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Accountable financial management role of parent-members in rural School Governing Bodies

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Abstract

In post-apartheid South Africa, the introduction of School Governing Bodies in 1996 was one of the strategies to decentralise education by devolving some powers to parents, teachers, and learners. The South African Schools Act, Act No 84 of 1996, was enacted to regulate school governance. This regulation required parents to know their roles in the School Governing Bodies. In spite of this, however, relevant literature shows that most parents in rural SGBs continue to lack financial management skills to effectively play this role. Utilising a qualitative research approach within the interpretive paradigm and a case study research design, this study explored the role of parent members of the School Governing bodies in accountable financial management in rural schools. Using the Accountability theoretical frame work as a lens to analyse data from 16 SGB members presiding over finances of six no-fee public ordinary schools, this study found that the participants faced a challenge of understanding English which in this case was used as a medium of communication by the National Department of Education in workshops meant to train newly appointed parent SGB members. It was further found that the language was a barrier to efficient understanding of the roles of these members, even after training. The study recommends that the South African Schools' Act and all other documents utilised in the training of new SGB members should be first translated into the local language in order to gain efficiency and effectiveness. This should be done to enhance the parents' understanding of the language used in their training and subsequently play their roles efficiently.

Keywords: accountability, decentralisation, delegation, finance committee, financial prescripts, no-fee public ordinary schools, school financial management, school governing body, treasurer.

Introduction

Globally, decentralisation of education has become an important aspect of restructuring education since the 1980s (Diamond, 2015). Decentralisation of education is done to ensure that parents, learners, educators, and principals cooperate in an effective decision-making process in the operations of the schools. The other aim of decentralising education is to ensure that parents, learners, educators, and principals cooperate in an effective decision-making process. The process to decentralise education began with the Brazilian education system in the 1980s with the Dutch Education System following in 1982. The introduction of the Education Reform Act in 1988 in the Wales and England (Urbanovič & Patapas, 2012) made them to also follow suit with the decentralisation tendencies. In the context of Uganda, decentralisation is said to mean "the relocation of the decision-making power, accountability, and responsibilities from the central to local governments" (Namukasa & Buye, 2016:93).

In South Africa, change in the education system was implemented by a passing sequence of legislation and statutes (Dladla, 2013). These changes were meant to democratise the education system within the country. One of the main legislations utilised to decentralise decision-making in schools was the promulgation of the South African Schools Act (SASA), Act number 84 of 1996, which aimed at providing guidance to governance and funding of schools. This legislation provided different stakeholders, especially parents, with an opportunity to contribute to the running of their children's education. This occurred with the introduction of School Governing Bodies (SGBs) known as School Boards in other countries.

In the South African school context, school governance decentralises education by giving parents a say in how school finances should be handled. The achievement of good governance in most South African schools is, however, still a serious challenge (Baghdady & Zaki, 2019), particularly with regard to receiving clean audits, all of which are affected by the contextual high corruption rate prevalent in most government institutions. Serfontein and De Waal (2015) conclude that schools in South Africa are not safe from corruption as can be seen by reports from Corruption Watch (2014), who found that the most reported corruption in schools across all the provinces in South Africa is financial mismanagement. According to Rangongo, Mohlakwana, and Beckmann (2016), Limpopo province was one of the provinces with a high number of reports of corruption at schools. With this background in mind, this study was designed to examine the challenges facing parents in the SGB regarding their role in achieving accountable financial management in their respective schools; investigate the causes of the problems facing the SGB parent component in the pursuit of their role towards achieving accountability in financial management and to explore the possible suggested solutions to those challenges.

In order to achieve the objectives, the following research questions were investigated:

- What are the challenges that parents in the SGB are faced with regarding their roles in accountable school financial management?

- What are the causes behind the problems that parents are faced with regarding achieving accountability in school financial management?
- What are the possible recommendations to the solution of those problems?

The Accountability Theory was established by Phillips Tetlock in 1985 (Vance, Lowry & Eggett, 2015). It states that justifying one's behaviour to another person helps to improve decision-making (Botha, 2012). Accountability ensures that individuals are answerable for the decisions they make. It indicates that when dealing with public money, individuals should be able to account for how they used that money. Rangongo *et al.* (2016) describe accountability as a way of ensuring that internal processes and policies are legitimate and replicate the best interest of the stakeholders in specific governance arrangements. This means that the procedures that SGBs use in schools must serve the best interest of the school and also be followed according to the prescribed country or provincial guidelines and legislature.

