Enhancing effective school governance through the evaluation of financial

Management practices in public schools in the city of Tshwane

South Africa

by

JOYCE MATOME MAIMELA

submitted in accordance with the requirements

for the degree of

DOCTOR OF PHILOSOPHY

In the subject

DEVELOPMENT STUDIES

at the

UNIVERSITY OF SOUTH AFRICA

SUPERVISOR: DR RASILA BN

October 2026

DECLARATION

Name: Joyce Matome Maimela
Student number: 30920604
Degree: Doctor of Philosophy in Development Studies

I declare that **Enhancing effective school governance through the evaluation of financial Management practices in public schools in the city of Tshwane South Africa**

I declare that the thesis is my own work and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references, and that any use of Artificial Intelligence (AI) has been fully disclosed.

I further declare that I submitted the thesis to the appropriate originality detection system which is endorsed by Unisa and that it falls within the accepted requirements for originality.

I further declare that I have not previously submitted this work, or part of it, for examination at Unisa for another qualification or at any other higher education institution.

I further declare that where Artificial Intelligence (AI) tools have been used in the preparation of this thesis/dissertation, their use has been limited to ethical permissible support, has been fully disclosed, and does not replace my own original research, my independent critical thinking and analysis, or authorship responsibilities.

I understand that failure to disclose AI use, plagiarism and/or lack of academic integrity may constitute academic misconduct under Unisa's policies
DATE: October 2026



DEDICATION

To my children—, Tripple O: **Otshepeng, Onkarabile, and Omolemo**, I hope that this thesis and the tenacity it takes to finish it inspires you to be steadfast, and to be unwavering in the pursuit of a life driven by conviction.

This thesis is dedicated to my beloved husband, **Annanias "Dingaan" Maimela Mokgetloane**. His constant and unshakeable love, and encouragement, and his unwavering belief in my aspirations continues to illuminate and direct my endeavours. Physical absence is a given, however, the legacy of your presence, the depth of your wisdom and the gentleness of your strength will always be a pillar of fortitude and inspiration.

Thank you for having vision and believing in my potential long before it was ever apparent to me, and for showing me that every effort towards an achievement, no matter how small, is entirely justified. This is your legacy and the deferral of immediate gratification will also be your monument to be remembered. Your spirit will always be the fire that illuminates my path when it is foggy and my love will be the serenity that is to be my belt during the degree. You materially were the one to stand closest to me, however you have never left my heart; and also, you have never left my presence, and you have never left my side. Heaven may have then called you, however your faith and belief in me continues, and will always be. Every page of this thesis carries a piece of your love, and every achievement echoes your name. As I become **Doctor Maimela Mokgetloane**, I do so with gratitude, reverence and a love that death could never silence. You remain irreplaceable, unforgettable and eternally treasured.

ACKNOWLEDGEMENT

First and foremost, I give thanks to Almighty God for His love, grace, and faithfulness throughout my academic journey. I drew strength from His promise in Jeremiah 29:11, assuring me that He has plans to prosper me and give me hope for the future. Despite the uncertainties and challenges I encountered, His guidance, mercy, and unfailing support carried me through. Without His presence and blessings, the completion of this thesis would not have been possible.

.

I am incredibly grateful for my children, Otshepeng, Onkarabile, and Omolemo. Your love, patience, and encouragement have been a source of reason and drive. This work is presented in honour of my late husband, Annanias “Dingaan” Maimela Mokgetloane; my late mother, Jane Maleka; my late father, Reginald Maleka; my late father-in-law, Alfred Maimela Mokgetloane; and my beloved Rangwane, S. S. Machaka. Your unwavering support, guidance, and faith in me have been a constant source of strength and inspiration.

I would first like to thank my supervisor, **Dr. B. N. Rasila**, for his invaluable guidance and professional direction throughout this doctoral journey. I also wish to express my sincere gratitude to my Master’s supervisor, **Professor K. Wotela**, for the strong foundation he laid during my Master’s studies. His mentorship and scholarly guidance provided the basis upon which this doctoral research has been built

I thank my family and friends for their substantial support, understanding, and motivation, and thank my colleagues for the understanding over the times that I asked for as I focused on the work. I would like to express my sincere gratitude to all the participants who took part in this study. My special thanks go to the members of the School Financial Committees, the School Governing Body (SGB) members, and the District Finance Officers who generously shared their time, experiences, and insights. I am deeply indebted to all the participants whose valuable contributions and information made this study possible. Their

willingness to participate and provide meaningful data was instrumental in the successful completion of this research.

I thank the Gauteng Department of Education, the Gauteng North District, the University of South Africa and the Department of Development Studies for the provision of assistance and services that created the supportive environment to also make this study possible.

Finally, I would like to thank God for my recovery after the accident that resulted in admission to ICU, during the final phase of this thesis. I appreciate God's grace that was upon me, that I was able to get better in order to complete this journey in record period of time. I am greatly appreciative of this.

ABSTRACT

Enhancing effective school governance through the evaluation of financial Management practices in public schools in the city of Tshwane South Africa

This qualitative study examines how financial management practices shape effective governance in Section 21(1)(c) public schools in the city of Tshwane, South Africa, and develops a framework to strengthen that governance. Using an interpretivist case-study design, it draws on semi-structured interviews with principals, school finance officers, School Governing Body chairpersons and treasurers, and district finance officers across six schools, triangulated against budgets, audit reports and minutes, and interpreted through General Systems Theory, Budget Theory and the Theory of Change. The findings show a consistent divergence between formal financial arrangements and actual practice across four domains: capacity and competence, governance structures and roles, financial processes and controls, and accountability and compliance. The study finds that limited capacity, rather than the absence of rules, is the principal constraint, that training is not reliably converted into competence, and that schools sustain a number of informal adaptive practices that perform real governance functions outside the formal system. Its contribution is threefold: an

empirical account of school financial governance in an under-studied setting; a conceptual refinement that integrates the three theories into a single interpretive lens; and an applied contribution, the Framework for Sustainable School Financial Governance, which targets the gap between formal compliance and effective practice rather than adding further compliance requirements.

Keywords: Financial management, effective governance, budgeting, school governing body, financial management gaps

ABSTRACT – SEPEDI VERSION

THOTLOETSO YA PUSO E E ATLEGANG: GO TLHOTLHOMISA TSAMAISO YA MATLOLE MO DIKOLONG TSA PUSO TSA TOROPO YA TSHWANE AFORIKA BORWA

Moko wa thutopatlisiso eno ya khwalitatifi ke go go rotloetsa puso e , ka go sekaseka tsamaiso ya matlole ya dikolo tsa puso mo toropong ya Aforika Borwa ya Tshwane. Go fitlhelela seno, patlisiso e ne e ikaeletse go sekaseka taolo ya matlole ka tsela e e botlhokwa, go netefatsa maemo a bokgoni jwa batlhankedi ba ba dirang ka ditšhelete, go batlisisa diphatlha tsa taolo ya matlole le go tshitshinya mekgwa ya go tswala diphatlha tseo. Patlisiso e dirisitse mokgwa wa go tlhalosa le mokgwa wa thutopatlisiso. Mokgwa wa go kokoanya dinewane o o dirisitsweng e ne e le dipotsolotso tse di rulagantsweng go sekae le tshekatsheko ya ditokomane. Thutopatlisiso e ne e ikaegile ka tiori ya ditsamaiso-kakaretso, ya tekanyetsokabo le tiori ya phetogo ya go fetolela dipholo tsa patlisiso go nna diphitlhelelo tsa patlisiso. Fa go na le tsamaiso e e fokolang ya matlole, e tlhomololwa gantsi mo metsweding ya dikgang le go ribololwa ke dikemedi tsa tlhokomelo jaaka dikomiti tsa photefolio tsa makgotlapeomolao le Morunikakaretso wa Aforikaborwa malebana le merero e e amanang le tsamaiso e e bokoa ya matlole. Tse ke tsona dilo tse di dirang gore dikolo di le dintsi di se ka tsa dira sentle. Thutopatlisiso eno e ne ya lemoga go le gontsi ka ga tsamaiso ya matlole e e fokolang mo dikolong tsa puso mme ya tla ka dikgakololo tse di tlaa thusang mo tsamaisong ya madi go tokafatsa le go tsweletsa puso e e siameng mo dikolong. Go solofetswe gore patlisiso e

tlaa tokafatsa kitso e e leng teng ya puso e e amanang le matlole a dikolo tsa puso.

Mareo a dikonokono: Botsamaisi jwa Ditšhelete, puso e e nonofileng, tekanyetsokabo, setlhopha se se laolang sa sekolo, Diphatlha tsa Botsamaisi jwa Ditšhelete.

ABSTRACT (SETSWANA VERSION)

THOTLOETSO YA PUSO E E ATLEGANG: GO TLHOTLHOMISA TSAMAISO YA MATLOLE MO DIKOLONG TSA PUSO TSA TOROPO YA TSHWANE AFORIKA BORWA

Moko wa thutopatlisiso eno ya khwalitatifi ke go go rotloetsa puso e e nonofileng ka go sekaseka tsamaiso ya matlole ya dikolo tsa puso mo toropong ya Aforika Borwa ya Tshwane. Go fitlhelela seno, patlisiso e ne e ikaeletse go sekaseka taolo ya matlole ka tsela e e botlhokwa, go netefatsa maemo a bokgoni jwa batlhankedi ba ba dirang ka ditšhelete, go batlisisa diphatlha tsa taolo ya matlole le go tshitshinya mekgwa ya go tswala diphatlha tseo. Patlisiso e dirisitse mokgwa wa go tlhalosa le mokgwa wa thutopatlisiso. Mokgwa wa go kokoanya dinewane o o dirisitsweng e ne e le dipotsolotso tse di rulagantsweng go sekae le tshekatsheko ya ditokomane. Thutopatlisiso e ne e ikaegile ka tiori ya ditsamaiso-kakaretso, ya tekanyetsokabo le tiori ya phetogo ya go fetolela dipholo tsa patlisiso go nna diphitlhelelo tsa patlisiso. Fa go na le tsamaiso e e fokolang ya matlole, e tlhomololwa gantsi mo metsweding ya dikgang le go ribololwa ke dikemedi tsa tlhokomelo jaaka dikomiti tsa photefolio tsa makgotlapeomolao le Morunikakaretso wa Aforikaborwa malebana le merero e e amanang le tsamaiso e e bokoa ya matlole. Tse ke tsona dilo tse di dirang gore dikolo di le dintsi di se ka tsa dira sentle. Thutopatlisiso eno e ne ya lemoga go le gontsi ka ga tsamaiso ya matlole e e fokolang mo dikolong tsa puso mme ya tla ka dikgakololo tse di tlaa thusang mo tsamaisong ya madi go tokafatsa le go tsweletsa puso e e siameng mo dikolong. Go solofetswe gore patlisiso e tlaa tokafatsa kitso e e leng teng ya puso e e amanang le matlole a dikolo tsa puso.

