the researcher uses the home language of the participants. Participants who need to be clarified on other concepts are given attention.

- Data integrity and safe storage

The information was kept in a safe place where only the researcher has access. The information was stored in the computer in which the access code is only known to the researcher. Printed variants of answers were taken care of by the researcher in a secured place for future assessment or academic purposes.

- Access to Information

The researcher explained to the participants that if they need to broaden their knowledge or for improvement, they can be given information without names. The information given did not reveal the names of schools, but only specific information which would help the participants in their respective schools to improve.

3.10. CONCLUSION

The chapter dealt with the research paradigm, research methodology, and research design and data collection. The research methodology used in this study is qualitative and data was collected through interviews and document study. Furthermore the chapter focused on data analysis, criteria for trustworthiness and ethical consideration.

Based on information obtained from all the aspects in this chapter, in the next chapter, the findings are presented.

CHAPTER 4: PRESENTATION OF THE INTERPRETATION

4.1. INTRODUCTION

In the previous chapter the researcher discussed data collection methods and analysis. This chapter focuses on the presentation of the findings. The study investigates the competency of the Finance Committee in the administration of finances. In the four sampled schools, two schools were primary schools under quintile 1 and 2 and the other two were secondary schools in quintile 1 and 2 in the Phokoane circuit, Sekhukhune South District. The collection of data was not easy due to COVID 19 pandemic. The focus is to present raw data and the findings of the research. As outlined in the previous sections, the participants in the schools were the chairperson, the deputy chairperson, treasurer and finance officer. Out of the 16 participants, one was interviewed at home due to comorbidity. As indicated by Ndou (2012:72), the data from the study documents are important aiming at clarifying, verifying and additional to the data collected from the interviews. The interviews were conducted at the participants' environments and it was one-on-one. In this study the data obtained from the interview would supplement the data from the interviews.

The data was collected through 13 questions which were asked to all the participants. Formulation of the questions was guided by the research sub-questions below as mentioned in chapter 1:

- What would be the relevant capabilities do school finance committees need in administering financial resources in the Phokoane Circuit?
- What possible challenges would be experienced by the school finance committees in administering finances in the Phokoane Circuit?
- Which would be the possible recommendations for the improvement of financial administration in the Phokoane Circuit?

To promote confidentiality and anonymity of sampled schools, pseudonyms were used i.e. school W and X which were primary schools and Y and Z which were secondary schools. Participants were named as: Ch 1 to 4 (chairpersons), Dch 1 to 4 (deputy chairpersons), Tr 1 to 4 (treasurers) and FO 1 to 4 for finance officers. The findings presented below are from both the interview and the document study.

The profiles of the participants were as tabled below:

Table 4.2.1. (Profile of Participants)

School	Participants	Level of Education	Gender	Component	Experience in Finance Committee
W	Ch1	Primary	Female	Parent	8 years
	Dch1	Primary	Female	Parent	5 years
	Tr 1	Tertiary	Male	Educator	11 Years
	Fo 1	Tertiary	Male	Educator	5 Years
X	Ch 2	Grade 9	Female	Parent	2 Years
	Dch 2	Primary	Female	Parent	2 Years
	Tr 2	Tertiary	Female	Educator	6 Years
	Fo 2	Tertiary	Female	Educator	5 Years
Y	Ch 3	Primary	Male	Parent	2 Years
	Dch 3	Grade 8	Female	Parent	8 Years
	TR3	Tertiary	Female	Educator	4 Years
	Fo 3	Tertiary	Male	Educator	5 Years
Z	Ch 4	Grade	Female	Parent	6 Years
	Dch 4	Primary	Female	Parent	2 Years
	Tr 4	Primary	Female	Educator	9 Years
	Fo	Tertiary	Male	Educator	7 Years

From the table above, the researcher find the following from the sampled schools:

The positions were allocated as per the South African Schools Act,1996,(Act 84 of 1996) which was stressed by the Limpopo Prescript For the Management of School Funds in the Public schools(2011:13) the positions of the chairpersons and deputy chairperson were parents, treasurers and finance officers were educators. It showed that in all the schools, most of the key role players of the Finance Committee were females. Most of the members of all the sampled schools were experienced in serving in the Finance Committee. The profiles of the schools showed that the

school did not get support from male guardians. As per profiles above, most of the parent components had low level of education as the highest is grade 10.

4.2 RESPONSES FROM THE INTERVIEW

The responses of the participants are presented as outlined underneath.

4.2.1 The Finance Policy

With regard to Finance Policy Chairpersons responded as follows:

Responses by the Chairpersons

Ch1: Indicated that “The Principal and the School Management Team drawn up the finance policy” The interviewer probed the Ch1 about the involvement of Principal and SMT and he had this to say “The Principal and SMT assisted in drawing up the Finance Policy because as school governing bodies lack knowledge of administration of finances”

Ch2: Regardless of the fact that the duties and responsibilities of school governing body were outlined in the meeting,

Ch2 highlighted that “The current Finance Committee did not draft finance policy. We are using the previous finance policy to save time”

Ch3 responded that, “A detailed finance policy was developed by the Finance Committee. We followed the procedures for controlling, monitoring and reporting for financial and responsibilities and roles of the members of the Finance Committee were stipulated “When probing Ch3 on the duties and responsibilities of finance committee he mentioned the following:

The finance officer administers all the financial books and keeps all records updated;

- The finance officer is the administrator of the Finance Committee;
- Keeps all financial records safe;
- Serve as the secretary of the Finance Committee;
- Report finance during Finance Committee meetings.

Ch4 indicated that the finance policy was not available and that they relied on the principal on administration of the school finances. The participant said” The principal knows the rules and he always remind us”

She had this to say “As we know nothing about the administration of finances, we are relying on the principal to draw the finance policy”.

Response by Dch 1: The participant responded that” The principal at the management draw the policy for us because the understand it”

Dch2 responded that” We are using the previous policy and we have copies”

Dch 3 responded that” As a finance committee we have gathered together to develop the policy. The Dch 2 responded “As a deputy chairperson I have signed it and a copy has been given to us.” When probing the participant on duties and responsibilities of the Finance Committee, he replied” The deputy chairperson is the signatory in the bank”

He highlighted that” The treasurer is responsible for signing cheques and keeping bank statements safe.

Responses from the Finance Officers

The Fo1 highlighted that, “The finance policy was drawn by the School Management Team”. He further explained that issues like claims and tariffs were not clearly controlled. These utterances suggested that SGB might be lacking administration skills.

The Fo2 concurred with the Ch2 that they are using finance policy that was used by the previous committee. Fo2 further stressed that, “Due to work pressure, workload and time constrains we use the previous finance policy”

The Fo3 in school Y explained that the Finance Policy is available and was adopted in a formal school governing body meeting. Fo 3 emphasised “Even if the Finance Committee drafted the policy, no support is provided from the department”

The Fo4 in school Z said that they did not have a Finance Policy. He stressed that “We rely mostly on our budget as a tool to guide us to utilise the finances”

Responses from treasurers

The Tr1 also highlighted that the policy that was available was drawn by the Principal and the SMT. Like the finance officers, Tr1 also complained about work overload and therefore do not have time to draw a policy.

Tr2 indicated that they have the policy but it was for the previous year. He had this to say “Yah Mam, We use the same policy every year in our school”

Tr4 stressed that they did not have the Finance Policy maybe the researcher can assist. According to the treasurer the principal was not knowledgeable about the policy and things were falling apart because of lack of knowledge. The response was:

“I have been serving for many years in this Committee but we have never developed any policy. We have been visited by the officials three years back and they requested the same document but even now we do not have it.”

4.2.2 Summary of Participants Responses on Finance Policy

In school W, the Finance Policy was available, but the Committee did not develop it. The school management team was playing a leading role as they were the ones understanding the language and contents needed for the policy. The principal was raising the issue of blaming the Committee members of laziness by letting the management draft the policy on their behalf. The policy for school X has been developed some years ago and was used by the current committee which was supposed to adopt it before implementation. As stipulated by Naidoo and Mestry (2017:95), the Finance Committee must develop the Finance Policy and submit it to the school governance for authorisation before implementation. The principal was negligent by approving the use of an old policy without adopting it in a formal meeting. The parents' component as new members in the committee was not given a chance to make inputs in the policy. The Finance Committee seems to understand and implement the policy for administration the school finances so as promote effectiveness. In the school Y, the finance policy was available and all members have been provided with copies, which mean the Committee was promoting transparency. According to all participants, the Committee implemented the policy effectively and they always make reference to it in case they need to verify. All the participants in school Z highlighted that in their school, finance policy was not available. According to Theodorou and Pashiardis (2015:121), schools without a finance policy or brief financial policy are in danger of mishandling finances or encouraging embezzlement.

4.2.3 Developing and implementing a School Budget

Budgeting is a procedure prioritising and distributing limited resources as per needs of an institution (Financial Accounting for Local and State School Systems, 2015:14). Regarding the school budget, participants responded as presented in the next sections.

Responses from the Ch1- Ch4

In school W, according to the Ch1, the manager and the school management team drafted the budget, and submitted it to the governance to make inputs. The

governance presented the budget in the annual meeting of the parents and the responsibility of the Finance Committee was to implement the budget. The principal submitted the copy of the budget to the circuit office. As parents were no more paying school funds, the school governing body and educators would use the budget as per the current year indicative to run all the activities of the school. Implementation of the budget would be allowed after the approval from both the parents and the circuit manager was done. If during the implementation of the budget the Finance Committee encounters shortage of a budgeted activity, the matter would be referred to the school governing body. The budget was used to give direction for using money in the school. They indicated that current budgets were tampered with by the principal due to COVID 19 pandemic; parents and Finance Committee members were not involved.