Accountability is achieved through liability, transparency, competency, answerability, and assessment (Døssing, Mokeki & Weideman, 2011). It, therefore, means, as per the Accountability Theory, the parent component of the SGB is expected to contribute positively to collective decision-making while being informed by legal procedures in handling the school finances. SASA Section 38 states that "the SGB of a public school must prepare a budget of the school according to the provincial prescripts" (RSA, 1998:24). As a result, De Bruin (2014), mentions that accountability in the budgeting process may amount to effective recording, administering, accounting, and financial reporting in schools. In addition, the budget must be drawn following the specific Provincial Prescripts of 2011. Amongst other things, accountability in school financial management can also be accomplished through internal control measures. Mestry and Naidoo (2009), state that internal control is a plan with procedures that are meant to warrant that the financial archives are dependable and there is safety of school assets. Chapter four of SASA explains how the SGB should handle the money received from National Norms and Standards for School Funding, which Mestry (2014), defines as the policy implemented by the government to ensure that there is equity and social justice through the process of funding different schools.

The SGB can also improve its accountability by employing external control measures in school financial management such as auditors. De Bruin (2014), maintains that external control is the financial control that stems from outside the school. Referring to the above, SASA, section 43, affords the SGB the authority to hire a registered Accountant or Auditor to audit the school's financial statements and records. In this study, the experiences of the SGB parent component generated from the data were used to establish accountability concerning school financial management. In this case, we utilised the Accountability Theory as a lens to analyse the collected data. We continued to use the Accountability Theory in the discussion of the collected data. The steps were that the Accountability Theory was initially utilised in the development of the interview questions and subsequently assisted in the establishment of how the challenges which were experienced by the parent component of the SGB within the selected schools, in the Vuwani area, affected their role with regard to financial accountability.

Reviewing the literature on school governance, we found that the concept has been introduced in most countries with the aim of improving the quality of education (Merki, 2011). Improved quality can be achieved because the local school governance structure knows the needs of the school best than the central authorities of the education system. In countries such as Canada, Hong Kong, Australia, Singapore, Spain, Sweden, Finland, Israel, the United Kingdom, and Australia, school boards have been given the power to decide on issues related to curriculum and the allocation of resources (Wang, 2013). This was initially done to increase autonomy and decentralisation of education. James (2014), adds that school governance is meant to devolve power to the school level. In spite of that, however, the operational management of the school remains the responsibility of the school principal.

Decentralisation of education through the School Governing Bodies (SGB) was ideally meant to advance the core functions of the school, inter alia, teaching and learning. This can probably be achieved if the members of the SGB are aware of the needs of the school. Through the authority that is vested upon the parents in the SGBs by SASA, they are expected to respond to the needs of the school. They are expected to raise funds for the school in circumstances where the government cannot provide funding for other operations affecting the school. Notwithsatnding this, hwever, South Africa is facing the challenge of poor financial management in schools where the major deficiency of knowledge and skills regarding financial management are rife. Research into the adherence of public ordinary schools to the provincial prescripts in financial management, show that rural schools are facing a challenge due to the SGB parent components having limited financial literacy. This lack of financial knowledge and skill, furthermore leads to the dominance of principals over the financial decisions taken by the SGB (Uwizeyimana & Moabelo, 2013).

In subsidiary, a study conducted by Bayat *et al.* (2014) concluded that the SGB parent component of rural schools outside the metropolitan areas in the Cape Provinces is not working properly, due to lack of necessary skills and knowledge to effectively fulfill their roles. Equally important, a study by Phago and Semenya (2013), which was conducted in the Bochum West Circuit of the Capricorn District, Limpopo Province confirms that parents in that area were found to have insufficient public finance literacy. The findings from the above two studies indicate that there is a deficiency amongst SGB members in terms of the required knowledge and skills. Based on these studies (Bayat *et al.*, 2014; Phago & Semenya, 2013,) the lack of skills and knowledge in SGBs seem to be most apparent in parents whose children attend schools in rural areas.