Mareo a dikonokono: Botsamaisi jwa Ditšhelete, puso e e nonofileng, tekanyetsokabo, setlhopha se se laolang sa sekolo, Diphatlha tsa Botsamaisi jwa Ditšhelet

TABLE OF CONTENTS

DECLARATION i
DEDICATION ii
ACKNOWLEDGEMENT iii
ABSTRACT – SEPEDI VERSION v
ABSTRACT (SETSWANA VERSION) vi
TABLE OF CONTENTS i
LIST OF FIGURES v
LIST OF TABLES vi
LIST OF APPENDICES viii
LIST OF ACRONYMS AND ABBREVIATIONS ix
CHAPTER 1: ORIENTATION TO THE STUDY 1
1.1 INTRODUCTION AND BACKGROUND 1
1.2 RESEARCH PROBLEM STATEMENT 3
1.3 AIM OF RESEARCH 4
1.4 RESEARCH QUESTIONS 4
1.5 STUDY SCOPE AND DELIMITATION 5
1.6 RESEARCH JUSTIFICATION 8
1.7 DEFINITIONS OF KEY CONCEPT 10
1.8 ORGANISATION OF CHAPTER LAYOUT 12
CHAPTER 2: LITERATURE REVIEW 14
2.1. INTRODUCTION 14
2.1.1 GOVERNANCE AND FINANCIAL MANAGEMENT CONTEXT IN PUBLIC SCHOOLS IN THE CITY OF TSHWANE 14
2.1.2 UNDERSTANDING FINANCIAL MANAGEMENT 16
2.1.3. LEGAL FRAMEWORK THAT GOVERNS THE MANAGEMENT OF FINANCES IN PUBLIC SCHOOLS OF THE CITY OF TSHWANE, SOUTH AFRICA 18
2.2. GOVERNANCE AND MANAGEMENT CHALLENGES OF SCHOOL FINANCE 26
2.2.1. SYMPTOMS AND TRENDS OF INEFFECTIVE FINANCE 27
2.2.2. ROOT CAUSES OF INEFFECTIVE FINANCIAL MANAGEMENT 28
2.2.3 CONSEQUENCES OF INEFFECTIVE FINANCIAL MANAGEMENT 30

2.2.4 RESULTS PATHWAY AND ITS RELATED FRAMEWORK PERTAINING TO FINANCIAL MANAGEMENT 33
2.3 ASSESSMENTS OF WEAKNESSES AND ABSENCES IN FINANCIAL MANAGEMENT 37
2.4 AN OVERVIEW OF MANAGEMENT AND ITS ESSENTIAL COMPONENTS AND PROCESSES 43
2.4.1 Describing management and its purpose 43
2.4.2 Facts and debates 44
2.4.3 Components of management 45
2.4.4 Processes of management 46
2.5 VARIABLES/ATTRIBUTES IN MANAGEMENT STUDIES THAT ARE KEY TO SCHOOL FINANCES 47
2.5.1. Input variables/attributes 49
2.5.2 Primary Activities and Fundamental Attributes 78
2.5.3 Primary Outputs and Essential Attributes /Variables 82
2.5.4 Primary Outcomes and Essential Attributes/Variable 84
2.6 FRAMEWORKS FOR INTERPRETING RESEARCH EVIDENCE ON THE MANAGEMENT OF SCHOOL FINANCES 87
2.6.1 General System Theory (GST) 92
2.6.2 Budget theory 94
2.6.3 Theory of change 96
2.6.4 Integrating General Systems Theory, Budget Theory, and the Theory of Change in Evaluating Effective Governance in Public Schools and financial management 98
2.7 A CONCEPTUAL FRAMEWORK FOR FINANCIAL MANAGEMENT 100
CHAPTER 3: RESEARCH STRATEGY, DESIGN, PROCEDURE, AND METHOD 105
3.1 INTRODUCTION 105
3.2 RESEARCH PARADIGM 105
3.3 RESEARCH APPROACH 108
3.4 RESEARCH DESIGN 109
3.5 POPULATION AND SAMPLING 112
3.6 RESEARCH INSTRUMENTS AND DATA COLLECTION TECHNIQUES 116
3.6.1 Semi-structured interviews approach 119
3.6.2 Review of documents 122
3.6.3 Documents selection 123

3.7 DATA ANALYSIS 124
3.8 MEASURES OF TRUSTWORTHINESS 132
3.8.1 Credibility and validity 132
3.8.2 Member checking 133
3.8.3 Peer viewing 134
3.8.4 Transferability 134
3.8.5 Dependability/Reliability 134
3.8.6 Confirmability 135
3.9 ETHICAL CONSIDERATION 135
3.10 STRENGTH AND LIMITATIONS 137
3.11 CHAPTER SUMMARY 139
CHAPTER 4: PRESENTATION AND INTERPRETATION OF FINDINGS 141
4.1 INTRODUCTION 141
4.1.1 Participants demographics 141
4.2 PRESENTATION OF FACE-TO-FACE INTERVIEWS 146
4.2.1 THEME 1: BANKING AND ACCOUNT MANAGEMENT 148
4.2.2 THEME 2: BUDGET MANAGEMENT 155
4.2.3 THEME 3: CAPACITY CHALLENGES 165
4.2.4 THEME 4: COMMITTEE FUNCTIONALITY 170
4.2.5 THEME 5: COMPLIANCE AND LEGAL ISSUES 178
4.2.6 THEME 6: FINANCIAL MANAGEMENT 191
4.2.7 THEME 7: ORGANISATIONAL CHALLENGES 210
4.2.8 THEME 8: PROCUREMENT AND PURCHASING 220
4.2.9 THEME 9: RECORD KEEPING AND DOCUMENTATION 233
4.2.10 THEME 10: SGB GOVERNANCE 246
4.2.11 THEME 11: TRAINING AND PROFESSIONAL DEVELOPMENT 260
4.2.12 THEME 12: TRANSPARENCY AND REPORTING 272
4.3 PRESENTATION OF FINDINGS: DOCUMENT ANALYSIS 285
4.3.1 Document Analysis and Triangulation 285
4.3.2 Presentation of Document Analysis Findings 287
CHAPTER 5: STUDY SYNTHESIS 293
5.2 Confirmations: Empirical Validation of Theoretical Frameworks 294
5.2.1 Participatory Financial Governance Structures 294
5.2.2 Financial Accountability and Resource Constraints 295

5.2.3 Capacity Development and Training Imperatives 296
5.3. Contradictions: Empirical Evidence Challenging Theoretical Assumptions 297
5.3.1 Training Effectiveness and Competency Development 297
5.3.2 Policy Implementation and Compliance Realities 297
5.3.3 Democratic Participation and Governance Reality 298
5.4 Novel Contributions: Empirical Evidence Filling Literature Gaps 300
5.4.1 Temporal Dynamics in Budget Planning 300
5.4.3 Adaptive Financial Management Practices 301
5.5 Discussion and Theoretical Implications 302
5.5.1 Bridging Theory and Practice 302
5.5.2 Reconceptualising Accountability 305
5.5.3 Implications for Capacity Development 306
5.6 Establishing Systematic Support and Monitoring 317
5.7 Towards Sustainable Financial Governance 317
CHAPTER 6: PRESENTATION OF NEW FRAMEWORK 318
6.1 Introduction 318
6.2 Building Blocks of the Proposed Framework for Enhanced Governance 318
6.2.1 Developing Comprehensive Capacity Enhancement 318
6.2.2 Clarifying Roles and Strengthening Accountability 319
6.2.3 Enhancing Community Engagement and Participation 319
6.3 The Framework for Sustainable School Financial Governance (FSSFG) 320
6. 4 Theoretical Foundation and Design Logic 321
6. 5 Framework Architecture and Components 322
6.6 Integration and Synergies 332
6.7 Innovation and Contribution 332
6.8 Implementation of Philosophy 333
6.9 Significance and Potential Impact 334
6.10 Significance New Contributions Of The Sustainable School Governance Framework 336
6.11 How the FSSFG differs from existing/national norms 337
6.12 Is It Not Just the Repetition Of Others In Different Words? 338
CHAPTER 7: CONCLUSION AND RECOMMENDATIONS 339
7.1 Introduction 339

7.2 Summary of the Study 339
7.3 Realisation of the Research Objectives 343
Objective 1: Evaluating Current Financial Management Practices 343
Objective 2: Determining Financial Knowledge and Capacity 344
Objective 3: Investigating Gaps and Challenges 344
Objective 4: Proposing a Framework for Effective Governance 345
7.4 Recommendations 345
7.4.1 Medium-Term Interventions (1-3 years) 345
7.4.2 Long-Term Interventions (3-5 years) 347
7.4.3 Future Research directions 348
7.4.4 Methodological and Technological Innovations 348
7.4.5 Theoretical and Conceptual Development 349
7.4.6 Impact and Outcome Studies 350
7.4.7 Policy and Implementation Research 351
LIST OF REFERENCES 353
LIST OF APPENDICES 376
APPENDIX 1: PROPOSED DATA COLLECTION TOOLS (ENGLISH INTERVIEW GUIDES) 376
APPENDIX 2: PARTICIPANT INFORMATION SHEET 395
APPENDIX 3: CONSENT TO PARTICIPATE IN THIS STUDY 400
APPENDIX 4: GDE APPROVAL LETTER 402
..... 403
APPENDIX 5: DISTRICT APPROVAL LETTER 405
..... 406
APPENDIX 6: ETHICS CERTIFICATE 407
APPENDIX 7: Editing and Proofreading Report 409

LIST OF FIGURES

Figure 1.1: Map of South Africa and City of Tshwane, highlighting Zithobeni, Cullinan and Bronkhorstspruit..... 9

Figure 2.2:Results based planning matrix 36
Figure 2.3: Management and its components 44

Figure 2.4: An overview of management and its principal attributes/variables 49
Figure 2. 5 :The process of receiving income 52
Figure 2. 6:Budget cycle 54
Figure 2.7:Financial Management Hierarchy 62
Figure 2. 8: Procurement process.....80
Figure 3.1 :Philosophical pillars of research paradigms……...106
Figure 3.2 :Methodological journey..... **Error! Bookmark not defined.**
Figure 3.3: Case study design 111
Figure 3.4: Information gathering management plan**Error! Bookmark not defined.**
Figure 3.5: Document review 124
Figure 3.6: Thematic Analysis Process (Braun & Clarke) + Atlas Ti 129

Figure 4.1: Gender distribution 142
Figure 4.2: Age distribution 143
Figure 4.3: Highest level of Education 144
Figure 4.4: Bar graph illustrating experience levels in FINCOM 145
Figure 4.5: Bar graph illustrating experience levels in FINCOM 146
Figure 4.6: The twelve themes that emerged from the semi-structured interviews.....148

LIST OF TABLES

Table 2.1: Legal frameworks, policies, and circulars governing financial management in public schools.....19
Table 2.2: Results chain 34
Table 2.4: Synthesis of earlier and recent related research.....103
Table 3.1: Study participants 114
Table 3.2: Integration of Braun & Clarke's Thematic Analysis and ATLAS.ti Version 26 130

Table 4 1:Higher-order organisation of the twelve themes (Researcher's own compilation) 147
Table 4.2: Banking and account management theme 149
Table 4.3: Questions in line with the budget management theme 156
Table 4.4: Capacity challenges 166
Table 4.5: Committee functionality 171
Table 4.6: Compliance and legal issues 179
Table 4.7: Questions based on financial management 192
Table 4.8:Organisational challenges 210
Table 4.9: Procurement and purchasing 221
Table 4.10: Record keeping and documentation 234
Table 4.11: SGB Governance 246
Table 4.12: Training and professional development 261
Table 4.13: Transparency and reporting 273
Table 4.14: Document analysis and triangulation 286
Table 4.15: Summary of document analysis findings 291

Table 5.1: Theoretical Implications by Domain 299

Table 6.1: The Framework for Sustainable School Financial Governance (FSSFG) 326

Table 7 1: Alignment of the conclusion with Chapter 1 (Researcher's own compilation) 342

LIST OF APPENDICES

1. Key informant interview guide
2. Participant information sheet
3. Consent form
4. GDE permission letter
5. District permission letter
6. Ethical clearance certificate
7. Editing and Proofreading Report

LIST OF ACRONYMS AND ABBREVIATIONS

ACRONYMS	MEANING
AGSA	Auditor General South Africa
BELA	Basic Education Laws Amendment
CIGFARO	The Chartered Institute of Government Finance, Audit & Risk Officers
DFO	District Finance Officer
DoE	Department of Education
FINCOM	Finance Committee
FSSFG	Framework for Sustainable School Financial Governance
GN	Gauteng North District
LTSM	Learning and Teaching Support Material
M&E	Monitoring & Evaluation
NNSSF	National Norms and Standards for School Funding
PPPF	Preferential Procurement Policy Framework Act
PFMA	Public Finance Management Act
SASA	South African School Act
SA	South Africa
SC	School chairperson
SDP	School Development Plan
SFO	School Finance Officer
SGB	School Governing Body
SIP	School Improvement Plan
SP	School Principal
SSDP	School Strategic Development Plan
ST	School Treasurer

CHAPTER 1: ORIENTATION TO THE STUDY

1.1 INTRODUCTION AND BACKGROUND

Public schools' financial resources are an important factor in the quality of education they provide. Good governance is the result of forecasting, planning, controlling, monitoring and managing the financial activities of a firm. (Ngoma 2022) In public education, this is mainly the school's capacity to fund infrastructure and to purchase basic teaching and learning resources (Baker, 2021). School financing in South Africa is governed by the Public financial Management Act (1999), South African Schools Act (1996) and Education Laws Amendment Acts (2005; 2007; 2011). These frameworks shift governance to the School Governing Bodies (SGBs) including the approval of budgets, establishment of policies, monitoring of finances and accountability to stakeholders, while principals continue to carry out professional and operational management.

However, the mentioned legislative attempts has not alleaviated the financial governance and management facing public schools in South Africa at the local and the worldwide levels. Further, poor budgeting, insufficient financial controls and low accountability were observed in studies from South Africa, Australia, Russia and Eswatini (Myende, Samuel & Pillay, 2018; Mngomezulu, Lawrence & Mabusela, 2021; Hungwe & Mpofu, 2021). The influence is also evident in international statistics as uneven distribution of resources has been connected to poor student outcomes and corruption in Brazil (Araujo Junior & Viagi, 2025) and fraud in procurement and misuse of subsidies in Kenyan schools (Myende, Bhengu & Kunene, 2020).