In school X and Y, budgeting started in the third quarter were the Finance Committee, issued a communiqué and distributed needs forms to all departments, committees and sub- committees within their school to submit their needs as per their priorities, including committees responsible for School development, Academic improvement and School improvement plans. As delegated by the school governing body, the Finance Committee drafted a budget, guided by the indicative allocations for the current financial year, taking into account the relevant allocated percentages of funds as stipulated in Limpopo Prescript for the Management of School Funds in Public Schools (2011:5-6) also taking into account the priorities and submitted the plan to the school governance for endorsement. The approved budgets were submitted to the parents during their annual general meeting in the fourth quarter for approval and adoption. The budgets together with the roll-call of parents would be submitted to the circuit office for approval. Implementation of the budget commenced after the approval of the budget by both the parents and the circuit office.

The participants stressed that, a budget was a tool used to plan all finances so as to cater for all the resources that would be needed by educators. The finance officer was responsible for budgetary control and presented it monthly to the members of the Finance Committee, while the treasurer presented it quarterly during school governing body meetings.

In school Z, the school governing body was responsible for developing the budget which ought to be introduced at the annual meeting for endorsement by the guardians. The school governance used the budget to control income and

expenditure. The school governance was also responsible for budgetary control and implementation.

Responses from the Dc1- Dc4

In school W, Dc1 highlighted that the principal drafted a budget and gave it to them in a meeting. She stressed that because the principal has knowledge about finances and the needs of the school, it would be easy for the principal to draw up the budget. The budget would be presented to parents during the last quarter of the year. According to Dc1, the financial plan helped them in using the finances of the school correctly.

In school X and Y, the Dc 2 and 3 responded that as role players in the finance committee, they met in the third quarter to draft a budget. Educators submitted their needs that would assist them in teaching with estimated amounts. The submitted needs would assist the Finance Committee in drafting the budget. The draft would be submitted to the school governing body as the mother body in governance for approval. In the last quarter of the year, an annual general meeting for parents would be held aiming at presenting the budget for inputs and approval and there after a copy must be submitted to the circuit manager before implementation. As per their deliberations, sometimes they failed to implement the budget due to late transfer of funds into the school accounts. A budget was useful as it directed the finance committee on how to use finances and it makes it easier through giving direction on allocated amounts.

In school Z, as per Dc4, the governing body was responsible for drafting the financial plan.

The response was as follows:

“As the school governing body was responsible for managing the finances, they drafted a budget.”

The budget would be presented to the parents in a meeting. The budget would be used as a device to administer the finances. Through the budget the finance committee would be able to allocate funds fairly.

Responses from Fo1- Fo4

In school W, the management team was accountable for drafting the budget. The role of the finance officer was to keep the budget safe and produce it when needed. A budget is a tool used to plan for income and expenditure so that all the Finance Committee would be able to pay all the services of the school. It helped the school

management team to use allocated funds during the financial year. Some members especially the chairperson, treasurer and deputy chairperson were responsible for controlling the budget and its implementation.

In school X and Y, the Fo2 and Fo3, as the secretaries of the Finance Committees, took part in drafting the budget. A budget was important in the school as it assisted the Finance Committee to use the finances as planned and directed by the department. The obligation of the finance officer is to monitor the implementation of the budget regularly as per plan through updating the spreadsheet and reporting to the Finance Committee monthly so as to avoid mismanagement of funds and overspending. Implementation of budget was sometimes difficult as the funds are transferred late. They further elaborated that the current budgets were affected by the COVID 19 pandemic in our country.

In school Z, the finance officer's responsibilities were to keep records of all financial transactions, including the budget and did not take part in drafting the budget. The treasurer and the principal were responsible for drawing up the budget. The finance officer highlighted that to her understanding and experience the role she was playing was to do the filing of financial documents except the chequebook.

Responses from Treasurers

In school W, Tr1 was the head of the Finance Committee, but was not involved and it was the responsibility of the principal to assist in drafting the budget as he was knowledgeable, skilful and knows the requirements of the school. The treasurer introduced the budget to the governance of the school for approval and later presented it to guardians in an annual meeting of the parents at the end of the year. Through budgeting, the school governing body would manage the finances properly and be able to support teaching and learning. According to Tr1, all the responsibility of controlling the budget lay with the principal and the treasurer.

In school X and Y, the sub-committees in the school submitted their mini budgets to the Finance Committee through teacher representatives in the school governing body. The treasurers were the chairpersons of the Finance Committees. After drafting the budgets together with the Finance Committee, it was their responsibility to present it formally during the school governing body meetings and in the parents' annual general meetings in the fourth quarter. Budgets were tools used to plan for revenue and spending of all the finances during the year. Through the plan, the Finance Committee would be able to monitor how they were spending their finances.

The treasurers highlighted that for finances to be administered effectively, they need to monitor the funds regularly together with the finance officer who kept records. Budget would be implemented after supported by guardians and the circuit office but was only affected if the department deposit the funds late which led to failure of some budgeted activities.

In school Z, Tr4 highlighted that it was the obligation of the treasurer of th governance in consultation with the principal to draft the budget, and present it to the parents. Implementation would be done the following year after approval by the parents. The budget assisted the school governing body to submit at the circuit as needed.

Interpretation: All the participants showed that budget is a key factor in planning for all finances. In school W, the school management team has drawn up a drafted budget while they were not part of the Finance Committee which implies they neglected the regulations by engaging themselves fully in the governance duties, while their responsibility is based on management as per Public Administrative Measures. The principal and school management were dominating much in drafting the budget while she or he was expected to share the expertise with the Finance Committee. In school X and Y, they were planning as a team but their threats were the way the department was transferring funds into school their accounts. In school Z, the Finance Committee was not involved in drafting the budget which means the Finance Committee is not functional in the school. No consultation to other stakeholders during the drafting of the budget. All procedures for budgeting must be followed to cater for all the schoo9l needs (Thenga, 2017:79).

4.2.4 Procurement processes

Procurement refers to the acquirement of services and goods at reasonable prices, in which quality and quantity were, prioritised (Ababio, 2008:10). Procurement in schools must be done on three quotations from different service providers (Limpopo Prescript for Management of School Funds, 2011:11). As per the Constitution of the Republic of South Africa, 1996, standard demands for example, reasonable, value, quality, straightforward and serious and practical should be adhered to. For the researcher to understand how procurement was done in the sampled schools a question regarding the process was asked and the responses were:

Responses by the Ch1-4 and Tr1-4

According to the Ch1 and Tr1 (school W), they responded that, "We followed procurement procedures". Furthermore they said, "The School Management Team and educators submitted all their needs related to LTSM and other activities to the school governing body". When probed further they Tr1 answered that, "Sometimes we call our service providers to give us three quotations without advertising". The school governing body requested quotations from their regular service providers. The school governing body would adjudicate the quotations and approve the service provider. On payment the Ch 1 said, "Sometimes we pay before service delivery as the supplier has requested." Tr 1 further elaborated that, "No authorisation of claims is made by the accounting officers". The Ch1 elaborated that, "Requisitions which were more than R30 000 were submitted to the circuit manager for approval before implementation".

In school X, as per Ch2 and Tr2 of the school, to purchase all services and goods their procedure was:

"Registration of the service providers on the database of the school was at the beginning of the year and when there were some needs they requested three quotations by phoning the registered service providers." The administrator of the Procurement Committee arranged a formal meeting for the Finance Committee, which served as a tender assessment committee to select the quotations taking into account the quality, price, affordability and guarantee and to make a recommendation in writing to the school governing body. Ch2 after probed he said, "During assessment recording was done in a minute book to select the relevant quotations and the documents have been submitted to the school governing for approval." The service provider appointed rendered the service or delivered the goods and was paid when the school governing body was satisfied. Authorisation of claims was the responsibility of the chairperson and the head of the school before payments were processed. Payments were processed in a formal meeting.

Like in school W, services or goods that exceeded R30 000 have been referred to the circuit manager with relevant documents for approval.

In school Y, all educators and sub-committees within the school submitted prioritised needs so as for the Finance Committee, which have been delegated to serve as a Procurement Committee, to seek quotations. The Committee addressed the needs that hinder teaching and learning first through seeking three quotations from service providers. The Finance Committee was responsible for scrutinising all the quotations

received in a formal meeting and no relevant documents were filled. The quotations are submitted to the principal for recommendations. Service providers were paid after they had delivered the services agreed upon and the principal as an *ex officio* authorised all the payments. The Finance Committee makes payments in a formal meeting. If services or goods cost less than R5 000, no quotations were needed.

In school Z, when needs arose which were less than R30 000, a blank cheque was signed and the principal purchased goods or services per needs or goods and those that were more than the amount are split into two. It was the responsibility of the manager of the school to do procurement without quotations.

Responses by the Deputy Chairpersons

In school W, the Dch1 showed that they were using a procurement process which helped the school governing body to follow all the procedures in buying goods or services for the school. The Committee requested three quotations and approved an affordable quotation. All services were paid after delivery had been made and was satisfactory.

In school X, as a school we have a database of service providers which makes it simple when we needed quotations. After receiving quotations, the finance officer arranged a formal meeting for the Finance Committee to adjudicate the quotations taking into account the quantity and price, make recommendations in writing to the school governing body. The documents were submitted to the governance for endorsement and appointment in a formal way. The service provider appointed renders the service or delivers the goods and was paid when the Finance Committee was satisfied. The accounting officers have endorsed claims before payments were processed.

In school Z, the principal was responsible for procurement. All services and goods to be purchased in town was the responsibility of the principal and no quotations were requested. Blank cheques were issued to the principal for purchasing. The principal submitted receipts to the treasurer for record keeping, and distributed all the goods to the relevant educators.

Responses by the Finance Officers

In school W, the Fo1 highlighted that she did not form part of the Procurement Committee. The role that the finance officer played was to keep records of receipts after the school governing body had procured some goods or services. Most of the

time, the principal and the treasurer were the ones who procured goods and services or phone service providers.