A study conducted by Selesho & Mxuma (2012) at twelve secondary schools in the Free State, revealed that the good intentions of the department to provide training for SGBs did not achieve the intended results. Sometimes the training was found to be unscheduled and other times there were very few sessions. Moreover, a study by Dyantyi (2014), into the assessment of training sessions provided to SGBs in the Eastern Cape, discovered that the facilitators in the training sessions predominantly used the lecture method as it served them well.

All the above-mentioned challenges seem to contribute to the SGB parent component lacking capacity to perform. Xaba & Dumisane (2010), mentioned that lack of financial accountability was one of the trials experienced by SGBs in managing school finances. Doussy and Doussy (2014), argue that financial accountability is very important in schools, since it ensures that allocated funds are spent in the best interest of learners.In our study, we employed a qualitative research approach to investigate the challenges experienced by the parents to achieve accountable financial management in their respective schools. The principal objective of engaging a qualitative approach was to comprehend the perceptions of the participants so as to acquire personal acquaintance from the research setting (Babbie & Mouton, 2015). As a result of using this approach, the study had greater flexibility in terms of following up on and probing into the questions and answers which seemed to be unexpected ideas that the participating parents brought up during the interviews. During these interviews, we had a greater in-depth and richer understanding of the challenges that parents are faced with (Babbie & Mouton, 2011). This approach afforded us the the opportunity to spend some times with the parents than it would have been if we had opted for a quantitative approach; which allowed for greater quality in data.

The case study design was preferred for this study because it presents data in a more open, easily-reached method than other research reports. Case studies have a great potential to contribute to the democratisation of decision-making and enable readers to judge the suggestions of the study for themselves (Cohen, Manion, & Morrison, 2018). The cases studied consisted of the SGB chairpersons and treasurers from six public ordinary schools which received funding from the government as per the National Norms and Standards for School Funding. They were considered a case because they are public-ordinary schools located in rural areas in the Vuwani areas of the Vhembe district of Limpopo province.

The semi-structured one-on-one interviews generated a vividly clear picture of the experiences of the participants during their attempt to achieve accountability in financial management. We used probing strategies such as clarification probes, detailed probes, and elaboration probes (Creswell *et al.*, 2016) to obtain concentrated data

We adhered to the the trustworthiness of the study e by utilising to the following methodological norms: (i) credibility was adhered to by using member checking. The researchers took the findings to the participants so that they confirm the findings (ii)

Transferability was achieved by prolonging the time we spent in the field so that we could engage closely with the parents as we revealed the challenges, they experienced in their line of being in the SGB.

Thematic analysis was used for analysing the challenges experienced by the SGB parents component towards the achievement of accountable financial management. The main purpose of employing this analytical method was to categorise, pronounce, analyse and report themes from the generated data. The process of data analysis started with coding, categorising, creating themes, and interpreting the collected data. The following themes were developed during data analysis as the challenges experienced by the SGB parent component in achieving accountable financial management: delays from the side of the school and department, Knowledge deficiency, and ineffective communication Various themes relating to the challenges of the SGB parent component regarding their roles in the achievement of accountable financial management. Interpretation of the emerging themes was done by relating the responses from the parents with relevant literature and the Theory of Accountability. In the paragraphs below we discuss the themes that have emerged during data analysis:

(i) Delays

One of the challenges that threaten the achievement of accountability in school financial management is the delays from the side of the Department and the school. Amongst others, the delays include delays in approval of expenditures (large amounts of money), payment of the National Norms and Standard, and payment of service providers. This problem was explained by the participants in the following manner:

Chairperson AA indicated that the *Department did not give the schools Norms and Standards at once, we are being given the amount in bits and pieces. Service providers are paid at a later stage because the finance committee sits and looks at the service that is provided before issuing out a payment cheque.*

Chairperson EA further mentioned that the Department took a long time before distributing subsidy money to the schools.

Chairperson FA stated that i*t is the way the Department has structured its policies and procedures in spending the school's money. For example, if we want to buy things that are more than R30 000 we need to write several letters to the Circuit. If the amount is more than R50 000 we need to write to the district. As a result, this is a very long process to buy.*

In this article, schools are regarded as no-fee paying schools; thus, they receive their funding from the Department as Norms and Standards. One of the challenges, in this case, is that the Department may delay transferring money into the school's account. Sometimes the money is paid to schools in small allocated amounts and this may result in challenges in having financial control in the school. Besides, the procedure of requesting permission to spend amounts that are more R30 000 from the DoE also results in a delay in the school. All these delays may result in poor financial management in the school. Ndou (2012) explains that the SGB appoints the service providers in the school. However, the sampled schools are challenged in delays of payment from the Department and thus in payment of service providers. It seems that the schools contribute to the delays by delaying the payment of the workers employed by the SGBs.