The Auditor-General of South Africa (AGSA) has on several times cautioned about incomplete budgets, missing cash flow statements and poor reporting practices (Hlongoane & Enwereji, 2024). In Tshwane, school governing body

members are often financially illiterate and lack the budgeting skills that undermine their fiduciary duties (Moate, 2018). However, the absence of internal controls, the absence of established processes and the absence of training for finance committees pose a danger of mismanagement which are related with structural difficulties (Rangongo, Mohlakwana & Beckmann, 2016;Kasman & Hammond 2018).

In the educational system, the separation of governance functions between principals and SGB members generates ambiguity on who is liable and how and to what extent the decisions made are financially accountable (Myende, Bhengu & Kunene, 2020). Sometimes even schools are considered as profit producing businesses which is not conducive to the efficacy of governance. The present therapies are mostly compliance inspections and training. These have not been successful as they do not reflect the structural and contextual aspects of governance problem.

The study conceptualises schools as complex governance systems and applies General Systems Theory to examine interactions between institutions, Budget Theory to examine the allocation of resources and control of expenditure and Theory of Change to examine how particular interventions can improve the accountability and effectiveness of governance. This study also fills an important gap in the literature on the absence of integrated and context specific governance frameworks that might increase the links between SGB, principals, accountability systems and financial management practices in public schools. The study seeks to evaluate the financial management practices in public schools in the city of Tshwane to understand why challenges of financial governance continue to exist and propose a context-specific framework to improve effective school governance . The findings are expected to enhance financial governance in education and align with sustainable development goals.

1.2 RESEARCH PROBLEM STATEMENT

In the city of Tshwane, public schools face many challenges in terms of lacking internal controls, poor financial reporting and inefficient budgeting despite the existence of well-developed laws such as South African Schools Act (SASA) and Public Finance Management Act (PFMA) (Kruger, 2021, Shuping, 2021, Masindi, 2023). However, there is a gap between the statutory financial arrangements and the practice, despite the good legislative framework for openness and accountability (Moate, 2018; Ngata, 2018; Sebedi, 2019; Tsharane & Bussin, 2022). The Auditor-General's evidence and recent literature attest to the persistent problems that many schools experience with irregular expenditure and non-compliance with procurement processes that overwhelmingly affect the quality of education received in under-resourced communities (Mlakalaka & Rulashe, 2024; Schlebusch & Mokhampanyane, 2024; Aina & Biphath 2023; Gbesoevi et al., 2025).

training into practical competence and formal compliance into effective governance (Rangongo, Mohlakwana & Beckmann, 2016; Kasman & Hammond, 2018). Previous studies have isolated governance structures and The problem is not the lack of legislation but the systemic failure to convert financial practices from the broader systemic linkages and power relations between the principals, SGBs and district authorities (Dlomo et al. 2022; Xulu 2020). The decentralised financial autonomy in the diverse educational environment of Tshwane, comprising urban, township and rural schools, has at times resulted in role ambiguity and a 'signatory only' culture for parent governors, with decision making powers in the hands of a few (Moate, 2018). Moreover, most of the existing initiatives are reactive and compliance oriented with a focus on the audit outcomes rather than on the development of sustainable institutional capacity or recognition of the informal adaptive practices that schools use to cope with the scarce resources. This points to a major gap in the literature, namely the lack of a holistic systems-based understanding of the linkages between governance arrangements, accountability mechanisms and financial practices in the city of Tshwane context.

Without an integrated governance framework that is context specific, the cycle

of mismanagement, erosion of confidence and waste of resources will continue to undermine equity of education. This study responds to this crisis by evaluating the 'conversion gap' in schools under Section 21(1)(c) and proposes a context-specific framework– a mechanism to align institutional roles, improve bottom-up accountability and advance continuous fiscal management.

1.3 AIM OF RESEARCH

The main aim of this study is to evaluate financial management practices in public schools in the city of Tshwane to understand why financial governance challenges persist, and to propose a context-specific framework to improve school governance.

- To evaluate the current levels and practices of fiscal administration as an interconnected governance system.
- To assess the fiscal knowledge, skills, and capabilities of school principals, school governing bodies, school finance officers, and district finance officials in relation to accountability and governance effectiveness.
- To identify existing gaps and challenges that impede sound fiscal administration in these schools.
- To propose a practical and context-specific mechanism for addressing fiscal administrative gaps and enhancing control practices.

1.4 RESEARCH QUESTIONS

The main research question is how do challenges associated with financial management practices in public schools in the city of Tshwane influence governance, and what context-specific framework can be developed to mitigate these challenges?

To address the overarching question, the study was guided by the following four secondary research questions, which are :

- How do the current levels and practices of fiscal administration operate as interconnected governance systems in public schools within the city of Tshwane?
- How are fiscal competencies demonstrated by school principals, school governing bodies, school finance officers, and district finance officers in the governance of public schools?
- Why do existing deficiencies and challenges in fiscal administration persist regardless of prevailing policies, accountability systems and fiscal administration interventions?
- What context-specific governance framework can be developed to strengthen fiscal administrative practices, accountability systems and effective school governance in public schools within the city of Tshwane?

1.5 STUDY SCOPE AND DELIMITATION

The city of Tshwane Metropolitan Municipality provides a conducive environment for the study of financial management in public schools since it encompasses urban, peri-urban and township areas as well as historically disadvantaged and impoverished groups. The study is not conducted in all public schools, but only selected schools in Bronkhorstspruit, Zithobeni and Cullinan in Gauteng North Education District. These areas are metropolitan, semi-urban and township areas which provide a well-defined and contextualised environment for the investigation of financial management and school governance practices as shown in Figure 1.1.

The study is also confined to public schools as defined by SASA (Republic of South Africa, 1996), (Also touch on Bela Act 24 of same issue and compare differences or similarities). The South African Schools Act 84 of 1996 provides a clear legal separation between public and independent schools. Section 12 provides for the establishment of public schools by the state, whereas Section 45 governs the registration of independent schools by private individuals or organisations (Republic of South Africa, 1996). These provisions show that the two categories operate under distinct legal arrangements. However, the Act

does not divide the public-school sector into separate systems: all public schools, whether fee-paying or no-fee, form part of a unified public-education system, with differences arising primarily from the funding structures guided by the National Norms and Standards for School Funding. Variations among public schools therefore reflect socio-economic classification and resource allocation rather than fundamentally different governance frameworks.

Public schools carry out financial responsibilities under Sections 20 and 21 of the Act. Schools assigned Section 21(1)(c) powers manage their own procurement and budgeting, with funds transferred directly to them, which is the study focus. Although these schools operate within a single public-education system, funding levels vary according to the National Norms and Standards, which classify schools into socio-economic quintiles and identify the poorest as no-fee institutions. Since financial decision-making, such as budgeting, procurement and accountability, is decentralised and exercised at school level across all Section 21(1)(c) schools regardless of fee status, these schools provide a suitable context for analysing the link between governance structures and financial-management practices. While previous studies have evaluated financial-management challenges, limited capacity and policy compliance separately, they have not sufficiently examined how governance mechanisms, accountability systems and financial practices function together as an integrated system within decentralised schooling environments. This study seeks to address that gap.

Schools without Section 21.1.c function are omitted as their financial functions are mostly centralised within the Department of Education and consequently limits the potential to examine the nature of school level financial decision making and governance processes. The focus on Section 21.1.c schools enables the study to analyse financial governance under systems of decentralised administration where authority and accountability are exerted at school level. It provides a framework for assessing budgeting processes, internal controls, procurement practices and accountability.

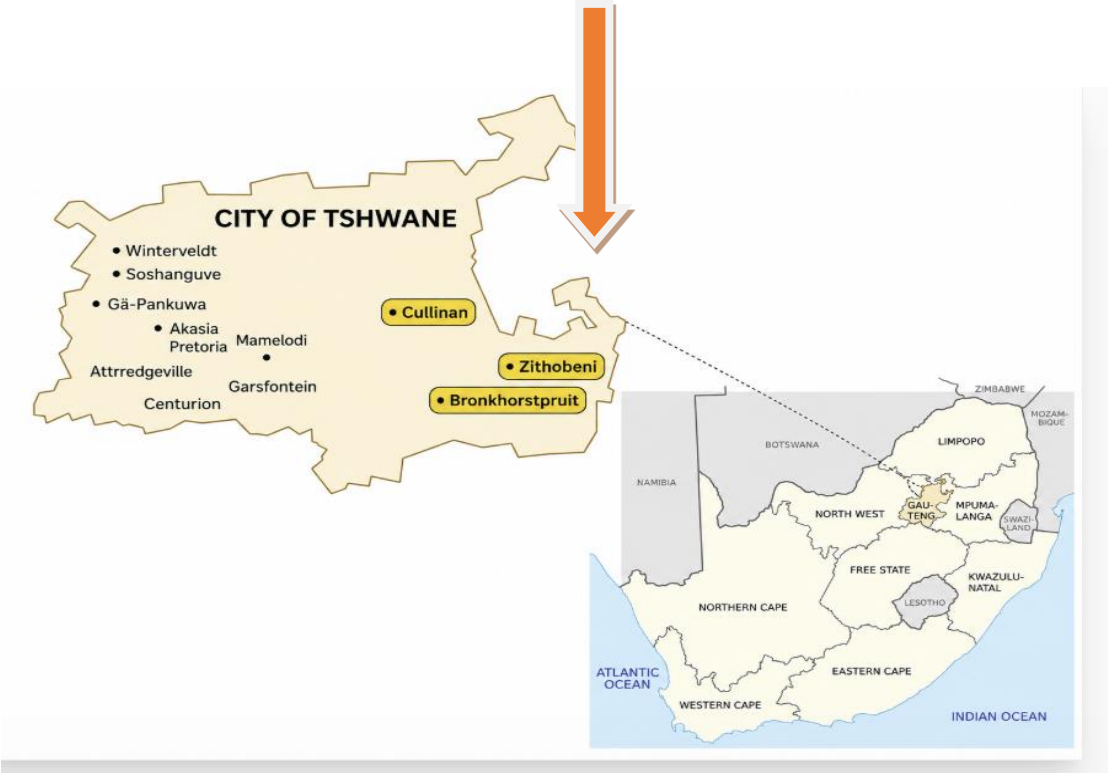


Figure 1.1: Map of South Africa and City of Tshwane, highlighting Zithobeni, Cullinan and Bronkhorstspruit.

Source: City of Tshwane (2025)

The City of Tshwane contains roughly 530 public schools of which 472 are Section 21.1.c schools and 54 Section Non Section 21.1c schools (Gauteng Department of Education, 2024). The study employed a qualitative purposive sampling of six information-rich schools selected from the identified areas. The schools selected were relevant, accessible, had functional systems of governance and were willing to engage. The study concentrates on principals, financial officers, School Governing Body (SGB) chairpersons, treasurers and district finance officials because they have direct responsibility for financial governance and decision making in public schools, including budgeting, procurement, financial oversight and accountability. Educators, learners and parents not part of the SGB are excluded because they do not have a formal role in financial management. This study focuses on governance and financial systems, so their inclusion is outside of the scope. But the SGB is the voice of the parents."

The study combines fee-paying and non-fee-paying schools to capture the entire spectrum of financial and governance issues in Tshwane's public

education system. As Section 21 functions are delegated to all schools, regardless of funding modality, a study at both scenarios provides a deeper understanding of how financial autonomy functions under differing resource limits. Fee-paying schools emphasise how parental contributions can improve the implementation of delegated tasks, whereas non-fee-paying schools point to the limitations of limited state resources and inferior administrative competence. The research aims to take advantage of these diverse experiences to broaden the scope of its work to address concerns of fairness, efficiency and accountability so increasing the credibility of its findings and the application of its suggestions to different types of educational systems.

The study is limited to governance procedures and financial management strategies such as budgeting, procurement, financial reporting, internal controls and accountability systems. Other components of running a school, such as curriculum delivery and learner performance, are not covered unless they pertain directly to financial governance. The results are therefore context-specific and confined to the selected Section 21.1.c schools in Bronkhorstspruit, Zithobeni and Cullinan in the Gauteng North Education District. The findings are not intended to be generalised to all schools in the City of Tshwane or beyond.

1.6 RESEARCH JUSTIFICATION

Despite the existence of a comprehensive legislative and policy framework such as the South African Schools Act (SASA), the Public Finance Management Act (PFMA) and the National Norms and Standards for School Funding, public schools in South Africa, including schools in the City of Tshwane, continue to be affected by persistent challenges relating to financial management and governance. The challenges are poor financial controls, weak accountability mechanisms, poor financial reporting and inefficient governance supervision as described in the problem statement. This shows that the problem is not a lack of policy but an issue of how governance and finance management systems are conceptualised, coordinated, and implemented in practice.