According to Fo2, the finance officer was a key role player in the Finance Committee which was responsible for procurement. As the administrator, the finance officer invited service providers telephonically to submit quotations as per their needs. The finance officer together with the treasurer and the manager, are responsible to invite other members of the Finance Committee for adjudication of the quotations, wherein the finance officer has the responsibility to keep records.

It was the obligation of the finance officer that during the delivery of goods, delivery notes and the goods tally. After delivery of services, some providers were paid with cheques and others through electronic funds transfer.

In school Y, the Fo3 highlighted that he formed part of the Finance Committee which was responsible for procurement. According to the finance officer, in their school all procedures for procurement were followed but as one of the Committee members he was never allowed to be part of the members who went to buy goods in town. As a committee, they followed procurement processes and the adjudication of quotations was done in a formal meeting. Sometimes when a need arose, the Finance Committee just bought without checking the budget which led to virement most of the time.

In school Z, the respond was as follows:

“The principal is responsible for procurement most of the time”.

There was no time for quotations which led the signatories to give the principal a blank cheque to buy any goods that were needed. In the event that there was administration to be done at school, for example, fixing of doors or windows, the principal chose individuals from the local area to accomplish the work without looking for a quotation. For purchasing bigger goods and services, it was the responsibility of the principal to call the regular service providers to deliver the goods that were needed and sometimes service providers were paid a deposit before delivering. The responsibility of the finance officer was to file the receipts.

Interpretation: In school W, X and Y, the views shared highlighted that the finance committees applied the departmental policies in procuring goods and services. School X was already paying services through electronic funds transferred as initiated by the banks in South Africa. In school W, only the principal authorised payments while according to procedures, both the principal and the accounting

officers must authorise all payments. The finance officer in school Y wished to be part of the school governing body while he was an administrator of the finances. In school Z, the manager of the school as an accounting officer and *ex-officio* of the Finance Committee violated the policy by letting the signatories sign a blank cheque and the Finance Committee showed to be dysfunctional in school Z.

The principal compromised the principles of procurement, by not following the process of procurement. In school Z, Finance Committees were not involved in procurement as the principal was using the powers she had to purchase goods and services. In other schools, the principal authorised payment while it was also the responsibility of the accounting officers i.e. both the principal and the chairperson to authorise all claims before payments were made.

4.2.5 The Internal administration of the finances

Administration of finances internally involved controlling, recording and monitoring of all income and expenditures, which was the main obligation of the finance officer as an administrator, (Limpopo Prescript for the Management of School Funds in Public Schools Funds, 2011:9). As stipulated by Mestry and Bishchoff (2009:179), the Finance Committee was responsible to establish ways to promote effective financial control aiming at administering finances effectively and efficiently for the benefit of the school. The Finance Committee kept suitable records and control, properties, and money acquired. A question related to control and monitoring of funds was asked and the responses were:

Responses by the Ch1-4 and Dch 1-4

In school W, as responded by Ch1, the administrator was responsible of administering the financial records. The finance officer keeps records of the invoices, bank statements and quarterly reports to circuit office compiled when submitting for transfers of funds or for auditing.

In school X, both the Fo 2 and Tr 2, were responsible for the administration of financial records. Records of transactions were kept and updated. The finance officer submitted the records to the principal as an accounting officer for verification and checking. The Finance Committee monitored and checked the finances, using bank statements. Control of finances was done during payments in a meeting as they are overloaded with schoolwork.

The Ch3 of the school Y stressed that the manager, the administrator and the treasurer were accountable for the administration of records.

On a monthly basis, they had a sitting to check all the bank statements and transaction. The requisition book is used to record claims and signed by the principal. The finance officer gave the report of all transactions during the next monthly payments. They use bank statements and requisition book to control and monitor the spending of funds.

According to the Ch4 of School Z, the treasurer was responsible for the administration of all financial records and the finance officer's role was to keep records safe. The treasurer gave the reports of all the transactions during the school governing body meetings.

Responses from the treasurers and finance officers

As per Tr1 and Fo1 of school W, the finance officer was responsible for the administration of financial records as they have been told in a workshop. As a treasurer she was given support to keep records updated including all the receipts. The finance officer controlled and monitored the budget effectively using bank statements with the assistance of the accounting officer and the school management team. Both the Fo1 and Tr1 compiled all claims monthly for record keeping and to processes payments.

In school X, the Fo2 as the administrator in the Finance Committee kept control of all financial records and made them accessible to the Finance Committee. All transactions were recorded monthly using requisition book and monitoring of funds was done monthly using relevant tools. Recording of finance was of vital importance. To avoid overspending and mismanagement of funds, the finance officer monitored all the transactions monthly before any new transaction could be done. The finance officer uses a bank statement to give report of the monthly transactions. All records were presented to the Finance Committee monthly during the meetings so as to promote transparency and accountability.

According to the Fo3 and treasurer in school Y, the principal as an accounting officer monitored all financial records so as to make sure that proper recording was maintained. The treasurer and the finance officer control and keep records of all the transactions.

In school Z, the Tr4 was responsible to administer all financial records by recording, monitoring and giving them to the finance officer for proper filing.

Interpretation: As mentioned by all the chairpersons of the school governing bodies, proper recording and monitoring were not done in all the schools. In school W, the finance officer was responsible for the administration of finances but it seems as if the principal did not bring the school governing body on board concerning procedures on delegating a finance officer in a school and his responsibilities. In school X and Y, the finance officers were responsible for administration of school finances and kept records of all transactions including receipts. To avoid misappropriation of funds, the principal as an accounting officer assisted in monitoring and checking all records and transactions.

4.2.6 Reporting of finances.

As per Xaba & Ngubane (2010:144), financial reporting was a vital phase in which financial administrators provide the stakeholders with financial information. Reporting can be done inside the school or externally by the administrators. All representatives in the school governance must report to their components that elected them.

Responses to a question based on reporting finances were:

Responses by the chairpersons

Reporting in the school W was done during the school governing body meetings in which the treasurer would report all the transactions and where possible circulated a bank statement. Reporting to parents was done once per year after an audited financial statement had been received. The audited financial statement was also submitted to the circuit office.

In school X, reporting was done monthly among the Finance Committee members and also during school governing body meetings. Quarterly reports to the circuit were done if a circular had been issued requesting reports in order to submit for payments. During the last quarter of each financial year, the financial records were submitted for auditing. Parents were given the report after auditing and a copy is submitted to circuit office.

According to the Ch1, in school Y reporting was done externally and internally.

They explained that during the meetings of payments, the Finance Committee report on transactions. The finance officer arranged reports quarterly when claiming payments from the department. At year-end, the school governing body appointed a registered auditor to examine the financial books of the school. The treasurer gave a

report to parents during a formal meeting after financial books had been audited and a copy of audited statement was submitted to circuit office.

In school Z, reporting was done quarterly during school governing body meetings. Quarterly reports to circuit were done if a circular had been issued requesting reports in order to claim for payments. At the end of each year financial records were submitted to auditors for auditing. Parents were given a financial report after auditing and a copy was submitted to circuit office.

Interpretation: Reporting in all the schools was effectively not done. The Finance Committee reported the administration of finances internally during payments and externally (by appointing an auditor to check their finances and records and submission to circuit office).

4.2.7 Presentation of data collected from Document Analyses

Document analysis refers to analysing the content of the document significant to the study and was supported by Bowen (2009:27) that content analysis was a conscious process for studying or evaluating records. The following financial documents were analysed: Finance Policy, a budget, Procurement Policy and adjudication forms, Finance Committee minutes, finance registers, financial statements, examined fiscal reports, asset register, List of Finance Committee members and any other relevant financial document used in administering school finances.

4.2.7.1. Finance Policy

As highlighted in an interview, three schools i.e. W, X and Y have Finance Policies which were used as guiding tools in the management of funds. All participants of school Z replied that they operated without a finance policy. In school W the policy was drafted and approved by the governance of the school and its content elaborated the following:

- Responsibilities of the school administering body;
- All procedures for procurement and
- Duties of the signatories and
- Procedures for recordings and reporting.

Even though the policy was available, it was only signed by the chairperson and the principal which means it was not owned by the entire Committee.

In school X and Y, their Finance Policies were detailed and drawn up as their

explanation activities were point by point, with the accompanying data which were helpful in the organisation of funds.

Duties of the Finance Committee, including the executive members:

- Budgeting;
- Procurement processes;
- Claim procedures and tariffs;
- Recording and reporting procedure and
- Auditing

The Finance Policy was not adopted and no directive of when it would be reviewed. No attendance registers to proof when the policy was drafted.

4.2.7.2 Budgeting

All schools have budgets for the current year which were drawn up as per their current year indicatives as per Limpopo Department of Education. With the assistance of the management team in other schools, the allocations for all items on the budget were distributed as per Limpopo Prescript for the Management of Schools Funds: 60% for curriculum, 17 % for administration, 8 % for ablution, 10 % for sport and 5 % for transport. As per records of their minutes, the budgets were presented to the relevant stakeholders and attendance registers were available except in school Z and W, in which the minutes available was when the budget was when the budget was presented. All final budgets were signed by chairpersons, principals, treasurers and representatives from parents who were not part of the governance. Each school submitted a copy to the circuit office as per their submission books and their school copies having a circuit stamp.

There were no records in all the schools for the review of the budget as per the directive because of COVID 19 pandemic.

4.2.7.3 Minutes of the Finance Committee meetings

In all the schools, Finance Committees have minute books except school Z which does not have a Finance Committee, but they submitted a minute book for the school governing body. According to the records, the Finance Committee meet monthly only payments are to be made or for adjudication of quotations.

In school W, the minutes reflected that the school governing body met monthly for making payments and quarterly to discuss financial issues and curriculum matters.

4.2.7.4 Procurement, adjudication forms and asset registers

In school W, a procurement policy was not available to elaborate all the process to be followed by the school governance in procuring services and goods. The Finance Committee recorded in their minute book of meetings held for adjudication for selection of service providers.