(ii) Knowledge deficiency

This study discovered that some members of the SGB, principals, and Finance Officers (FO) of the school lack the necessary knowledge to contribute to accountable financial management. Knowledge deficiency included lack of financial background, knowledge in financial management, endorsement of cheques, and denial of fundraising by the parents. The following are some of the responses from the parent members:

Chairperson AA mentioned that:

The first challenge is that the finance subcommittee does not have a financial background. Most people in FINCOM do not have a financial background. People are not aware of the financial prescripts. Another challenge is that the Department does not give the schools Norms and standards at once, we are being given the amount in pieces. Finance Officers are not well trained in terms of financial management hence they do not know when to use petty cash. Service providers are paid at a later stage because the finance committee sits and looks at the service provided before issuing out a cheque.

Chairperson CA said that:

Some of the payments are done without the endorsement of the chairperson of the SGB. Sometimes parents demand that we employ people in the school without a proper way of raising funds to pay those employees. In an agreement that we will raise a certain amount of money and the parents go to the circuit to report that they are forced to pay school funds.

Chairperson EA indicated that:

Sometimes you will find unbudgeted expenses on the monthly financial statement. Asking about this expense causes friction between me, FO, and the school principal. The FO and principal feel offended when I ask them to account for the unbudgeted expenses.

The data collected shows us that some of the SGB members and the principal in the study act in a manner showing knowledge deficiency in school financial management. This consequently threatens the achievement of accountable school financial management. This study confirms findings by Mestry (2004) which revealed that some of the SGB members and the school principals do not have suitable financial competencies and expertise. In studies conducted by Xaba and Ngubane (2010), Bagarette (2012), Bayat, Louw, and Rena (2014), Mestry (2013), Mestry and Govindasamy (2013), Phago and Semenya (2013), and Rangongo (2011), the SGB members are reported as having inadequate competencies to ensure accountable financial management.

In this study, it was revealed that some principals also have inadequate knowledge in school financial management which results in a lack of financial accountability. This is evident by actions like issuing cheques without endorsement by the SGB chairperson and also having unbudgeted expenses in the school. This knowledge deficiency in the SGB seems to lead to the dominance of principals in school governance. The above supports the findings by Botha (2012) which revealed that principals play dominant roles in the SGB because of a lack of knowledge and skills amongst the SGB members.

Rangongo *et al.* (2016) describe accountability as a way of ensuring that internal processes and policies are legitimate and replicate the best interest of the stakeholders in specific governance arrangements. This means that the procedures that SGBs use in schools must serve the best interest of the school and also be followed according to the prescribed country or provincial guidelines and legislature. This theory states that accountability, liability, transparency, competency, answerability, and assessment should be achieved (Døssing, Mokeki & Weideman, 2011). It, therefore, means, as per the Accountability Theory, the parent component of the SGB is expected to contribute positively to collective decision-making while being informed by legal procedures in handling the school finances. Making payments without endorsement from the chairperson shows ignorance of the procurement procedure hence this amounts to a lack of accountability in school financial management.

(iii) Ineffective communication

The findings revealed that there tends to be ineffective communication between the school, the SGB, and the Department. The reasons for ineffective communication could include the language barrier amongst the SGB members, delay in the flow of information, and unsatisfactory Provincial Education Department (PED) meetings with the SGB. The following are responses from the participants to authenticate the above findings:

Chairperson EA mentioned that:

*Parents elect us to become members of the SGB by trusting us that we seem to know things. The challenge is that when I read the Schools Act, I do not understand it well because it is written in English. The workshops we attend are held in English where else we are all of the same ethnic group. This is a challenge because you come back without having clearly understood***.**

Treasurer DB stated that:

As the SGB, sometimes we are informed by the principal that a particular service provider has worked and should be paid without our knowledge.