The motivation for this study is that it goes beyond the usual approaches which tend to consider problems in financial management as mainly technical or compliance problems. Current interventions have been restricted to enforcement of legislation, improvement of audit systems or one-off training of School Governing Bodies (SGBs) and school management teams. However, these methods have been found to be inadequate in the sense that they fail to address the systemic and relational nature of governance failures such as the poor coordination between governance structures (SGBs) and management (principals), limited stakeholder capacity and unclear accountability mechanisms..

The present study is an immediate response to the acknowledged disjunction of governance and management functions, identified as a primary contributor to poor financial practices. As imperially observed by scholars many schools have SGBs that are not financially and governance competent and as a result, principals have undue influence in financial decision-making. This damages participatory government and undermines accountability mechanisms. This study gives a more complete picture of the interaction of these components and how they lead to current deficits by examining the manner in which governance structures, leadership dynamics and financial management systems interact.

The study is further justified as it examines the variance within the public school system, especially in terms of the different socio-economic situations and categories of financing. All public schools are covered by the same legislative framework but in reality they are very different. Differences in setting affect the ability of governance, participation of stakeholders and the performance of financial management practices. The research is embedded in the real world of schools, unlike abstract or generalised models and offers context sensitive insights.

The development of the context specific framework is one of the major contributions of the study and its core justification. This paradigm fills the gaps in research and practice by proposing an integrated, contextualised and sustainable approach to improving financial control in public schools. Unlike

current strategies that focus only on compliance, the FSSFG combines: Governance structures (e.g. SGB role and responsibilities) Management functions (e.g. leadership practices of principals) and Financial control systems (e.g. accounting, budgeting and expenditure management) , accountability mechanisms, such as monitoring, transparency and stakeholder participation.

Thus, the framework offers a practical tool to improve the alignment of these associated parts and thereby target the root causes of poor financial governance. Crucially, the study also has a capacity-building component, in that it identifies the skills, competences and institutional support needed for effective governance and financial management. This has implications for policy implementation, training programs and oversight systems in the basic

education sector. Finally, the justification for the study is: tackles existing and outstanding issues of financial governance in public education.

Furthermore, the study findings are also expected to aid other actors, at the national level, in improving and/or refining accountability frameworks and their application. The research also provides relevant information which policymakers need to improve the governance of and the accountability in the management of public funds in education.

1.7 DEFINITIONS OF KEY CONCEPT

- Effective Governance

Effective governance within schools is characterised by the School Governing Body's (SGB) ability to design, apply, and uphold rules, policies, and procedures that foster accountability, transparency, and the efficient delivery of core services. It encompasses the competence to manage school operations successfully, irrespective of whether the governance framework is democratic in nature or otherwise (Mahlangu, 2018).

- Financial management

Intention-based and organised methodologies regarding the management of resources to accommodate the goals of the school. This encompasses the creation, allocation, use, control, and reporting of financial resources, including

the enhancement of accountability and the improvement of the educational quality overall (Mahlangu, 2018).

- Public schools

Public schools are schools that receive funding from the government. They are run by the government and offer all students the chance to access education and are treated equally. This education is provided as mandated by the education policies and legislation at both the national and provincial levels (Suping 2021; Masindi,2023).

- No -Fee paying

No-fee schools are state-recognised public schools serving communities of economically disadvantaged pupils. They are exempt from payment of compulsory school fees. The functioning of these schools is fully reliant on government funding and is often confronted by financial and resource limitations that could impact financial management and accountability standards (Department of Basic Education, 2023).

- Fee-paying public schools

Fee-paying public schools are publicly funded schools that are recognised in terms of the South African Schools Act 84 of 1996 and may charge school fees to parents as a supplement to state support. The schools are government-funded but are dependent on parental contributions to meet operational costs, build facilities, purchase educational resources and run extracurricular programmes. The possibility of earning more cash through school fees often have implications for the financial capability, availability of resources and the financial management methods of these schools. However, fee-paying schools are still governed by the financial governance requirements, accountability provisions and supervision obligations as prescribed to public schools in South Africa (Department of Basic Education).

- Financial committee

The finance committee is a sub-committee of the School Governing Body. The finance committee is responsible for assisting with financial planning,

budgeting, procurement processes, monitoring of expenditure and financial reporting in the school. The committee is also in support of strengthening internal financial controls and maintaining openness in financial matters (Dibete and Potokri, 2021; Schlebusch and Mokhampanyane, 2024).

- Financial control

  Public sector financial control is conceived as the collection of internal systems and monitoring processes aimed at ensuring the use of institutional resources strictly in conformity with the statutory budgetary allocations. Standardised reporting and periodic audits are therefore the procedures in place to mitigate fiscal risk and to ensure compliance with public policy demands (Garcer and Mestry, 2026; Mandlazi and Govender, 2021).

- Financial governance

  Financial governance is the rules, practices and processes by which an organisation is directed and controlled. It is balancing the interests of the many stakeholders of the organisation such as shareholders, management, customers, suppliers, financiers, government and community (Dwango & Mahlangu ,2022).

- Financial accountability

  Financial accountability is a measure by which school administrators may demonstrate to stakeholders that resources are being spent effectively, trust is being built, and fiduciary responsibilities are being met with actual evidence. Thereafter, the most important cognitive requirement for stakeholders to understand these complex fiscal reports effectively is financial literacy (Yasin and Mokhtar, 2022).

1.8 ORGANISATION OF CHAPTER LAYOUT

Chapter 1 provides a comprehensive research contextualisation.

Chapter 2 presents a literature review examining the scope of financial governance in schools on both the national and international levels. It covers previous research studies from which the author has drawn findings and

discusses three of the study's theoretical frameworks as well as the conceptual framework.

Chapter 3 gives an outline of the methodological approach and design of the research, including the selection of participants, reasoning behind methodologies of data collection, strategies of data analysis, a demonstration of informed consent and the researcher's ethics, as well as the significance of the data collection instruments.

Chapter 4 presents the empirical findings derived from a qualitative approach.

Chapter 5 synthesises the data. It pinpoints key themes and patterns and uses direct quotes to illustrate and relates findings to the existing literature and theoretical frameworks for additional depth.

Chapter 6 presents the Framework for Sustainable School Financial Governance (FSSFG), an evidence-based model aiming to bolster financial governance in educational institutions.

Chapter 7 concludes the study by synthesising findings, addressing the research objectives, and offering evidence-based recommendations to advance fiscal administration and governance in schools. It also highlights gaps and suggests directions for future research.

CHAPTER 2: LITERATURE REVIEW

2.1. INTRODUCTION

The review is based on the synthesis of findings of various sources to offer an in-depth insight into the manner in which extraordinary governance can be encouraged and maintained in the financial management of schools in Tshwane. In line with the objectives and the research questions of the study, this chapter examines arguments and discussions related to the school financial management system and the role played by the School Governing Body (SGB) in governance and financial management.

This chapter reviews relevant literature to derive a conceptual framework that guides the study. Technically, the main outcome of a literature review is a conceptual framework, defined explicitly by Wotela (2016) and Shikalepo (2020) as an advanced outline of how research should proceed after we have interrogated key literature on the research of interest. 2.1.1-2.1.3 gives a detailed understanding of the physical research context. 2.2 Analysis the research problem in context. 2.3. Reviews past and current attempts of similar research … to establish the knowledge gap 2.4. Establishes and then discusses the academic field of study (and its important components) encompassing or driving the research ... to give the research an academic home 2.5. Establishing and then discussing the key research variables and/or attributes to understand what data and information the study pursue to answer the research questions. 2.6 Develops an interpretive or theoretical framework … to apply when interpreting the empirical research findings. Lastly, 2.7 – is about deriving the conceptual framework … to outline how the research will proceed based on the summary discussions of subcomponents 2.1.1 - 2.6.

2.1.1 GOVERNANCE AND FINANCIAL MANAGEMENT CONTEXT IN PUBLIC SCHOOLS IN THE CITY OF TSHWANE

The City of Tshwane has a variety of community institutions. There are no-fee schools in the poor communities and fee-paying schools in the rich suburbs. This classification, according to the Department of Basic Education (2023), has traditionally been perceived as the determinant of the amount of funding that

the government provides to schools and the amount that parents will pay. This assumption, however, has been highly questioned as it leans to generalise the complex financial certainties of the schools, and may conceal continued inequalities in resource distribution. The partnership of no-fee and fee-paying schools then offers a substantial opportunity to examine how funding policies are implemented in practice and whether they achieve their intended objectives. This diversity therefore forms the basis of the present study that assesses the financial practices, challenges and adherence to policy frameworks with specific reference to selected schools in Bronkhorstspruit, Zithobeni and Cullinan in Gauteng North District as outlined in section 1.5 study scope and delimitation.

According to Seabi (2020) the governing body of the City of Tshwane (CoT) is the Gauteng Department of Education and it is responsible for the department's functions relating to fund distribution, financial training and auditing. Despite these systems of governance, several of the public schools in the municipality still face the problems of financial mismanagement, poor accountability and failure to comply with the set financial policies as indicated by the Auditor General of South Africa (AGSA) in its report (Mataboge & Rapeta, 2025). The ongoing problems point to the need to review the efficiency and openness of school financing regimes in the region. The financial practice of these schools not only highlights the local challenges, but also alludes to more broad faults in the system that play out in insuring equity and efficacy in the financing of education in the public schools. (Garcer, Mestry and Motala, 2024).

Furthermore, Tshwane is close to the national government departments and institutions which will be a strategic advantage to the research as it will be easy to access the policy documents and education stakeholders and collaborate with the government officials when conducting the research. The second portion broadens the breadth of the approach by looking at the world's knowledge about financial management and contracts within the context of Tshwane

2.1.2 UNDERSTANDING FINANCIAL MANAGEMENT

Financial management is a critical component of the management of schools in the world, as it ensures that funds are distributed and used to enhance the overall performance of learners. Researchers, for example Schlebusch and Mokhampanyane (2024) state that proper fiscal management within schools depends on absolute compliance with the requirements of the laws and policy guidelines in the protection of funds abuse. Relatedly decentralisation of fiscal control , as observed by Dwango and Mahlangu (2021),has been adopted in education systems to improve transparency and accountability on how school finances are managed in most countries. However, in actual fact, this decentralisation reveals underlying drawbacks in financial capability at the school level.

The researcher suggests that compliance with policies is not sufficient because there are still problems, such as low financial competency among school administrators and corrupt practices. Instead, these issues point to more fundamental structural and human capacity limitations that compromise effective financial management. Thus, decentralisation and regulatory frameworks are necessary foundations, but their success ultimately depends on the skills, integrity and accountability of those responsible for managing school finances on a day-to-day basis.

2.1.2.2 African Continental Perspective

The school effectiveness literature typically refers to financial management as the process of allocating and using resources to improve student accomplishment. It is also worth highlighting that specialists such as Schlebusch and Mokhampanyane (2024) state that adherence to legislative and policy frameworks for the protection of public monies is vital. But that’s the goal, not the reality in many schools. The other was by Dwango and Mahlangu (2021), who argued that the decentralisation of financial control was designed to promote transparency and accountability by giving schools more power over the management of their revenues. Therefore, the study suggests that In

actuality, decentralisation sometimes exposes the fundamental weaknesses of the financial ability of the schools.

2.1.2.3 South African Perspective (AGSA View)

One of the most significant current discussions, as echoed by Mlakalaka and Rulashe (2024) is that AGSA has regularly raised an alarm in South Africa over the mishandling of funds in state schools, with the weakness of oversight, government funds release delays, and financial planning being among the main factors that cause inefficiencies in secondary schools. Subsequently, additional reports provided by AGSA indicate that corruption and misallocation of resources are still burning issues, especially in already underfunded schools (Schlebusch & Mokhampanyane, 2024). In an attempt to curb these issues, AGSA recommends the following measures to reduce them: rigid auditing protocols, enhanced financial reporting standards, and increased training programs to school governing boards. The study, consequently, assumes that transparency and enthusiasm for responsible financial management are necessary to carry out a profound transformation.

2.1.2.4 Tshwane Schools Perspective

Township schools are battling with huge financial challenges and the scenario in Tshwane schools is a reflection of the national picture. Tsharane & Bussin (2022) evaluated financial risk management practices in Tshwane schools. The survey showed the difficulty experienced by the administrators in the performance of their duties as the accounting officers and ex-officio members of the school governing bodies. On the other hand, Aina & Kgwethe (2023) argue that financial mismanagement in these schools is a result of financial illiteracy and the absence of control by the Department of Education. The researchers also recommend review of financial training programmes and development of accountability procedures to improve financial efficiency in Tshwane schools (Sebidi, Aina & Kgwete, 2023).