In school X and Y procurement processes are followed as quotations were available for the services rendered and also minutes available but no adjudication forms were available. These schools have no procurement policies. Service providers were notified telephonically of appointment. For school Z, there was no evidence of meetings held with regard to procurement, but the minutes which were available was when the treasurer reported on income and expenditure for the previous months.

4.2.7.5 Finance registers and reports

Schools did not record all the income and expenditure in PDE 14 i.e. income and expenditure register. Schools did not utilise PDE 16 i.e. requisition book/ claim forms, the accounting officers did not sign with no invoices attached. In school Y, the Finance Committee had designed a claim form and all payments were authorised by the principal only with no evidence. Recordings on the counterfoil of chequebooks were not reflected. In all schools' reconciliation books (PDE 17) were available, but not utilised. In school W and Z, bank statements were not properly filed together with monthly and quarterly reports. Evidence of submission to the circuit office was available in the submission books and a circuit stamp on copies. In one of the sampled schools, school Y, monthly reporting was done during Finance Committee meetings and quarterly reporting was done when requested for submissions. There was no evidence of reporting of finances to educators in all the schools. In school X and Y, the finance officers developed a well arranged file with all financial bank statements and audited financial statements including the ones for the previous years. In all sampled schools, asset registers were available, but not utilised effectively as some of the assets were not recorded like in school X, but they have been issued. The receiver didn't sign as a proof. In school Y, a photocopier and other goods were bought recently and the delivery notes are available, but the goods are not marked and recorded in the asset register.

4.2.7.6. Audited Financial Statements

In all the sampled schools' records i.e. monthly bank statements and chequebooks were submitted to the approved auditor for auditing. As mandated by the South

African Schools Act, 1996(Act 84 of 1996). The records were properly filed in other schools except in school Z, only the recent statement was accessible. Copies were submitted to the circuit office as per their submission book and there is a stamp on school copies. Reports were given to parents as proof by the minutes and the roll-calls. In two audited reports, the auditor indicated some untraceable amounts.

4.2.7.7. Financial Regulations

The researcher requested all financial regulations used by the Finance Committee in administering the finances of the schools. The researcher guided the participants by requesting the following:

- The Constitution of the Republic of South Africa, 1996 (Act 108 of 1996): stipulates that public funds must be utilised taking into account the principles of fairness, quality, and value for money and affordability. IN all the sampled schools, there were no copies.
- The South African Schools Act, 1996 (Act 84 of 1996): stipulates how the finances in schools can be utilised to support teaching and learning. School W had one copy which was an English version, School X had no copy, School Y had three copies in English and one was not in good condition and school Z had two old torn copies of the Sepedi version.
- National Norms and Standards for Public School Funding (2000): stipulates how the department will be allocating funds to schools in each province. All the schools failed to produce the document.
- Public Finance Management Act, 1999 (Act 1 of 1999): stipulates that the accounting officers must utilise public finances in an effective, efficient and transparent way. Only one school had two copies i.e. school Y
- Prescript for the Management of School Finances in Public Schools (2011): stipulates the functions of the Finance Committee and management of funds in Public Schools of Limpopo Province. Three schools had copies but two schools i.e. Y and W have the 2009 version and school X and Z did not have the document.
- Circular 3 of 2020: COVID 19 Precautionary Measures for no-fee schools: A circular for Limpopo Province guiding the finance committee on allocating funds for COVID 19.

All schools failed to produce the documents except school Y.

Interpretation: In the sampled schools, the Finance Committee administered finances without proper documents which affected their administration of school finances. Financial regulations were the guiding tools in developing policies and managing finances, but the Finance Committee did not have access which led to failure in developing policies to manage funds. In all the sampled schools, there were no plans for procurement which means the Finance Committees were at risk to misdirect the funds.

4.3 CHALLENGES ENCOUNTERED BY THE PARTICIPANTS

4.3.1 Financial terminologies and English version

Most of the parents' components complained about the financial terminologies used and the documents as they are written in English. This created problems for them because it hinders their understanding. As indicated by Nqata, (:133), language has a negative impact on financial administration. In this study, other members fail to understand the financial policies and legislations due to their level of education. Most researchers, (Xaba,2011:206,Mestry,2004:126,Makwrede,2012:78), indicated that lack of financial knowledge lead to incompetency. In this study, the competency of the Finance Committee would be measured through their administration of the finances in schools.

4.3.2 Financial Committee Meetings

The participants highlighted that most of the time they don't have meetings. The principal just give the directive of what to write in the minutes books. As per Prescript for the Management of School Funds in Public Schools (2011:14), Finance Committee must meet monthly for controlling, monitoring and evaluating financial records. As indicated by Ntsele, (2014:120), financial meetings need to be held continuously to support teaching and learning.

4.3.3 Late transfer and insufficient of funds

In all the sampled schools, the participants were complaining about the late transfer of the finances in their accounts by the department .The participants complained that the transfer of finances affect the control of their budgets effectively due to the The study discovered that due to the COVID 19 pandemic, some schools were deviating from their budgets as they had no options. As per their deliberations, the money was always transferred late which caused the schools to operate with a deficit and also made them unable to control their budgets. One of the responses, Tr1 of school W

was, "the department transferred little funds late, which affected the budget of the school and led to the school to be unable to pay the service providers". The issue was supported by Ch2, who said, "we are facing a problem as we do not have sufficient funds in the school account, and we are expected to deal with COVID 19, which was not budgeted for". As all the sampled schools were funded by the government, the researcher discovered that the funds they received were not sufficient, i.e. each school received R947,58 per learner in Limpopo Province as compared to R1 466,00 allocated to each learner in no-fee schools as per the National Norms and Standards for School Funding (2020:36). Transfer of the funds into the schools' accounts was processed late, in two trends i.e. 50% twice a year. Most participants complained that the way transfer of funds was done to schools affected their financial plans and hindered their support to teaching and learning.

4.3.4 Lack of Teamwork

Team work referred to consultation and working together by sharing responsibilities as per the guidelines. In school W, the researcher found that the school management team drafted the budget, which means there was no collaboration as the management did not involve, or share their knowledge with the committee, but they took over the responsibility. Through working as a team both the committee, governance and the management team, the goals of the school would be attained and finances would be directed to plan activities which would promote trust and confidence in the role players. It showed that only the parents' component represented other parents well by providing financial report but none of the teacher component showed that their colleagues as one of the stakeholders were also reported to.

Some principals took a leading role in effecting procurements without involving the Finance Committee. Some principals did not explain the policies to the Finance Committee which allowed them to deviate from the procurement processes and, it would lead to bypassing of the guidelines and lead to mismanagement of funds. Deviation of procurement procedures made the researcher to argue that there was no openness and honesty in the administration of funds.

4.3.5 Lack of information

The South African Schools Act, 1996 (Act 84 of 1996) regulates the governance to form the committees and the fiscal committee was mandatory to be available in

schools. The participants of the school confirmed the above and said, “We do not have the Finance Committee in the school.” The school governing body did not constitute the finance committee as mandated by the policy which the researcher argued that they lacked knowledge of putting the policies and provincial directives into practice. Participants of other schools stressed that the school management teams assisted in developing policies for the committee as directed by the principal.. The researcher argues that some members of the finance committee seem to have low education levels i.e. most parents on the Finance Committee, which affected their contribution to the Finance Committee and resulted in depending on school management for assistance.

4.3.6 Non-Compliance of the Finance Committee

As stipulated by Nqata (2018:92), most accounting officers in schools are incapable of implementing legislation practically which led to non-compliance in schools. The Finance Committee was not established in some schools as indicated by a participant saying, “We do not have that committee in our school” and some members have taken the responsibility of administering the finances, which led to the non-compliance as per South African Schools Act, 1996 (Act 84 of 1996). As principals in the sampled schools were *ex-officio*, they failed to advise the Finance Committee in implementing the policies. Principals took a leading role as indicated by one participant that,” We rely on the principal on tariffs for transport”. Procedures for Procurement were not followed as some schools failed to produce minutes and documents.

3.7 Accountability, control and monitoring

The school governing body had been given authority to monitor and control the administration procedures of finances in public schools (Aina, 2017:98). As stipulated by Mestry and Bisschoff (2009:80), to ensure actual and competent management of finances in the school, the accounting officers must make sure the following documents are available and implemented effectively to assist the Finance Committee to monitor and control and be accountable for their responsibilities:

- The Finance Policy which will direct and restrict the finance committee on administering the finances;
- Financial registers e.g. cash books for recording all transactions and
- Budget plan.

- Assets register

Some participants highlighted that tenants are paying rental in their school, but the finances are not accounted for. And added by saying, "No receipts are issued during the payments". The response from participants shows that financial administration is not done effectively in the schools. Most participants stressed that there is lack of cooperation.

4.4 Conclusion

This chapter presented information obtained from the interviews and document analysis. The Chairpersons, Financial Officers, Treasurer and Deputy Chairpersons in the sampled schools were interviewed. With regard to document analysis the finance policy, a budget, procurement policy and adjudication forms, Finance Committee minutes, finance registers, financial statements, examined fiscal reports, asset registers were studied. Based on the presented information, the next chapter presents the interpretation and analysis of the findings.

CHAPTER 5: INTERPRETATION AND ANALYSIS OF THE FINDINGS

5.1 INTRODUCTION

The researcher now presents the interpretation and analysis of the findings as discussed in chapter 4. The exact aim for the gathering of data was to investigate the competencies of the Finance Committees in the administration of school finances. Four schools in Phokoane Circuit were sampled for the researcher to undergo the study.