Treasurer CB confirms this type of practice, where poor communication results in financial management being brought into question:

The challenge that I mostly encounter is the issuing of cheques without receipts as proof of payment. This becomes a challenge when we do verification and monitoring of funds at FINCOM's monthly meetings. This causes a problem when audits come because we are not able to account for those expenditures. When a cheque is issued without the knowledge of the treasurer in the school is one of the challenges.

Treasurer FB raised the issue of meetings being cancelled which also results in a poor communication link about concerns within the school:

Ahh, a challenge I come across is that after I call a meeting in the Finance committee ends up being cancelled. When the meeting is cancelled, we lag behind the progress of the school.

The data collected has revealed that poor communication between the school and SGB seems to be one of the contextual factors resulting in the ineffectiveness of rural SGBs. The principal seems to sometimes ignore the issue of consultation with the SGB when doing some of the things in the school. This results in a conflict between the SGB and the principal.

Another challenge revealed by this study is that some members of the SGB have low proficiency in English. As English is used as a medium of communication, it could mean that SGB members often fail to understand the Acts, policy documents (which are published in English), and discussions in meetings. Bajracharya (2018) suggests that difficulty in communication occurs when people do not comprehend one another’s language hence this is known as a language barrier. Coetzee (2018) postulates that using English during meetings creates problems because the SGB members cannot freely express their ideas. This consequently leads to communication breakdown. These findings support the findings of a study conducted by Rangongo (2011), who also discovered that some SGB members in the Bahlaloga Circuit of Capricorn District, Limpopo province, could not clearly understand English as a medium of communication. Rangongo discovered that some SGB members only had primary and secondary education. However, in this study, there was a mixture of SGB members that are educated, and some with only had primary and secondary education.

Accountability ensures that parents adhere to the professional norm, which in this study, is the government's prescripts on handling the school's money (Carrington & Lee, 2008). The language seems to have an impact on how the parents perceive their role in accountable financial management. Meetings that are held in English do not achieve what they were intended for hence not all members of the SGB comprehend English. Circulars sent by the Limpopo Department of Education to the Department may not be able to divulge the intended message since the parents would not fully understand English.

Conclusion

Delays, knowledge, and skill deficiency amongst some SGB members with regards to finances and financial management made the SGB to be restricted in making informed decisions. For example, one school principal issued cheques without the endorsement of the SGB chairperson and as such, he was not following required financial processes and procedures. Findings of these study are supported by findings of some studies conducted before this one (Bagarette, 2012; Bayat, Louw, and Rena, 2014; Mestry, 2013; Mestry and Govindasamy, 2013; Phago and Semenya, 2013; Rangongo, 2011; Xaba and Ngubane, 2010). These researchers found that the SGB parent component lacks the necessary knowledge and skills to execute their financial management roles effectively. It is therefore, a challenge which was also revealed in this study; which shows that SGBs in rural areas may find it difficult to achieve accountable financial management.

After having considered the conclusions to this study, the following recommendations on ensuring accountable financial management in schools by the SGB, are offered:

- During lobbying for elections by aspiring parents, the principals should highlight to parents the importance of electing people who cwould be able to translate financial statements to members with financial literacy. This is especially important as from 2021 to 2023, SGBs were faced with a new way of making payments. Physical bank cheques can no longer be used; instead, banks require the use of an electronic application where the treasurer would have to make the payments via cell phone banking. In addition, the financial literacy of chairpersons and treasurers are vital for a full understanding of financial processes as well as financial statements.
- As it was found that language seemed to be a barrier to most of the rural SGBs regardless of their knowledge and understanding of their roles; this study therefore suggests that every meeting, which is conducted by the education authorities for the SGBs, should be convened in the home language of the parents to ensure a high level of understanding of the proceedings amongst the members of the SGB.
- The South African Schools Act itself has to be made available to all SGB members in their home language or the language which they understand the most. It should be translated into all South African indigenous languages as it has been found in this study that the use of English is exclusive to those who may understand it. The translation of SASA we think, would improve the level of interpretation by the parent members in the SGBs.

Although this was a qualitative study and was conducted in one rural district in South Africa,however, the fact that it focused on the parent-component of the SGB only and was conducted in a rural area, make the findings possibly to be transferable to other rural areas with similar characteristics. The niche was the challenges faced by parents in pursuit of accountable financial management and the language barrier was found to be very problematic. The factors mentioned above, open up a large scope for further research in the accountability of parent members of the school governing bodies in the management of the finances of their schools.

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