The researcher therefore submits that the efficient utilisation of resources is critical to quality education at Tshwane's public schools. Empirical research (Tsharane and Bussin; Sebidi, Aina & Kgwete, 2023) have found that the

biggest concerns are financial mismanagement, lack of control and lack of financial literacy among administrators. Some of the suggested solutions include stronger capacity building efforts, auditing processes and financial reporting systems. The findings corroborate the appeal by the South African Auditor-General and CIGFARO(2023) for transparency in financial policies to increase accountability and efficiency.

2.1.3. LEGAL FRAMEWORK THAT GOVERNS THE MANAGEMENT OF FINANCES IN PUBLIC SCHOOLS OF THE CITY OF TSHWANE, SOUTH AFRICA

In South Africa, public schools are governed by a number of regulatory frameworks and circulars that guide the handling of funds in the schools and ensure openness, accountability and efficiency in financial administration. Table 2.1: illustrates major Legal Frameworks, Policies and Circulars Regulating Financial Management in Public Schools in the City of Tshwane, South Africa (Department of Basic Education, 2020; Republic of South Africa, 1996; CIGFARO, 2023). All of them are significant however the study focuses on the following: - South African Schools Act (SASA) No. 84 of 1996, National Norms and Standards for School Funding (NNSSF), Public Finance Management Act (PFMA) No 1 of 1999, Preferential Procurement Policy Framework Act 5 of 2000, Basic Education Laws Amendment (BELA) Act 2024 as well as South Africa's Auditor-General. The study confines its legal scope to these six frameworks and oversight institutions as they are most relevant to the variables and attributes of interest in governance, financial control, procurement and accountability and are directly relevant to public school operations in Tshwane. This provides a focused and effective analysis of the most relevant mechanisms affecting school finance management.

Table 2.1: Legal frameworks, policies, and circulars governing financial management in public schools

	ACTS	FUNCTIONS
1	Constitution of the Republic of South Africa (1996)	Section 217 mandates procurement systems that are fair, equitable, transparent, competitive, and cost-effective in public financial management.
2	South African Schools Act (SASA) No. 84 of 1996	Section 37 mandates the establishment and control of school funds by School Governing Bodies (SGBs); sets out governance and financial responsibilities.
3	Employment of Educators Act No. 76 of 1998	Regulates the financial aspects of educator employment, including salaries, benefits, and conditions of service.
4	Public Finance Management Act (PFMA) No. 1 of 1999	Promotes sound financial management in public entities; relevant to provincial education departments and Section 38A schools.
5	Preferential Procurement Policy Framework Act No. 5 of 2000	Guides procurement processes to support historically disadvantaged individuals through equitable public spending.
6	Protected Disclosures Act No. 26 of 2000	Protects whistle-blowers in financial misconduct cases within public institutions, including schools.
7	Prevention and Combating of Corrupt Activities Act No. 12 of 2004	Criminalizes corruption and outlines legal mechanisms to address financial irregularities in schools.
8	Municipal Finance Management Act (MFMA) No. 56 of 2003	Regulates financial dealings between schools and municipal governments; applies when municipal funding or services are involved.
9	Basic Education Laws Amendment (BELA) Act No. 32 of 2024	Strengthens financial accountability by enhancing reporting requirements and tightening procurement rules in schools.
	B. REGULATIONS	**FUNCTIONS**
10	Treasury Regulations (under PFMA)	Provide uniform guidelines on financial planning, budgeting, expenditure control, and reporting for all public entities, including education.
11	School Governing Body (SGB) Regulations (provincial)	Clarify SGB duties in budgeting, income management, fundraising, and financial oversight.
12	Gauteng Circular 13–2000	Provides procedures specific to Gauteng for managing school funds as per SASA Section 37(1).
13	DBE Circulars (e.g., M1, M3, M4)	National guidance on school fees, exemptions, financial reporting, and administration from the Department of Basic Education.
14	Gauteng District Memoranda (e.g., District Memo No. 04/2021)	Directives related to stipend payments, asset management, and municipal financial obligations at the district level.
	POLICIES & REGULATIONS	**FUNCTIONS**
15	National Norms and Standards for School Funding (NNSSF), Gazette No. 29179, Notice 890 of 2006	Ensures equitable allocation of public funds to schools, emphasizing redress for disadvantaged communities.
16	Gauteng Department of Education (GDE) Accounting Guidelines (2020)	Provide practical financial management procedures for school principals and finance officers in Tshwane.
17	Auditor-General of South Africa (AGSA) Reports	Offer independent audits of financial practices in schools, identifying irregularities and recommending corrective action.

2.1.3.1 South African School Act No. 84 of 1996: Governance and Fiscal Management in Tshwane

South African School Act (SASA) 84 of 1996 serves as the crucial role of governing public education in South Africa, and as such, it has a crucial role to play in the development of governance and financial accountability in schools. It was aimed at democratising education and improving its quality. In city of Tshwane, SASA is important as it delegates the financial responsibility to the local school structures, thus decentralising its authority in order to foster transparency, efficiency and community involvement in resource management. The act aims at ensuring that people have equal access to quality education and incorporates democratic governance in schools. Particularly, Section 37 requires that all public schools establish a fund, which is supposed to be under

the management of the policies and procedures that are set by the SGB (Maluleke,2022; Garcer, Mestry, and Motala, 2024).

Under the South African Schools Act (SASA) No. 84 of 1996, it is mandatory for SGBs to prepare synchronised annual budgets, ensure proper fiscal records and make audited statements (Republic of South Africa, 1996; Department of Basic Education, 2020). By doing this, SASA would fall within the overall contents of the public finance under Section 217 of the Constitution that lays stress on fairness, transparency, and cost-effectiveness. These duties are performed in Tshwane through local SGBs assisted by district offices under the Gauteng Department of Education (GDE) through training and compliance circulars as in Circular 13 of 2000 about directives of administering school funds in terms of Sec 37(1) of SASA. This system of governance is supposed to enable schools to have financial independence but ensure integrity.

SASA institutionalises financial controls at the school level by requiring budgeting, reporting, and auditing, which strengthens the principles of governance, including accountability, answerability, and the rule of law, which are essential safeguards against mismanagement and abuse of the use of the resources of the community (Garcer & Mestry, 2025).

Previous studies have reported that In Tshwane they are however a major challenge. The restrictions of implementation are indicated by consistent worries over the irregular spending and poor supervision. It has been shown that most SGBs do not have the financial literacy and technical competence needed to fully address the requirements of SASA provisions (Sebidi, Aina & Kgwete, 2023). Consequently, the lack of oversight is further undermined by the lack of constant monitoring since district officials tend to experience issues with staffing and resources (Mlakalaka & Rulashe, 2024). In addition, SASA recommends financial practices but does not have effective ways to control non-conformance and this leaves a policy practice gap in which anomalies often go unpunished. The Basic Education Laws Amendment Act (BELA) of 2024 is proposed to address some of these gaps by adding a few more accountability and reporting requirements, yet the effect is yet to be evaluated.

2.1.3.2 National Norms and Standards for School Funding (NNSSF)

The NNSSF is managed by the provincial education authorities and the payment per pupil per annum is calculated according to national poverty rankings and school data. There is little question that the Gauteng Department of Education (2021) is implementing the approach by providing schools in districts with budget circulars through annual financial releases. The SGBs then manage the allocations. SGBs develop and manage school budgets according to the standards of the NNSSF . They are financially accountable and get help at the provincial level .

Empirical research by Sebidi, Aina & Kgwete (2023) confirm that the NNSSF has a normative framework. However, there are still gaps in the successful implementation of the framework notably in under resourced places such as the township schools in Tshwane. Moreover, studies have shown that the financial illiteracy of SGB members and the absence of appropriate oversight mechanisms diminish the expected effects.

Delays in the disbursement of funds, inefficient auditing practices and poor accountability mechanisms all go against the idea of good governance which is the main idea of the NNSSF policy. However, the fact that there are no real-time monitoring tools and that the school financial administrators are not sufficiently trained, is likely to lead to the misallocation of money, which is not in the spirit of the clear efficiency in the public administration of finances as mentioned by Schlebusch and Mokhampanyane (2024).

2.1.3.3 Public Finance Management Act No. 1 of 1999

One of the sources of financial governance is the amended Public Finance Management Act (PFMA) no 1 of 1999 which all public institutions including the South African public schools have to comply with. The Act describes the manner and principles of good, best, open and responsible financial administration in organs of state. It seeks to improve the delivery of public services by implementing good financial practices (National Treasury, 2022).

The PFMA applies to schools which are registered as section 38a schools by the CoT when the principal is an accounting officer. The standards of the PFMA are not applicable directly to all schools but the principles are prescribed by the provincial legislation and treasury directives (Gauteng Department of Education, 2020). The Act is enforced through limitations on budget submissions, procurement limits, and expenditure management and reporting requirements. They are designed to promote good governance, a primary concern of this study, by reducing the likelihood of financial malfeasance and improving institutional accountability.

The PFMA, however, provides a robust legislative foundation of financial management in public institutions. But its deployment in Tshwane is dependent on institutional capabilities, compliance, monitoring and alignment of practice at school level to national norms. The current study assumes that public organisations such as school governing bodies (SGBs) should be involved in fair and cost-effective procurement processes with preference to historically disadvantaged persons and small firms, without corruption and maladministration (CIGFARO, 2023). The Schools' Governing Bodies (SGBs) implement the statute as provisions of section 20(1)(j) SASA No 84 which gives procurement to the SGBs. Schools need to get many estimates, create supplier databases and have a clear adjudication process. The provincial procurement guidelines of the Gauteng Department of Education (2020) are in line with the PPPFA and re-emphasises the need to be cautious about financial decisions.

However, beyond the overt aims, in the public schools in Tshwane there are still issues of implementation. The SGBs may not have the necessary skills of procurement and may not follow a proper tendering process. (Sebastian, Aina & Kgwete 2023). This provides the opportunity for fraudulent activity, over-pricing and irregularities in relationships with suppliers, leading to breaches of both the PPPFA and good financial administration objectives. Township schools also exhibit pervasive non-compliance with procurement requirements (AGSA, 2023). This could be by award of contracts without due regard to the decision reached on procurement and the omission to record the decision reached on procurement. The report therefore points to the need for more training, procurement audits and PPPFA compliance templates and checklists.

This will encourage financial efficiency and good governance which are critical for the continued expansion of schools in the Tshwane region.

2.1.3.4 Basic Education Laws Amendment Act 32 of 2024

Basic Education Laws Amendment Act 32 of 2024 is a major change in the legislation of the education sector in SA, as the act attempts to improve the regulatory environment of school operations, accountability, and governance. The main aim of the act is to enhance transparency and accountability in the financial management of the public schools, which have been continuously reported to be mismanaged and full of irregularities (Department of Basic Education, 2024).

Since the current research is aimed at enhancing effective school governance through the evaluation of financial management practices of effective governance and proper financial management in the schools of CoT, the BELA Act introduces new lawful tools that are designed to solve the problems of the ongoing accountability and governance gap. Remarkably, the act presents more stringent financial reporting requirements for School Governing Bodies (SGBs), such as required audited financial reporting and disclosure and more demanding recordkeeping requirements (DBE, 2023).

The BELA Act also touches on the procurement and budgeting practices, which stipulate that schools should follow the national and provincial guidelines on resource allocation and expenditure. There are, however, loopholes in the administration and enforcement of the Act. The scholars Sebidi, Aina & Kgwete (2023) have found that one of the challenges is that the schools are not equally prepared to adopt the new provisions, especially in historically under-resourced regions like parts of Tshwane. Further, lack of access to qualified financial personnel or training programs that would facilitate effective use of the BELA requirements has remained a problem with many SGBs. Based on these issues, the present study recommends the context-sensitive implementation methods, such as the special training and supply of the education department, particularly to SGBs of the Tshwane region. Enhancing institutional capacity, as opposed to just bringing new regulatory changes, is critical in the realisation of the vision of the BELA Act of better financial

2.1.3.5 Auditor-General of South Africa (AGSA)

AGSA is a constitutional agency established by Section 9 of the Constitution and its duty is to promote democracy through auditing and documenting all planned fiscal transactions of all government entities including schools. The AGSA's major purpose is to enhance openness, accountability and quality management in the utilisation of public finance (AGSA, 2023). AGSA plays an essential role in the financial administration of community institutes through verification of financial statements, guaranteeing compliance with procurement regulations and identifying dangers in irregular, inefficient and unauthorised spend.