5.2 THE KEY FINDINGS

The following are key findings of the research study reflected on Table 5.1. Key findings

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|--|
| <ul style="list-style-type: none">• Lack of knowledge and skills• Non-compliance in administration of finances• Accountability, Control and Monitoring of financial records• Transfer of funds by the state• Lack of teamwork• Lack of knowledge of procurement procedures• Functionality of the Finance Committee• Unavailability of resources• Competency of the Signatories• Other challenges of the Finance Committee |
|--|

After the key findings have been tabled above, the researcher discusses the findings as follows:

5.2.1 Lack of knowledge and skills

As per the South African Schools Act, 1996 (Act 84 of 1996), Finance Committees is constituted in schools to administer the school finances. The study revealed that Finance Committee members lack knowledge and skills in finance administration. The finding is in keeping with Xaba and Ngubane (2010:147) study that found improper financial abilities in schools is a disturbing factor for management of funds. As discovered by Dibete, (2015:132), lack of knowledge and skills affect the administration of finances in schools. According to Botha (2012:266) and Mestry (2013:163), understanding of the financial regulations leads to exceptional financial management. The study also found that some members of the Finance Committee have low education level which affected their competency in the Finance Committee

activities. This state of affairs is highlighted by Heystek (2006:482), wherein it was revealed that parents with low level of education lack administration capabilities. Mabasa and Themane (2002:112), and Mncube (2009:1), support that poor information and abilities hinders administration of finances.

5.2.2 Non-Compliance in administration of finances

The study revealed that Finance Committees did not comply with administration legislatives and policies. As discovered by Dibete and Potokri, (2017:789), non-compliance of policies in the administration of the finances affect the effectiveness of the Finance Committee. And was supported by Makrwede,(2012:58) deviation of the applicable financial legislations and policies happens when putting into practice.

As stipulated in Nqata (2018:92), most accounting officers in schools were incapable of implementing legislation practically which led to non-compliance in schools. As principals as part of the Finance Committees in the sampled schools were acting on behalf of the head of the department, they failed to workshop, advice and support the Finance Committee in implementing the policies to which the study finds that, it is non-compliance. Through deliberations it was noticed that in one of the sampled schools, the signatories issued blank cheques to the principal for procurement, which highlighted that procedures for procurement processes were not followed and the issue of blank cheques was prohibited as per Limpopo Prescript for the Management of School Funds in the Public Schools (2011:10). Sampled schools were not using adjudication forms when selecting the service providers, which mean the processes were manipulated. The principals as representing of the head of department and member of the finance committees neglected the policies within the school, which to the researcher reveals the incompetency. As highlighted in Rangongo (2016:98), that the finance committees were misled by the principals who took decisions outside the meetings. Through signing blank cheques, the committee promoted mishandling of funds and fraud (Rangongo, 2016:105). In one sampled school, the Finance Committee did not bank the collected funds, but submitted it to the principal which shows that there was poor administration of funds as there were no records.

Adjudication for service providers were not done as per the policies which would promote bypassing services, nepotism, and bribery which were prohibited and disadvantage other service providers as per Prevention and Combating of Corruption Activities Act, 2004 (Act 12, 2004). The finance committee did not implement

financial circular 3 of 2020 as per directive and therefore the researcher finds that the committees are incompetent in putting directives into practice.

5.2.3 Accountability, control and monitoring

The study revealed that the Finance Committee is not accountable to utilisation of finances. The Finance Committee had been given authority to monitor and control the administration procedures of finances in public schools (Aina, 2017:98) unfortunately this is not the case in the case schools. The study further revealed that in all the sampled schools, recording was not done properly. The finding was also revealed by Mestry & Naidoo (2009:110) that the checking and controlling of financial functions were often neglected, and resulted into wasteful expenditure. The Finance Committee lacked competency to do primary assessment of their records within their school. As discovered in Rangongo (2016:105) that failure for implementation of internal control and monitoring had promoted maladministration of funds.

Failure to utilise the registers led to some goods been stolen or untraceable as per their reports. Some chairpersons of the schools governing bodies failed to control some payments. As it was the responsibility of the circuit manager to approve the payments for the principals, there was no evidence in all the sampled schools that submissions were made but claims were paid. The study established that not all Finance Committee members were accountable in controlling of financial resources.

5.2.4 Transfer of funds by state

In all the sampled schools, the study discovered that funds were deposited late into their school accounts. Late transfers of funds in the school accounts hindered the implementation of financial plans and have led the committee to have debts. This finding is in line with Mestry (2013:175), who reveals that schools were suffering to utilise budgets due to the late transfer of funds when schools reopened which resulted in delays. As per their deliberations, the money was always transferred late which caused the schools to operate with a deficit and also made them unable to control their budgets. (Botha, 2013:123). The Finance Committee was unable to manage the insufficient funds transferred into their school accounts due to lack of skills of adjusting their budget, which lead to incompetency. The Finance Committee was struggling to utilise the small amounts they had which also caused a lot of misdirection in using the funds due to more unplanned activities that emerged and upset their plans to be underachieved. As most of the Finance Committees lack

skills, it was difficult to supplement the insufficient finances for their schools as no plans were available.

5.2.5 Lack of teamwork

The study found lack of teamwork among Finance Committee members in the implementation of financial administration activities. Through working as a team, both the Finance Committee and the internal stakeholders would be able to achieve their goals, and finances would be directed to plan activities, which would also assist in capacitating the committee. This is stressed by Aina (2017:90) when he said that financial decision is a collective procedure. Teamwork promotes transparency as relevant people would be engaged.

5.2.6 Lack of Transparency

Transparency is achieved through developed strategies that allow all the stakeholders to be provided with financial status of the school. It showed that only the parents' component represented the guardians by providing financial reporting but none of the teacher component showed that their colleagues as one of the stakeholders were also reported to. The above information revealed contrast with the idea of Mngomezulu (2001:1), that transparency is the flow of information from the monitors and controllers to other relevant stakeholders. The finance committee of public institutions must manage funds effectively, efficiently and transparently (Public Finance Management Act, Act 1 of 1999). The study revealed that transparency was not practiced in the sampled schools. This was also revealed by Korose, Ngware and Sang (2009:1) confirmed a lack of openness on finances is one of the problems demonstrated in schools. In most of the sampled schools, reporting was done once per year, for which the researcher reveals that there is no continuous reporting of finances which is caused by lack of knowledge.

5.2.7 Functionality of the Finance Committee

The study discovered that in some schools, Finance Committee was not constituted and furthermore in other schools it was elected for compliance. It was also discovered by (2021:256) that Financial Committee in schools were not functioning as mandated. As stipulated in the Prescript for the Management of School Funds in the Public Schools, the Finance Committee must be constituted by fewer than nine participants who include the chairperson, treasurer, deputy chairperson and the finance officer. In the sampled schools, the researcher argues that the committees are not functional, as they did have records of their meetings, which would hinder

their monthly control and monitoring of the financial status. This was discovered by Dibete and Potokri,(2021:265) that unavailability of Finance Committee minutes of meetings shows that the committee is not functional. In all the sampled schools, a management plan for finance committee meetings was not available, which means the meetings were not held regularly.

5.2.8 Unavailability of resources

For the finance committee to administer the financial resources effectively, financial regulations and provincial directives must be applied without failure. The regulations directed and assisted the committee in developing their school based financial guidelines. According to Mestry (2016:94), the legislative frameworks must be used as guiding tools in developing financial policies. The researcher finds that the finance committees in schools operate without legislative frameworks which show that there are no guiding tools towards developing guidelines. The Finance Committee was expected to administer finances effectively as per regulations, which were not available in the school and the researcher therefore finds that shortage of resources leads to incompetency and failure of developing the school based financial policies which will guide towards the administration of funds.

5.2.9 Competency of the Signatories

In all the sampled school, the researcher reveals that out of the three signatories in the school accounts, two were parents i.e. treasurer (educator), deputy chairperson (parent), and deputy secretary (parent) who their education levels are low. From the above the researcher argued that their level of education would affect their duties. Due to incompetency, the parent components are unable to interpret the bank statements and to capture information on the counterfoils of chequebooks. Financial responsibility must be delegated to people with financial skills to prevent misappropriation (Thenga, 2017:94). The study discovered that signatories were not consistent with their signatures and affect the utilization of financial documents. in of the s that the level of education of the signatories would affect the administration of finances and active participation in financial activities. Most parents argued about the language used in policies, so it would be difficult to understand the accounting terms which the researcher argued that it lead to incompetency.

5.2.10 overlapping of responsibilities

Administration of finances in the public school has been entrusted to the finance committee. The study revealed that in most of the sampled schools, the principals

and the school management teams overlapped on administration of funds instead of the finance committee which disturbed the committee to administer funds effectively. Overstepping the limitations and interfering with the financial activities of the school by combining professional management and governance led to loss of morale by affected people and would result in mismanagement of finances (Ntsele, 2014:110). The researcher argues that the finance committees are unable to execute their duties well due to the others being their contextual factors. The above is supported in Mestry (2013:177) and Makrwede (2012: 51), the manager was the accounting officer in the school and is responsible for making sure those departmental directives and policies are implemented. It is the obligation of all the members of the committees to respect duties delegated to each member to promote segregation of duties. As highlighted in Clarke (2009:280), the Finance Committee must avoid overlapping duties to avoid mistrust that hindered the management of finances.

5.3 FINDINGS FROM THE DOCUMENT STUDY

The next sections deal with discussion of the findings of the document analysis.

Which are other challenges experienced by the Finance Committee:

5.3.1 Implementation of the budget

The Financial plan is the guiding instrument that specifies and allocates the finances to specified school activities for a specific year. In all the sampled schools, the budget was available but not developed by the relevant committee. As indicated in the Prescript for the Management of School Finances in the Public Schools, (2011:15), the Finance Committee must draft a budget and submit to the school governing body before implementation. During the implementation of the budget, controlling needs to be done continuously to avoid mismanagement and to utilise funds to allocated activities (Diamond, 2015:82).

In the sampled schools, implementation differed as revealed by the above author, monitoring was not done continuously. Monthly spreadsheet was not utilised. In the sampled schools, cheques were issued when the need arose to procure goods and services, to which the researcher finds that finances are utilised to unplanned activities. As revealed in Xaba (2011:207), schools have the tendency of deviating from the financial plan due to competition. The researcher argues that the finance committee develops budgets for compliance as implementation differed with their plan.

5.3.2 Developing Financial Policies.

A financial policy is a tool that stipulates guidelines and processes in the administration of school finances aiming at preventing mishandling of finances (Clarke, 2007: 54; Knight, 1993:150). The sampled schools, in order to administer finances effectively, must develop the financial and procurement policies. In all the sampled schools, the procurement policy was not available, which to the researcher reveals that procurement is not done effectively. One of the schools did not have a finance policy, which means the administration of finances was done without the guiding tools. The researcher doubts if the committees are able to develop informative policies as most of relevant legislations are not available in the sampled schools. Failure to develop policies would lead to maladministration of finances.

5.3.3 Recording and Reporting Instruments

Record keeping was one of the fundamentals of being accountable on managing school finances. Relevant registers need to be utilised to record all transactions but the researcher finds that in all the sampled schools, records are not properly kept. As found in Nqata (2018:126), that accurate recording and organising of finance records are not done in schools. The researcher reveals that unrecorded transactions by the finance committee are the results of negligence which promotes fraud and corruption. In most of the sampled schools, evidence of purchased assets was available, but assets were not traceable as no proper recordings and markings were not done. All the schools did not utilise their asset registers effectively and this affected reporting of assets. Recording promotes transparency in schools as it simplifies reporting. Failure to record leads to failure for reporting. Reporting means giving information to stakeholders in a formal meeting. According to Mosala and Mofolo, (2016:369), controlling and monitoring is key in managing the finances.

5.3.4 Procurement

Procurement is when the Finance Community pay goods and services of the school.

5.4 CONCLUSION

Key contributing factors were also discussed. Dynamics that contribute to the poor administration of finances were elaborated up. The findings reveal that the Finance Committee has been delegated to manage the finances of the school and needs support from other stakeholders internally and externally. The study discovered that the sampled schools have no policy documents use as guiding tools which will lead

to mismanagement of funds. The next chapter is based on recommendations and conclusions of the study.

CHAPTER 6: FINDINGS, RECOMMENDATIONS AND CONCLUSION

6.1 INTRODUCTION

Interpretation and analysis of the findings were discussed in the previous chapter. The focus in this chapter would be on findings, recommendations and conclusion of the study. The aim of the study was to investigate the competence of Finance Committee in the administration of school finances. The objectives of the study included:

- To discover the relevant competencies required for the finance committees in administering financial resources in Phokoane Circuit schools;
- To examine challenges in administering school finances in the Phokoane Circuit; and
- To recommend possible ways or strategies to be used to improve financial administration in the Phokoane Circuit.

The analysis of data collected from the interview and document analysis resulted in answering the research questions and hence achieving the aim and objectives of the study. The study concluded with the following findings:

- Lack of knowledge and skills;
- Non-compliance in administration of finances;
- Monitoring and control of financial records;
- Lack of teamwork;
- Lack of knowledge of procurement procedures;
- Functionality of the Finance Committee;
- Unavailability of resources;
- Competency of the Signatories; and
- Challenges experienced by FINCOM

6.2 RECOMMENDATIONS

The study requested all financial documents available in schools so as to investigate through studying the information within the documents. The study after analysis of both the data collected through the interview and the document analysis recommends the following: Furthermore the study recommends solutions for

challenges experienced by the Finance Committee through administration of the finances. :

6.2.1 Lack of knowledge and skills

The study found that most of the Finance Committees lacked knowledge and skills which hindered the administration of finances. This study recommend that principals outsource experts to train all the finance committee members aiming at capacitating them because failure to manage funds would affect the teaching and learning in the school. The study also recommends that Finance Committees within a cluster or circuit group together to share information and knowledge on the administration of funds. Furthermore, the study recommends that the Department of Education plan in-depth training for Finance Committees aiming at equipping them with knowledge.

6.2.2 Non-compliance in administration of finances

All public schools operate under the state and in all administration and management of school activities they need to be guided by the Acts of the country. The sampled schools in the Phokoane circuit were public schools, which were no-fee schools and were allocated public funds. The study recommends that the Department of Education considers supplying schools with legislation and policies in their home languages to close the language gap between educators and parents.

6.2.3 Monitoring and Control by Relevant Stakeholders

Monitoring and control of finances were revealed to be challenges within the schools. Finance Committees are expected to manage, monitor and control the school funds effectively and efficiently unfortunately it was not so in the case schools. This study therefore recommends that the SGB and FINCOM establish monitoring and control tools and implement effectively. The study furthermore recommends that the circuit to monitor financial records of schools quarterly. The study further recommends that schools be given common tool to monitor and control finances.

6.2.4 Lack of Teamwork

Finance Committees in the sampled school has been elected as a committee not individuals as indicated in the South African Schools Act, 1996, (Act 84 of 1996). The study recommends that the Finance Committee to work collaboratively towards the administration of the finances. The study recommends that the principal as an ex officio member of the Finance Committee need to workshop the members on issues of teamwork. Furthermore, the study recommends that during payment of services,

members of the Finance Committee need to be available aiming at promoting teamwork.

6.2.5 Lack of knowledge of Procurement Procedures.

Public finances have been allocated to schools to support teaching and learning. To acquire resources, the study recommends that the Finance Committee need to invite service providers through advertisement. Furthermore recommend that adjudication of quotations be done in a formal meeting. The study also recommends that procurement policy be common in all the public schools and educators be part of the committee. .

6.2.6 Functionality of the Finance Committee

Finance Committee has been constituted to administer the finances of the school. To administer effectively, the study recommends that the committee must meet monthly as directed by Prescript for the Management of School Funds in Public Schools, (2011:16).The study also recommends that members of the Finance Committee be supplied with duties and responsibilities of their committee. This study further recommends that key positions be rotational twice per year so as to check competencies of the committee members.

6.2.7 Development of School Based Financial Policies

Policies are the guiding tools towards executing duties. Well-developed policies assist the implementers to achieve goals. In this study it was found that schools did not have policies and where they have them in place were not properly implemented. This study recommends that intensive training of Finance Committee members be undertaken. Furthermore the study recommends that the department need to supply the schools with mandatory policies. Furthermore this study recommends that the financial policies be approved by the Circuit Office before utilised.

6.2.8 Competencies of the Signatories.

Public schools are utilising cheque accounts in which three members of the Finance Committee need to be the signatories. Schools has been directed that the deputy chairperson, treasurer and one member of the committee must be the signatories. The study recommends that signatories be member who are literate and will be consistent. Furthermore it recommends to the Limpopo Department of Education to review the issue of positions of signatories in the school governing body as it affects the competencies of the signatories.

6.2.9. Recording and Reporting

Public schools use public funds, therefore, the Finance Committee must account for every cent. For effective record keeping, month-to-month financial reports must be submitted to the Circuit Office. All finances received must be recorded and be banked. Reporting must be done to all stakeholders i.e. parents, educators and others so as to promote transparency. It was found that recording and reporting of finances was not properly done in this study. The study therefore recommends that regular in-service training and workshops be instituted for FINCOM. The study also recommends that financial registers be available in schools for accurate and proper record keeping. Furthermore this study recommends that common reporting tools be supplied to all schools.

6.3 OTHER RECOMMENDATIONS FOR OTHER CHALLENGES AND IMPROVEMENT

For the Finance Committee to improve in the administration of school finances, the study recommends the following:

6.3.1 Recommendation 1

Financial administration is the key contributing factor on the functionality of each public school. For the finances to be administered effectively, it needs support, monitoring and control of all relevant stakeholders. To develop the skills of Finance Committees, transparency, openness, accountability and honesty must be promoted by all the stakeholders. It is good to engage more parents to be the signatories, but to uplift their morale and confidence their level of education must be considered. This study recommends that financial policies and regulations be written also in Home language of the parents' component. The department must employ an official with financial expertise in each circuit so as to give support to the schools. The department must utilise the recommendations from the previous studies, including the recent study to improve the administration of finances in the public schools. In this study it is recommended that clustering of Finance Committees within the Circuit be introduced.

6.3.2 Recommendation 2

Public schools utilise public funds which the administrators must be accountable. When delegating a Finance Committee within the school, the school governing body can utilise educators with a good financial understanding to avoid dysfunctionality of the Committee. This study recommends that, when selecting signatories, the

education level and understanding of finances be a determining factor within the Finance Committee. This study further recommends school based workshops be held monthly.

6.3.3 Recommendation 3

All public schools are funded by the government. In Limpopo, as per findings, finances for schools are deposited in their school accounts late. This study recommends that finances be transferred to school accounts at the beginning of the financial year. It further recommends that the government are advised to deposit all the finances of the school as trends affect the budgets.

6.3.4 Recommendation 4

Finance Committee administer finances to support teaching and learning. For the finance Committee not to record assets in the register, promote loss of the assets which affects the administration of the school. This study recommends that assets register be utilised effectively to avoid mismanagement of finances.

6.3.5 Recommendation 5

The study recommends that the department consider the language of parents component when supplying schools with financial frameworks. Furthermore this study recommends for the department to review the policy with regard to members of the Finance Committee.

6.5. RECOMMENDATIONS FOR FUTURE STUDY

This study was done on a small population of study. The findings of the study may not be generalised. The researcher therefore recommends that future study be undertaken on a big scale. Furthermore, it is recommended that a mixed-methods research be applied so that to obtain both qualitative and quantitative information to improve the trustworthiness of the results.

6.6. THE LIMITATIONS OF THE STUDY

The research concentrated only on selected public schools in the Phokoane Circuit and the researcher wished to extent the research to other public schools in other Circuits but because of the limited period of time and financial constraints, the study was limited to 4 selected schools in the Phokoane Circuit. The findings cannot be generalised to all the schools. The information gathered may help the Circuit to improve the administration of financial resources and can also be shared with neighbouring circuits.