School of thought, Faku & Mulaudzi (2024) have claimed that AGSA offers a prescriptive and diagnostic technique in terms of the new scholarship concentrating on reflecting practices and enabling good governance in the Tshwane public school. Annual audit reports also reveal persistent governance concerns such as weak internal controls, non-compliance with procurement regulations and lack of financial understanding by School Governing Bodies (SGBs). These results are in line with the concerns highlighted in this study with respect to the incorrect distribution of funds and the deteriorating social confidence in school budgets.

Naturally, the AGSA audits contain full school inspections, including site visits, financial record reviews, and interviews with school officials. The AGSA is auditing schools receiving help from the education department, especially those that run their own finances as specified in SASA Act Sec 21.1.c. The AGSA also collaborates with the provincial treasuries and the Education Department to follow up on the audit results and to set up accountability measures (AGSA, 2023). This is a very important responsibility but there are certain gaps in the influence of AGSA in the financial governance of schools. The first is inadequate implementation of audit findings, particularly in under-resourced and rural schools with little institutional capacity. Some schools in city of Tshwane do not have an internal audit and compliance structure in place to distribute the AGSA findings, hence the repeating audit disclaimers (Mlakalaka

& Rulashe, 2023). Secondly, the AGSA yearly reports, despite their depth, do not typically result in concrete disciplinary or corrective procedures, mostly due to the lack of execution by the provincial ministries (Sebidi, Aina & Kgwete, 2023). The reform of governance in the public schools in Tshwane, therefore, calls for the effective external auditing operations, but also internal accountability mechanisms, the training and mentorship of SGBs and principals to follow the AGSA recommendations.

Integrated Legal and Financial Governance Frameworks of Public Schools in Tshwane

South African public schools are managed financially through legislation (SASA, NNSSF, PFMA, PPPFA, BELA and the supervisory role of AGSA) that obliges schools to be transparent, responsible, equitable and rule based (Republic of South Africa, 1996; National Treasury, 2022; Department of Basic Education, 2023). These tools work together to create a system of delegated powers for School Governing Bodies (SGBs) which are bound by robust national and provincial legislation to maintain standards in budgeting, reporting, procurement and auditing (Gauteng Department of Education, 2020; CIGFARO, 2023).

The decentralisation of financial responsibility and the low level of financial knowledge in many SGBs, especially in under-resourced schools (Sebidi, Aina & Kgwete, 2023; Tsharane & Bussin, 2022), is of major concern. Section 20 schools and Section 21 schools add yet another layer of complexity but also impossible compliance standards and little enforcement of audit findings (Mlakalaka & Rulashe, 2024). Literature repeatedly evidences the gap between policy provisions and actual practice. The main causes of the difference are the non-availability of financial skills, weak supervisory mechanisms, non-adherence to procurement processes and broader systemic challenges such as delay in receipt of funds (AGSA, 2023; Schlebusch & Mokhampanyane, 2024).

So the structure is strong, but a lot of schools are having a hard time meeting all the standards. This paper contributes to this debate by measuring the

difference between the official regulatory expectations and reality. The study is based on the effect of low aptitude and poor oversight on the decline of good financial control in schools in Tshwane. It also provides specific and context-sensitive ways, especially on capacity building and governance strengthening, to help bridge this gap and better financial management outcomes (Maluleke, 2022; Faku & Mulaudzi, 2024).

2.2. GOVERNANCE AND MANAGEMENT CHALLENGES OF SCHOOL FINANCE

In the prior sub-discussion, the contextual description of no-fee and fee -paying public schools in the City of Tshwane has been given. The present subdivision of the conceptual framework, which is Research Problem Analysis (Subsection 2.2.), is based on the background information to provide the direction of the entire research and define the literature review to be used afterwards. It is a very important part of formulating the most crucial components of the study, such as introduction, problem statement, research purpose, and research questions (Wotela, 2016; Wotela, 2022).

In this respect, the researcher uses pertinent academic and theoretical literature in gaining a more in-depth insight into the governance and management issues as outlined in the problem statement. These challenges include a lack of management of financial resources through inefficient procurement processes, the absence of transparent and accountable systems of monitoring, and insufficient planning in the research setting. The symptoms, the root causes, and the outcomes of poor financial management in the public schools are determined in Sections 2.2.1, 2.2.2, and 2.2.3, respectively. Lastly, Section 2.2.4 outlines the results chain and results framework associated with financial resources management, emphasising the ways of financial management practices on the outcomes on the educational results.

The researcher created a problem tree (Figure 2.1), a graphic analysis tool, which is useful in identifying in a systematic way the causes and impacts of a central problem. The problem tree is widely used in project planning and

development studies and policy analysis, allowing the researcher and practitioners to differentiate between the symptoms and the underlying problems to design interventions that are effective and targeted (Walubengo, Kyalo, & Mulwa, 2019; Skivington, Matthews, Simpson, Craig, Baird, Blazeby, Boyd., Craig, French, McIntosh & Petticrew, 2021). The problem tree is also relevant in this study, especially in its application, because the study is placed within the wider context of development studies.

2.2.1. SYMPTOMS AND TRENDS OF INEFFECTIVE FINANCE

The symptoms of poor management of school financial resources are diverse (Figure 2.1) and have an adverse effect on the quality of education and student performance. As it has been noted by Sebedi (2019) and Mafukula (2023) due to the lack of financial resources, students have limited access to modern information and learning resources, as well as educational material and technology. Also, not enough finances may limit extracurricular activities such as sports, arts, and educational clubs and deny the students a chance to develop and build skills holistically. On the same note, Sebedi (2019) and Moate (2018) have noted that schools that do not have sufficient financial resources tend to have dilapidated structures and do not have the necessary facilities that include libraries, laboratories, and sports grounds. Such a deficiency may result in class overcrowding and a lack of important support services like counselling, special education, and health services, which have an impact on the welfare and academic performance of the students. Several sources (Moate, 2018; Sebedi, 2019; Mafukula, 2023) attest that poor financial resource management contributes to declining academic performance, as schools often struggle to maintain quality standards and achieve their educational objectives**.** Drawing from these studies, it can be argued that sound financial resource management constitutes a prerequisite for effective school functioning and improved academic outcomes. The evidence suggests that financial mismanagement undermines the school's capacity to allocate resources strategically, thereby limiting opportunities for learner success.

2.2.2. ROOT CAUSES OF INEFFECTIVE FINANCIAL MANAGEMENT

Asiegbu, Emmanuel and Onyali (2019) identified the underlying root causes of fiscal administrative gaps to be due to illiteracy and lack of knowledge of the South African Schools Act and financial legislations by some members of the School Governing Body (SGB). The shortcomings cause such problems as ineffective cooperation, inability to communicate, ineffective authorisation of payments, inability to manage the documents and low attendance in meetings (Asiegbu, Emmanuel & Onyali, 2019). According to Rangongo, Mohlakwana, and Beckman (2016), the lack of adherence to good governance rules by SGBs results into financial mismanagement and unethical decision-making in terms of poor monitoring, legislative vulnerability, and misinterpretation of policies.
The lack of SBGs in school meeting procedures, exclusion of principals in policy-making, and ineffective budget preparation are the reasons of poor fund management, which are among the research findings (Moate, 2018; Sebedi, 2019; Mafukula, 2023). These problems are aggravated by the lack of financial management training or qualification (Barrot, Gonzales, Eniego, Salipande, & Olegario, 2024). Financial misuse, including embezzlement and theft, are frequent and the principals have manipulated systems because they have prominent financial obligations and the SGBs lack clear roles and skills of participation (Barrot, Gonzales, Eniego, Salipande, & Olegario, 2024).

Drawing from the reviewed studies above, it can be argued that strengthening the financial management competencies of School Governing Body members, clarifying stakeholder roles, and ensuring compliance with legislative frameworks are critical for promoting sound financial governance and improving school performance.

According to Moate (2018), Sebedi (2019) and Asiegbu, and Onyali (2019), parents trust principals and teachers in governing the school, which results in deviations of the South African Schools Act. Schools choose unqualified persons to audit them, and this leads to poor audit and weak financial reports (Moate, 2018; Sebedi, 2019). Mafukate (2023) demonstrates that those

managing school funds are not good at it, as they do not have any background in finance and do not apply critical financial controls to prevent the misappropriation and theft of funds. Faku and Mulaudzi (2024) Schlebusch and Mokhampanyane (2024) Dwangu and Mahlangu (2021) confirm that one of the major problems in school administration is procurement incompetence and poor preparation of end-year financial statements. They suggest that the financial management policies should be based on financing instructional materials and strict budget execution.

Based on the foregoing discussion, it is evident that poor financial management in schools is not merely a technical challenge but a governance problem rooted in inadequate financial expertise, weak oversight mechanisms, and non-compliance with legislative requirements. The literature highlights the need for capacity building among school stakeholders, particularly those entrusted with financial responsibilities. The researcher therefore contend that effective financial governance requires not only clear policies and procedures but also competent individuals who can implement, monitor, and account for the use of school resources in a transparent and responsible manner. Such measures are critical for safeguarding school finances and supporting improved educational outcomes.

2.2.3 CONSEQUENCES OF INEFFECTIVE FINANCIAL MANAGEMENT

As a problem tree illustrates (Figure 2.1, mismanagement of school funds significantly affects the educational system), there is a significant impact on the educational system under the influence of mismanagement of school funds. Olifa (2024) hypothesises that ineffective principals who misuse funds are limiting the performance of students by preventing the purchase of teaching resources. This causes dysfunctional and unethical practices; as a consequence of misappropriation of funds, it decreases overall effectiveness (Dwangu & Mahlangu, 2021), and fraudulent practices are widespread, which makes the adverse effect even more significant. Absence of skills in school governing bodies (SGBs) and the principals makes them unable to offer quality education and services. Such groups are associated with corruption, which contributes to lack of resources, a high failure rate, a high level of dropouts, high crime rates, and poverty in schools, which in turn hinders the growth of the educational system and diminishes the capacity of the country to produce quality human capital (Silulwane, 2019; Setshogoe, 2021).

Mugala, Dlamini, Khumalo, and Banda (2023) add that without their participation in budget preparation, principals will be apathetic and will not prepare a budget effectively, which will lead to poor school funding and a negative effect on school goals. The lack of budget preparation might result in the failure of the second-order school, producing ill-equipped students and a lack of infrastructure (Asiegbu & Onyali, 2020). According to Silulwane (2019), the poor financial mismanagement has left the classroom in a bad condition, and teachers can hardly deliver their services efficiently, keep learners attentive, and create an environment that will support great teaching and effective learning. School administrations also cause uncompleted projects because the money allocated to complete the project is mismanaged, and this money is channelled into other different projects, leaving the classroom blocks incomplete.