6.7 CONCLUSION

It was not easy to do the study in the sampled schools due to COVID 19 pandemic. The study revealed that Finance Committees within the four sampled public schools lack the necessary competence to administer finances. The study further disclosed challenges in the administration of school finances. Based on the findings the study recommends that the Department of Education develop and provides suitable financial resources and tools to administer finances in schools. to schools.

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APPENDIX 1: ETHICAL CLEARANCE



University of Limpopo
Department of Research Administration and Development
Private Bag X1106, Sovenga, 0727, South Africa
Tel: (015) 268 3935, Fax: (015) 268 2306, Email: anastasia.ngobe@ul.ac.za

TURFLOOP RESEARCH ETHICS COMMITTEE
ETHICS CLEARANCE CERTIFICATE

MEETING: 16 September 2020

PROJECT NUMBER: TREC/193/2020: PG

PROJECT:

Title: An Investigation into School Finance Committees in Administering Financial Resources: A Case Study of the Phokoane Circuit, Limpopo Province
Researcher: HR Phakwago
Supervisor: Prof EJ van Royen
Co-Supervisor/s: N/A
School: Turfloop Graduate School of Leadership
Degree: Master of Public Administration and Management

PROF P MASOKO
CHAIRPERSON: TURFLOOP RESEARCH ETHICS COMMITTEE

The Turfloop Research Ethics Committee (TREC) is registered with the National Health Research Ethics Council, Registration Number: **REC-0310111-031**

Note:

- i) This Ethics Clearance Certificate will be valid for one (1) year, as from the abovementioned date. Application for annual renewal (or annual review) need to be received by TREC one month before lapse of this period.
- ii) Should any departure be contemplated from the research procedure as approved, the researcher(s) must re-submit the protocol to the committee, together with the Application for Amendment form.
- iii) PLEASE QUOTE THE PROTOCOL NUMBER IN ALL ENQUIRIES.

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APPENDIX 2: FACULTY APPROVAL



University of Limpopo
Faculty of Management and Law
OFFICE OF THE EXECUTIVE DEAN
Private Bag X1106, Sovenga, 0727, South Africa
Tel: (015) 268 2558, Fax: (015) 268 2873, Email: Omphemetse.sibanda@ul.ac.za

24 July 2020

H.R Phakwago (201015369) MPAM
TURFLOOP GRADUATE SCHOOL OF LEADERSHIP
Master of Development Planning and Management

Dear Ms HR Phakwago,

FACULTY APPROVAL OF PROPOSAL

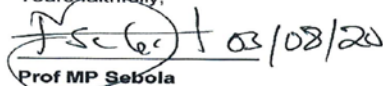
I have pleasure in informing you that your Masters proposal served at the Faculty Higher Degrees Committee meeting on 21 July 2020 and your title was approved in principle subject to translation of questionnaire as follows:

"An Investigation into School Finance Committees in Administering Financial Resources: A Case Study of the Phokoane Circuit, Limpopo Province".

Note the following: The study

Ethical Clearance	Tick One
Permission Letter	
Requires no ethical clearance Proceed with the study	
Requires ethical clearance (Human) (TREC) (apply online) Proceed with the study only after receipt of ethical clearance certificate	✓
Requires ethical clearance (Animal) (AREC) Proceed with the study only after receipt of ethical clearance certificate	

Yours faithfully,


03/08/20

Prof MP Sebola

Chairperson: Faculty Higher Degrees Committee

CC: Prof EJ van Rooyen, Supervisor, Dr E Zwane, Acting Programme Manager and
Prof SK Mokoena, Acting Director, Turfloop Graduate School of Leadership

Finding solutions for Africa

APPENDIX 3: APPROVAL FROM DEPARTMENT OF EDUCATION



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

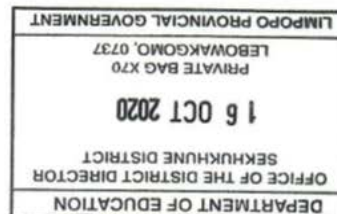
DEPARTMENT OF
EDUCATION

SEKHUKHUNE SOUTH DISTRICT

Enq : Zitha RP
Tel : 015 633 2902
Date: 16/10/2020

To: Phakwago HR

From: District Director
Mr Nkadameng T.G
Sekhukhune South District



SUBJECT: GRANTED PERMISSION TO CONDUCT RESEARCH

1. The above matter refers.
2. Kindly be informed that your application to conduct Research in the Sekhukhune South District, Phokoane Circuit, focusing on an Investigation into School Finance Committees in Administering Financial Resources is approved.
3. Please note you should conduct your research in line with research ethics as prescribed by your institution and international norms and standards for research.
4. The district wishes you well in your research and awaits your findings with great interest.


DISTRICT DIRECTOR

16. 10. 2020
DATE

APPENDIX 4: APPLICATION TO DEPARTMENT OF EDUCATION

ENQ: PHAKWAGO H.R
CONT NO: 082 968 9081
EMAIL: koketsophakwago@gmail.com

P.O.BOX 740
APEL
0739
2020.10.05

The District Director
SEKHUKHUNE SOUTH

Sir/Madam

REQUEST FOR PERMISSION TO CONDUCT RESEARCH.

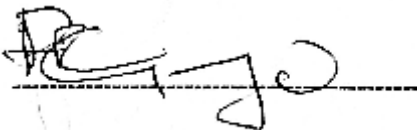
The above communiqué refers: That I Phakwago Hubale Ruth, Persal no.B1447418 hereby request permission to conduct research in your district.

My research topic is "An investigation into School Finance Committee in Administering Financial Resources. A case study of the Phokoane Circuit, Limpopo Province "

I am a registered student in Masters in Public Administration and Management in University of Limpopo (TGSL).My supervisor is Prof E.J.van Rooyen who can be contacted on 015 268 4253.

Attached find a copy of the clearance certificate for more details.

Yours in Education Fraternity



2020.10.05

APPENDIX 5: ACCEPTANCE LETTER FROM SCHOOL



PETLOANE PRIMARY SCHOOL

PO BOX 13, GLEN COWIE, 1061

EMIS No: 924642398

PHOKWANE CIRCUIT

Email: petloaneps@gmail.com



basic education

Department
Basic Education
REPUBLIC OF SOUTH AFRICA

Ref.: Mafate SN (Principal)
Contact: 0762722455

19 November 2020

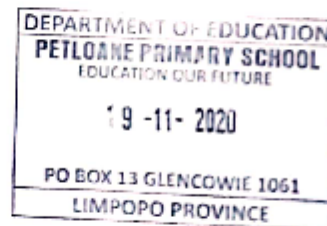
ACCEPTANCE OF YOUR APPLICATION FOR CONDUCTING A RESEARCH AT OUR SCHOOL

1. The letter bears reference
2. With reference to your letter dated 20 October 2020 requesting us to come and conduct research At our school under the title, "An Investigation into School Finance Committee in Administering Financial Resources" I, the principal, together with the School Governing Body, do grant you the permission to so. We believe we will learn from your research.
3. We hope arrangements will be made with regard to when the research will be conducted.

Wishing you the best of luck

A handwritten signature in black ink, appearing to be 'Mafate SN', written over a horizontal line.

Mafate SN



APPENDIX 6: REQUEST LETTER TO SCHOOLS

ENQ: PHAKWAGO H.R
CONT NO: 082 968 9081
EMAIL: koketsophakwago@gmail.com

P.O.BOX 740
APEL
0739
2020.10.20

The Principal
Petoane Primary School
PHOKOANE CIRCUIT

Sir/Madam

REQUEST FOR PERMISSION TO CONDUCT RESEARCH.

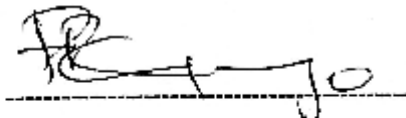
The above communiqué refers: That I Phakwago Hubale Ruth, Persal no.81447418 hereby request permission to conduct research in your school.

My research topic is "An investigation into School Finance Committee in Administering Financial Resources. A case study of the Phokoane Circuit, Limpopo Province"

I am a registered student in Masters in Public Administration and Management in University of Limpopo (TGSL). My supervisor is Prof E.J.van Rooyen who can be contacted on 015 268 4253.

Attached find a copy of the clearance certificate for more details and approval from District Office.

Yours in Education Fraternity



2020.10.20

APPENDIX 7: CONSENT FORM TO PARTICIPATE IN THE STUDY

I _____ (participant's full names),
confirm that the person asking my consent to take part in the research has explained
the purpose and procedures for participation.

The person has explained the study on the information sheet.

I understand the study and its purpose and I will participate freely and voluntarily

No incentives or payment will be paid.

I am allowed to ask questions and I am ready to participate.

I understand that signing is not binding; I can withdraw at any time without any
penalty or giving reasons.

I am aware that the research findings will be processed into a report, journal
publication but the data will remain anonymous.

My identity will not be revealed and I agree to recordings of the interview.

I have received a signed copy of the informed consent agreement

Participant Signature:

Date

Contact Number :

E-Mail

Researcher 'signature:

Date

Contact number:

E- Mail

APPENDIX 8: FOROMO YA TUMELELANO GO MAIKEMIŠETŠO O GO KGATHA TEMA THUTONG

Nna ----- (Maina a mokgatha tema ka botlalo), ke tiišeletša gore motho yo a kgopetšego tumelelo yaka go ba karolo ya dinyakišišo, o hlathollotše morero le magato ao a tlo tšewago ge go kgathwa tema. Motho yo o hlalositše thuto ya gagwe mo letlakaleng la tshedimošo.

Ke kwešiša thuto yeo e tlo dirwang le morero mogolo, gomme ke tla tšea karolo ke lokologile le ka boithaopo.

Ga go diputseletšo /tefo ye tla go fiwa / dirwa.

Ke dumeletšwe go ka botšiša dipotšišo ebile ke ikemišeditše go tšea karolo.