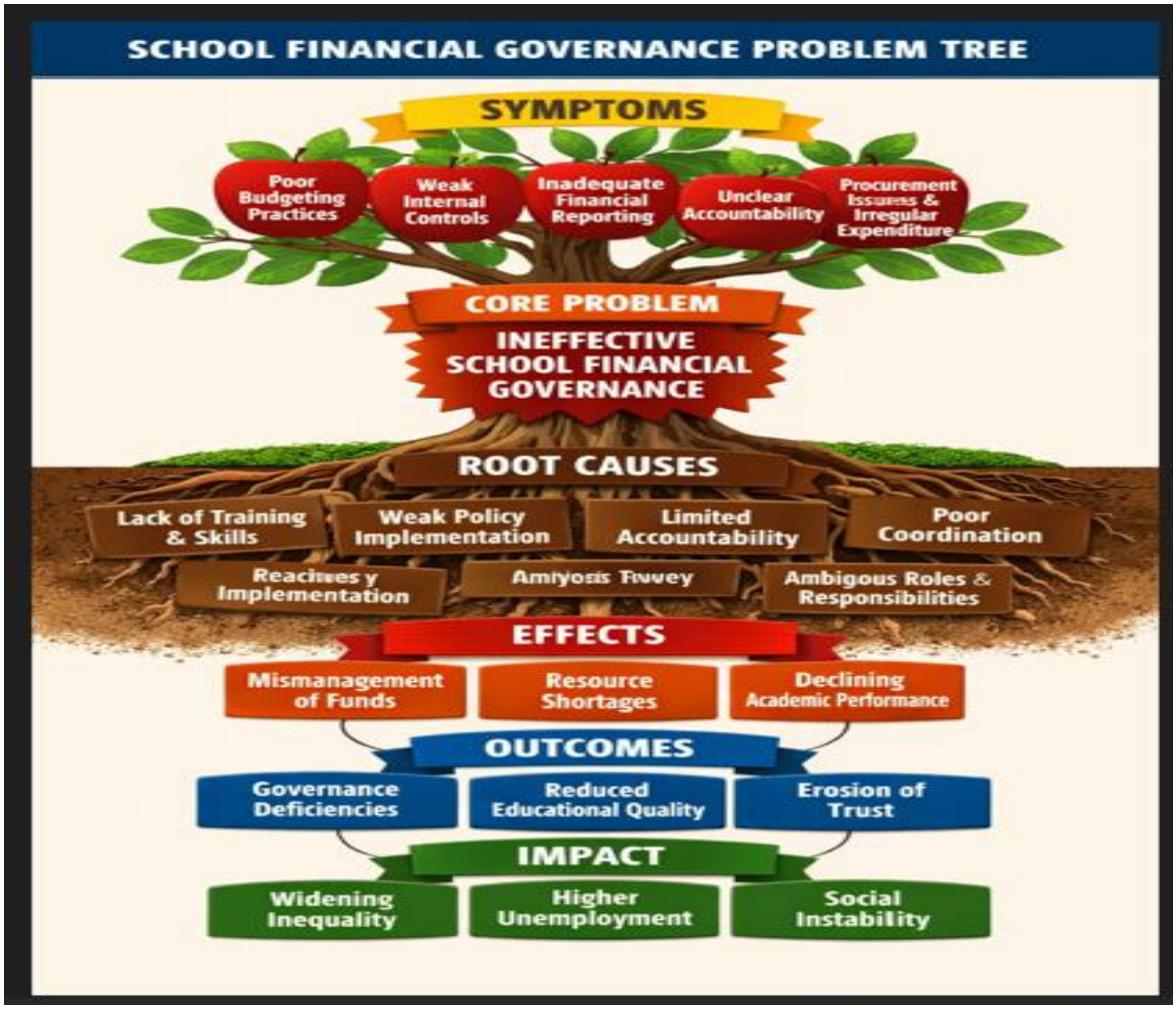


Figure 2.1 Problem tree of financial school governance

To sum up, the problem tree indicates that the issues of incompetent procurement and inadequate reporting of financial results are the elements of a larger trend of weak financial governance in schools. Founded on structural problems of insufficient training, restricted supervision, and failure to follow the policy. These issues are a great hindrance to quality education. The fact that it has led to certain consequences, such as delayed provision of resources and loss of trust in the government, highlights the importance of intervention targeting. This study aims to determine good measures of enhancing financial management within the government institution.

As the problem tree indicated, poor fiscal management in the public schools under the influence of lack of effective training, lack of accountability and non-adherence to policy has some dire effects, including poor resource

management and undermined results. These difficulties need a specific and systematic intervention. The next section presents the results chain that identifies the desired results of the financial intervention, where the specific input and activities are to be delivered in a way that the root causes will be resolved and eventually bring about financial control and enhancement of educational services.

A Critical and Holistic Examination of Governance and Management Challenges: Symptoms, Root Causes, and Consequences

Financial mismanagement, including theft of funds, lack of internal control and corruption. Rangongo, Mohlakwana and Beckmann (2016) for instance cite bad monitoring methods, dishonesty and insufficient enforcement as important features of mismanagement. Similarly, Mlakalaka and Rulashe (2024) point out inefficiencies such as delayed budget allocation and uneven financial processes. Poor budgeting and planning are also agreed to be huge difficulties. Budgets are often unrealistic, priorities for expenditure inappropriate and financial controls are weak, so that schools are often inhibited in their efforts to operate efficiently and effectively. Further systematic examinations reveal further that the problems in strategic planning, internal controls and financial literacy are frequent in the growing countries. Third most important indicator is the lack of transparency and accountability. Limited financial reporting, inadequate monitoring by school governing bodies and minimal stakeholder involvement lead to inequitable allocation of resources and poor educational achievement.

These findings are further corroborated by wider governance studies that emphasise the significance of accountability systems in decentralised school management. They agree on symptoms, but not the causes. Some scholars refer to capacity constraints where a large number of members of school governing bodies lack financial skills and expertise. Others blame the lack of control and repercussions for poor management that continues to this day. The third point is on policy lacunae in implementation, when policies are well

designed but not efficiently implemented because of contextual and administrative issues.

The researcher concludes by arguing that that effective school financial management depends not only on the existence of sound policies and legislative frameworks but also on the competency, accountability, and commitment of those entrusted with financial responsibilities. Therefore, strengthening financial management skills, enhancing transparency and accountability systems, enforcing compliance measures, and promoting active stakeholder participation are essential for improving financial governance and ensuring that school resources are utilised to support educational quality and learner achievement.

2.2.4 RESULTS PATHWAY AND ITS RELATED FRAMEWORK PERTAINING TO FINANCIAL MANAGEMENT

This section summarises the pathway of results and financial management system in Table 2.2 and Table 2.3 respectively. A results pathway is an illustrative tool that would help understand clearly what reform involves and why it is necessary. It gives the order of operations that need to be conducted to obtain the preferred results (Maimela & Wotela, 2021; Khomo, 2021). Basically, the results chain is a roadmap that illustrates the assumed causal relationships between the inputs and activities and results that may follow as outputs, outcomes, and impacts (Maimela 2021, Maimela & Wotela 2021; and Khomo, 2021). Its use is particularly successful in the sphere of public administration, the study of management and development due to its demonstration of the utilisation of inputs in a strategically planned manner to dismantle systemic obstacles.

Table 2.2 below is a results chain organised according to a school-based intervention to enhance financial management and educational results. According to the United Nations Development Programme (UNDP, 2019), a

results chain is highly effective due to its ability to describe the cause-and-effect relation of development initiatives. Determining the underlying causes, such as lack of training, insufficient fiscal inaccuracy and bad procurement practices, etc. the chain aids policymakers and school administrators to trace the lineage of how certain measures lead to general enhancement in service delivery. Additionally, Gertler et al., (2016) emphasise that results chains help to make evidence-based decisions and explain what inputs should be used and how they can be converted into value-generating activities. This is necessary in the governance of the public schools so that the result of the resources is directly related to the teaching and learning results and not wastage due to inefficiency or mismanagement.

Table 2.2: Results chain

Level	Explanation	Example: City of Tshwane Public Schools
Inputs	Resources used for implementation	Government funding, training materials, legislative frameworks, and finance officers
Activities	What is done with the inputs	Financial management training, budget planning workshops, procurement system updates, policy enforcement
Outputs	Immediate, tangible results	Trained SGBs and FINCOM members, audited budgets, improved compliance with PFMA
Outcomes	Short- to medium-term changes	Increased financial accountability, reduced irregular expenditure, transparent procurement practices

Source: World Bank (2020) modified by Author

Logical Framework Matrix (log frame) is a crucial instrument in development and management interventions especially in enhancing financial governance and service delivery of education in state school. It is significant because it

offers well-structured, result-oriented, and clear planning frameworks that enable the alignment of the activities with the intended results and the long-term impact (Gertler et al., 2016).

In the context of the public schools within the CoT, transparency and accountability are supported through the Log frame, which expressly connects the inputs (training, funding, policies) with the measurable outputs (trained members of the finance committee and submission of the budget in time), and finally, the increase in the quality of education and financial compliance. It allows the stakeholders, including the school managers, government departments, and donors, to track the progress, detect implementation risks, and make evidence-based decisions (Ndevu & Muller, 2020).

In addition, the log frame assists in explaining the assumptions behind the success, which are external conditions, including political stability, collaboration of stakeholders, and policy stability. This is why it is an essential tool of risk management, resource allocation, and performance measurement of school-based financial interventions (Sibanda et al., 2023).



Figure 1.2:Results based planning matrix

Based on the foregoing discussion, it is evident that the Logical Framework Matrix provides a comprehensive and results-oriented approach to addressing financial governance challenges in public schools. As a researcher, I contend that despite the existence of financial management policies and legislative frameworks, their effectiveness largely depends on the availability of structured planning, continuous monitoring, and accountability mechanisms. The log frame addresses these requirements by enabling stakeholders to align financial resources with educational priorities, monitor implementation progress, and evaluate outcomes against predetermined objectives. Consequently, its application has the potential to strengthen financial compliance, improve governance practices, and foster a culture of accountability and transparency that ultimately supports improved educational performance and sustainable school development.

2.3 ASSESSMENTS OF WEAKNESSES AND ABSENCES IN FINANCIAL MANAGEMENT

In Subsection 2.2, the study interrogates the symptoms, root causes, and consequences of absent and ineffective management of finances in public schools. Now that the researcher understands this problem, the study would like to review academic studies and evaluations of governance and management of finances to identify the knowledge gap on this subject and guides the selection of appropriate research methodologies. This undertaking helps in appreciating what has already been done in financial management. Conducting a research knowledge gap analysis ultimately informs the design of the study by clarifying how best to address the research questions in alignment with the overall research problem and objectives. The reviewed studies are presented in chronological order.

The article by Mafukula (2023) investigates the efficacy of the fiscal administration systems in schools in the Eastern Cape Province, Malangeni Circuit, on the basis of budget and agency theories. The qualitative research used in this study embraced multiple case study methods, semi-structured interviews, observations, and document analysis. According to the results, financial management was of little use, but this was mainly because government funds had not been supplied enough, and hence, funds were mismanaged. Nevertheless, the conceptual framework was not incorporated in the study to show the relationships between variables, which would have reinforced the development, analysis, and interpretation results.

Odide, Nduku, and Ntabo (2022) evaluated the effects of fiscal resources management on academic achievement in Lang'ata Sub-County, Nairobi County, which is a state-owned secondary school located in Kenya. The descriptive study was conducted using questionnaires, interviews and observations in order to gather data and was informed by the behavioural leadership theory where 260 participants in five schools took part in the study.

Data was collected using questionnaires, interviews and observations and analysis was also done using qualitative and quantitative techniques. Ethical issues like confidentiality, informed consent, privacy and anonymity were carefully kept in the study. Although the study is rigorous, it did not indicate the use a theoretical framework to explain and interpret the relationship between financial management and academic performance.

Dlomo, Buthelezi, Mhlongo, and Ajani (2022) presented the results of a qualitative study of factors influencing collaboration between principals, SGBs, and FINCOM in schools in the Lembe District, KwaZulu-Natal Province. The information was gathered using semi-structured interviews on 12 purposively sampled participants, who comprised principals, SGB members, and teachers of four rural schools. Results indicated that there is lack of effective teamwork among principals, SGBs, and finance committees on matters touching on school finances and no financial management meeting took place. The research did not use any paradigms that are significant in giving the research a structured approach in order to facilitate the research process, facilitate clarity, and ethical integrity.

Based on the theory of transformational leadership, Xulu (2020) conducted a qualitative study of the effectiveness of the principals in endowing the members of the SGB with the skills of financial management. The authors discovered that principals did not significantly improve SGBs financial management abilities; their contribution was mostly confined to the provision of feedback on the workshops at the Department of Basic Education which reflected poor financial literacy at their level. The research found that principals should obtain a lot more in-depth training in financial management in order to be able to mentor SGBs. Further, the study did not have an articulate conceptual framework since the transformational theory of leadership was not applied to explain the findings.

In the South Local Government Area, Nigeria Anambra State, Emmanuel (2019) studied the poor budget planning in secondary schools. The research utilised structured questionnaires that were analysed through arithmetic means

to establish that there was not a lot of participation of principals and staffs in budget planning and that there was wide mismanagement of school finances. The research proposal suggested having school leaders in budget committees to enhance financial practices. Nevertheless, only descriptive statistics were used to analyse the data and they did not use any theoretical framework to explain the results.

Nqata (2018) evaluated the effect of fiscal administration training on SGB presentation on the JS Circuit, the Dutywa District. In Eastern Cape, South Africa. With a qualitative strategy approach, the SGB members through the use of interviews, focus groups and document analysis, especially the members of the finance committee, were used to collect information. It was established that DoE training was wanting and SGBs were not ready to manage their funds effectively. It was recommended to use qualified trainers, have constant monitoring and support, assign mentors, put in place a circuit level procurement management system and to have in place functional procurement committees in every school. Nqata (2018) focused on financial management training for SGB members but did not examine wider governance and financial management practices affecting school effectiveness. The study was also limited to the Dutywa District in the Eastern Cape, highlighting the need for research in other provinces and educational contexts.

Moate (2018) observed the financial risk management practice in the 1, 2 and 3 township quintile 1, 2 and 3 townships of the Tshwane South District, Gauteng, South Africa. The study was a study that used mixed-method approach, where the researcher gathered information using interviews and analysed using themes. Some of the key findings were that there was an uncertainty over the role of the principals in management of finances, efficient use of administration system and record keeping and failure of the Department of Education to support the principals. The study highlighted the problem of financial management that is experienced nationwide due to the absence of comprehension of the financial risk practices, yet it did not incorporate a visual representation of the conceptual framework.