Ke a kwešiša gore go saena ga se go itlema e feela nka ntšha ka hlogo / ka hlanoga nako ye nngwe le nngwe ntle le go fiwa kotlo goba go fa mabaka.

Ke a lemoga gore dipoelo tša dinyakišišo di tlo kgobokantšhwa go ba pego yeo e tla phatlalatšwago e feela mong wa ditaba a ka se ke a tsebja.

Boitsebišo bjaka bo ka se tšweletšwe pepeneneng e feela ke dumelela go šomišwa ga digatišamantšu ka nako ya poledišano ge go hlokega.

Ke filwe letlakala leo le tiišeditšwego ka go saenwa la kgonthišišo ya tumelelano.

Motšeakarolo : -----

Letšatšikgwedi : -----

Nomoro ya mogala: -----

E - Mail : -----

Monyakišiši : -----

Letšatšikgwedi : -----

Nomoro ya mogala: -----

E-Mail : -----

APPENDIX 9: PARTICIPANT INFORMATION SHEET

Ethics clearance reference number: _____

Research permission date: _____

Date: _____

Title: AN INVESTIGATION INTO SCHOOL FINANCE COMMITTEES IN ADMINISTERING FINANCIAL RESOURCES: A CASE STUDY OF THE PHOKOANE CIRCUIT, LIMPOPO PROVINCE

Dear Prospective Participant

My name is Hubale Ruth Phakwago and I am doing research under the supervision of Prof. E.J. van Rooyen, a lecturer in the Faculty of Management and Law towards a Master of Public Administration and Management (MPAM) with the University of Limpopo. We are inviting you to participate in a study entitled: An investigation into school finance committees in administering financial resources: A case study in the Phokoane Circuit, Limpopo Province.

THE PURPOSE OF THE STUDY

This study is expected to collect key information that could help the researcher to investigate the administration of schools' financial resources by school Finance Committees in the Phokoane Circuit. In addition, another objective is to identify challenges experienced by school Finance Committees in the Phokoane Circuit when administering finances.

REASON FOR BEING INVITED

You have been invited as participant because you are one of the key role players of the school Finance Committee. Participation in this process is voluntary and only consenting members of the finance committees will take part in the interview.

ROLE OF THE PARTICIPANT

Your role as the participant is to answer questions asked as per understanding of your role. As a participant you will be given a copy of questions. The interview will take a minimum of 30 minutes.

VOLUNTARY PARTICIPATION

Participating in this study is voluntary and you are under no obligation, not forced to participate. If you do decide to take part, you will be given the information sheet to keep and be asked to sign a written consent form. If you feel uncomfortable, you are

free to withdraw at any time and without giving a reason. If so desired, the researcher will omit all name-references to any participant.

POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY

You as the participant as an active member of the Finance committee will be able to give information related to administration of school finances. The information given will help the researcher to achieve the aims and objectives of the study. The recommendations from the study would assist your Finance Committee to improve.

GUARD AGAINST NEGATIVE CONSEQUENCES FOR PARTICIPANT

You will experience no harm either physically or emotionally, and your identity will not be disclosed.

CONFIDENTIALITY

Information given provided by the participant is confidential. Collected information will be stored securely by the researcher according to accepted research protocols. The information may be used for journals, the research report, conferences and identities will not be revealed.

PROTECTING THE SECURITY OF DATA

Hard copies of your answers will be stored by the researcher securely in line with mandatory record keeping and academic purposes; electronic information will be stored on a password-protected computer.

PAYMENT OR ANY INCENTIVES

As participation is voluntary, no payments or incentives will be made.

INFORMATION ABOUT THE FINDINGS/RESULTS

In case you require feedback from the research, such will be provided upon request. It should be emphasised that on this account, confidentiality and anonymity will remain.

Thank you for taking part in the research.

Regards

Researcher: _____

Date : _____

Participant: _____

Date : _____

APPENDIX 10: Research Interview Questions

Guidelines/Instructions

- All responses will be strictly confidential.
- All questions will take 30 minutes.
- Be brief and to the point
- Feel free to ask for clarification
- Use the language that you understand most

SECTION A

PERSONAL INFORMATION

Tick (√) in the correct box provided:

1. Component

Parent	
Educator	
Principal	

2. Position in the School Finance Committee

Position	Tick	Experience
Chairperson		
Deputy Chairperson		
Finance Officer		
Treasurer		

Level of Education

Level of Education	
Grade 12 and above	
Grade 8- 12	
Primary Level	
None	

SECTION B: SEMI-STRUCTURED INTERVIEW

Name of Interviewee: _____

Date of Interview: _____

Contact number: _____

Title: AN INVESTIGATION INTO SCHOOL FINANCE COMMITTEES IN ADMINISTERING FINANCIAL RESOURCES: A CASE STUDY OF THE PHOKOANE CIRCUIT, LIMPOPO PROVINCE

The interviewer will explain the following key concepts:

- Financial resources
- Administration
- Administering
- Finance Committee
- Competency

1. Briefly explain your role in administering school finances.

2. How often do you meet and which issues are always key?

3. Finance policy is a key tool for managing finances. Briefly explain the contents and importance of having this policy?

4. Budgeting is done at the fourth quarter of the year. How do you make sure it covers all the needs of the school as a committee?

5. What are the responsibilities of the treasurer in the finance committee?

6. Did the committee receive training? Please elaborate.

7. Explain the procedures that are followed for procurement in your school?

8. Is the reporting of finances done? How often? In which format?

9. Administration is one of the key responsibilities of the finance officer. How is it done effectively by your committee?

10. What are your views on the use of the budget and finance policies?

11. According to your views, what are your strengths in administering funds?

12. What challenges are you experiencing as a committee?

13. Can you possibly suggest any measures to improve the administration of financial resources?

APPENDIX 11: KAROLO B: POLEDIŠANO YEO E BEAKANTŠWEGO

Leina la Mmoledišwa: -----

Letšatšikgwedi la Poledišano: -----

Nomoro ya mogala: -----

Hlogo: MABOKGONI A DIKOMITI TŠA MAŠELENQ/DITŠHELETE DIKOLONG TSHEPIDIŠONG YA GO ŠOMIŠWA GA DITŠHELETE: NYAKIŠIŠO YA DITABA KE YA SEDIKO SA THUTO SA PHOKOANE, YEO E LEGO POROFENSENG YA LIMPOPO.

Monyakišiši o tla hlatholla mareo ao a latelago a bohlokwa:

- Dišomišwa tša mašeleng/ ditšhelete
- Tshepidišo
- Komiti ya mašeleng / ditšhelete
- Bokgoni

1. Ka boripana efa thlaloso ya karolo yeo o e bapalago tshepidišong ya mašeleng / ditšhelete tša sekolo

2. Naa dikopano diswarwa gaka e gomme ke dinthla dife tše bohlokwa tšeo diphelelo di le gona?

3. Pholisi/Molawana ya/wa ditšhelete ke sedirišwa se bohlokwa tshepidišong ya mašelang / ditšhelete. Ka boripana hlalosa gore le e hwetša kae, boteng le bohlokwa bja yona.

4. Peakanyo ya mašelang / ditšhelete e dirwa seripeng sa bone sa ngwaga. Bjalo ka komiti le dira bjang go akaretša dinyakwa / dithloko kamoka tša sekolo?

5. Maikarabelo a moswara matlotlo ke afe go komiti ya mašelang /ditšhelete?

6. Naa komiti e kile ya hwetša thlahlo? O kgopelwa go hlalosa.

7. Hlalosa magato a tshepidišo a ge go rekwa thoto/dithušathuto sekolong sa geno

8. Naa pego ya mašeleng /ditšhelete e a dirwa? Ga kae? Ka mokgwa mang?

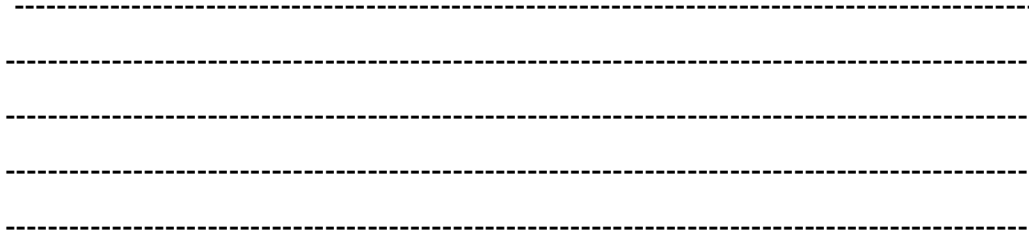
9. Tshepišo ke ye nngwe ya maikarabelo magolo a mo ofisiri wa mašeleng/ ditšhelete. Naa e dirwa bjang komiting ya lena go re le atlege?

10. Maikutlo a gago ke afe mabapi le tšhomišo ya kalo ya ditšhelete le dipholisi tša mašeleng/ ditšhelete?

11. Go ya ka kgopolo ya gago, naa maatla a lena ke afe tshepidišong ya mašeleng?

12. Ke dithlohlo dife tšeo le kopanago le tšona bjalo ka komiti?

13. Ke kakanyago yeo o bonago e ka kaonafatša tshepidišo ya tšhomišo ya mašeleng / ditšhelete?



APPENDIX 12: EDITING CERTIFICATE

N J Nel
PO Box 365, BENDOR PARK 0713
Tel: 074184 9600

CERTIFICATE


This serves to certify that I have language edited the Dissertation (excluding Appendices) of

Ms Hubale Ruth Phakwago

Student number: 201015369

entitled:

“AN INVESTIGATION INTO SCHOOL FINANCE COMMITTEES IN ADMINISTERING FINANCIAL RESOURCES: A CASE STUDY OF THE PHOKOANE CIRCUIT, LIMPOPO PROVINCE”

A handwritten signature in black ink, appearing to read 'NJ Nel', is written over a light blue rectangular background.

N J Nel
Lecturer of English, Department Applied Languages
Tshwane University of Technology
(Retired)
27/07/2021