Khoza (2021) examined how effective fiscal administration strategies impact communities at the primary institutions operating in the Dwarsloop Circuit, MP, South Africa, using a mixture of approaches. The study was conducted in six schools and with 78 individuals consisting of School SGBs as well as school managers. Results showed that there were poor internal control and lack of segregation of fiscal management roles in most institutes. The study recommends that the Department of Education and other relevant agencies should work together to have frequent financial audits of all schools in the Dwarsloop Circuit to enhance the effectiveness and stability of organisations in the area. Khoza (2021) focused on financial management practices and internal controls in primary schools but did not explore the broader relationship between school governance, stakeholder participation, financial resource management, and school effectiveness.

A Collective and Integrated Assessment of Weaknesses and Absences in Financial Management

Collectively, these studies were reviewed to evaluate the underlying causes of the management of finances of the pervasive issues in the public institutions of South Africa that lack compliance, accountability and responsibility since such issues bear significant consequences to the future of the country and how well they can handle the past injustices that involved the marginalisation of the majority population, the black population, in particular, Africans. Following the increasing issue of irresponsible and inefficient spending, the study tries to identify the importance of proper governance and administration of the money in state schools. Undoubtedly, the principal research inquiry of the study is to evaluate financial management practices in public schools of CoT SA.

Based on critical assessment of the literature provided and supporting studies, the following theoretical, methodological, empirical and contextual research gaps are identified for the titled “Enhancing effective school governance through management of financial practices in City of Tshwane, South Africa.

a. Gaps in theoretical research

Discrete and Systemic Analyses: The literature often deals with financial management sub-components including budgeting, human resources, procurement and training as separate discrete variables. The sources point to a major research gap in conceptualising these parts as an interconnected system (Moate 2018; Mafukula 2023) where failure in one of the sub-systems (e.g., records management) will certainly affect the entire governance framework.

Assumptions of linearity of change: Many traditional frameworks presume a linear results chain where providing training leads directly to competence and eventually to compliance. The "conversion gap"—the points at which the results-chain process breaks down, preventing formal training from translating into behavioural change or practical competence—is not fully addressed in the literature.

Lack of Integrated Frameworks: Although studies have employed individual theories (for example, Agency Theory or Transformational Leadership) there is a lack of integrated frameworks that combine General Systems Theory, Budget Theory and the Theory of Change in order to address the multi-level complexity of school financial governance specifically

b. Gaps in methodological research

Dependence/reliance on Stakeholder Perceptions: Many studies, while noting "challenges," depend only on stakeholder interviews with no attempt to crosscheck this information with objective documentation evidence, e.g., audit reports, minutes of meetings, and actual procurement records.

Geographical gap – Financial governance has been studies internationally nationally and provincially however none of similar studies was conducted in City of Tshwane with specific reference to Cullinan Zithobeni and Cullinan. By

locating the study in this context, the research contributes new, context-specific insights into financial management practices and enhances the understanding of governance gaps and opportunities in under-researched areas.

c. Gaps in empirical research

The Training-Competence Disconnect: There is a consistent inconsistency in the literature, where many studies report that training is provided by the Department of Education, but empirical evidence often shows that SGB members remain functionally illiterate with regards to financial documents or interpretation of audit reports. Such divergence between “training provided “ and “competence achieved “ is under evaluated.

Symbolic vs. Substantive Participation: While there is evidence in the literature that formal governance structures do exist, there is a lack of empirical data to investigate why these institutions are often seen as “tick-box” exercises with litte substantial engagement in decision-making.

.

Grassroots Adaptive Practices Most of the research is focused on non-compliance and mismanagement. There is a notable dearth of empirical attention to “bottom-up” innovations—the informal adaptive methods that schools develop out of necessity to bridge the gap between strict regulations and local resource limits.

d. Research Gaps in context Section 21.1.c

Current solutions (e.g. one-off training) remain ineffective as the literature does not speak to the social and systemic character of these failures. Identified inconsistencies around training efficacy and symbolic participation represent a major opportunity to move away from adding rules and towards targeting the conversion gap between formal compliance and effective practice.

In conclusion research on problems such as insufficient resources, inadequate training and poor coordination generally takes place in isolation rather than as interrelated factors that impact on each other which is the focus of this study.

2.4 AN OVERVIEW OF MANAGEMENT AND ITS ESSENTIAL COMPONENTS AND PROCESSES

This research introduces management as the overarching field of study related to the research, informed by a knowledge of the research setting (2.1.1) the research challenge (2.1.1), and an appreciation of both current and previous efforts to discover knowledge gaps in similar research (2.3). This Subsection plunges into the scholarly conversation regarding management, beginning with its definition and the purpose (2.4.1), crucial facts and debates (2.4.2), major components of management (2.4.3), and management processes (2.4.4). This technique helps the researcher to figure out which attributes or variables are the most significant. Identified attributes/variables offer direction for data collection in accordance with the themes arising from the evaluated literature and their connection to the overarching subject of study and its elements. This subcomponent represents the pinnacle of the literature review.

2.4.1 Describing management and its purpose

Management is a complex phrase consisting of a variety of interdependent functions which are essential for the efficiency of an organisation. There have been scholars, for example, Sabarguna (2018), who discussed the concept of management. Almost all confirm that management is an intricate concept that entails many activities and roles in diverse disciplines. For example, Sabarguna (2018); Maimela & Wotela (2021) argues that management outlines some of the important aspects of which include planning, organising, staffing, directing, and controlling, which make sure an organisation operates efficiently. However, there are conflicting views as well. One camp seems to propose that management is an art which focuses on flexibility and problem-solving.

This is much more apparent in the work of Sokolova (2024), who has elaborated that management is the dynamic part of an institution, without which it cannot exist and work. The second camp is of the view that management requires certain knowledge, skills, and value orientation to perform their management responsibilities successfully (Khoza, Chetty, & Karodia, 2016). Umesi (2024) believes that" management is the organ, the life-giving, acting, dynamic organ of the institution it manages. Further, without the institution, there would be no

management. However, without management, there would only be a mob rather than an institution. The study therefore postulates that management is the art of creating an environment conducive to performance and cooperation, encompassing planning, organising, staffing, directing, and controlling, through which organisational goals are effectively and efficiently achieved.

Further, Figure 2.3 shows the management and its components or attributes/variables, i.e., inputs, activities, outputs, and outcomes, and, to a certain degree, impact (Wotela, 2016; Maimela, 2021; Maimela & Wotela, 2021) and processes, i.e., planning, organising, leading, controlling, monitoring, and evaluation.



Figure 2.2: Management and its components

2.4.2 Facts and debates

One should note that the management was developed out of the sphere of development studies. Manioudis and Meramveliotakis (2022) claim that the field of development research is quite large and covers such a variety of areas as governance, management, financial issues, political life, sociology, natural

phenomena, regulations, and cultivation or trade. This is an interdisciplinary method of solving problems that can lead to a holistic perception and solution to the problems of development and offer efficient solutions to complicated problems.

Debatably, management needs both effectiveness and efficiency. The study assumes that effectiveness means doing the right tasks properly, while efficiency involves completing tasks correctly at the lowest cost with minimal waste. These assumptions are assessed in this research. However, the process of performing administrative responsibilities, as confirmed by Schermerhorn, Bachrach, & Wright (2020), requires an integration of understanding, skills, and approach based on values. Undoubtedly, the important managerial/administrative skills will include technical skills, interpersonal skills, conceptual thinking skills, effective communication skills, supervisory skills, and time management skills. Thus, SGB and school principals need to develop such skills and be able to manage school finances, increase the results of the school education, and turn schools into centres of excellence

2.4.3 Components of management

The principal components of this investigation, as outlined in Figure 2.3, are the constituents of the results chain (Wotela, 2017; Maimela & Wotela,2021). These components, inputs, activities, and outputs, are very important for accountability while keeping an eye on an intervention like school finances.

Explicitly, the results chain of this study emphasises that inputs, activities, and outputs are highlighted to be monitored and accountable. Financial and human, as well as material resources, such as school SGBs and budgets, are vital inputs that are required to implement the interventions. The effectiveness of financial management interventions is based on the data of these inputs. The activities in this study include mobilising financial resources to purchase requisite supplies to school and assisting the district governance and finance unit with generating performance insights (Khomo & Wotela, 2021).

Together, Hewing, Wabersich, Menner & Zeilinger (2020); Maimela (2021, Wotela & Khomo (2021), these studies provide important insights that outputs are the direct results of an intervention, such as the educational resources that have been learned, and provide performance information. As a result, the evaluation of the effectiveness of the intervention is done through a consistent collection of data in schools, and the results are included in the planning and implementation. In conclusion, inputs, activities, and outputs are the attributes that show the continuous interrelationship and the alteration of the cause-and-effect relationship between them.

2.4.4 Processes of management

Critical roles are played by all levels of managers: planning, organising, leading, controlling, and monitoring and process evaluation are also critical. These activities are then bundled to provide management processes that use social and other avenues to realise objectives. Planning entails establishing goals, objectives, inputs, activities, outputs, indicators, base values, as well as targets, according to the vision, mission and strategic objectives of the institution. Through proper planning, the utilisation of resources will be maximised, and the incidence of confusion, risks, and waste will also be minimised (Liu, 2024; Kayyali, 2025).

Organising brings physical, financial, and human resources together, creating productive relationships to realisation of organisational objectives. This involves the identification of activities, classification, delegation, distribution of responsibility, authority, and accountability (Liu, 2024), which are critical in the financial management interventions. Leading is the process of guiding people and inspiring them to reach goals by influencing and encouraging them. School management teams and SGBs are the pioneers of fundraising, procurement, and financial management changes, and they can affect the stakeholders to establish favourable educational conditions (Smit, Botha & Vrba, 2016). Controlling compares the attainments in reference to standards and rectifies deviations so that the target is attained. Good control mechanisms are those

that predict deviations, performance, and mitigating measures, such as budget monitoring and audits in state schools.

Monitoring oversees the inputs usage, activity usage and outputs production, results, and impact assessment (Oppelt, 2019; Potter, 2020). Principals and SGBs in the study context observe expenditures to make sure that they are within budgets, make the necessary adjustments, and ensure that it makes good use of funds to produce the desired results. Monitoring of compliance is important, and a remedial measure is taken in case of non-compliance (Kosgei & Lekhetho, 2025). SGBs are in particular charged with the responsibility to track the performance of the school financially. The process evaluation will solve the problems of implementation and evaluate the overall effectiveness by monitoring the progress, financial spending, the fulfilment of the objectives, and the value of output. This audit examines the provision of services, beneficiaries, utilisation of resources as well as real challenges experienced.

In sum, planning, organising, leading, controlling, monitoring and evaluation are the major administrative functions that are blended together to bring about effective financial administration in schools. Planning establishes clear objectives and gives direction to the use of resources. Organising and leading means that resources and stakeholders are well aligned and motivated. Controlling, monitoring and evaluation improve accountability through performance measurement, compliance with regulations and review of results. The researcher argues that these functions need to work together or finance management becomes a fragmented and reactive activity. Further, this, therefore, demands integrated and well-coordinated management strategies to promote transparency, optimise the use of resources and improve educational outcomes.

2.5 VARIABLES/ATTRIBUTES IN MANAGEMENT STUDIES THAT ARE KEY TO SCHOOL FINANCES

In line with the discussion of the management discipline and its main aspects held in Subsection 2.4, in this subsection, the author pinpoints and discusses the qualitative qualities in management that are important in school financial

management (Wotela, 2022). The analysis is based on the academic and grey literature to break down the basic elements and mechanisms within the management field that underpin school finances, which eventually revealed the most important characteristics and variables. This creates structures of interpreting the anticipated empirical results that are discussed in Chapter 4. More so, it notifies the empirical part of this study (Wotela & Maimela, 2021; Wotela, 2022).

Variables are defined as characteristics that vary among creatures, circumstances, or environments. Attributes on the other hand are defined as essentials or structures in which evidence is accumulated, and variables are fundamental or structures where data are accumulated to answer research questions, test hypotheses or even to confirm propositions. Based on these definitions and taking into account the qualitative approach identified in the research questions and objectives, this research is concerned with attributes.

Figure 2.4 gives the academic discipline of management studies with a highlight on critical sections and key features that should be considered in case of school finance interventions. At the core of the given framework are the results pathways that not only dictate the process of the intervention but also become a characteristic feature of the field of management research (Maimela, 2021). This methodology enables one to learn about the causal relationships with the successive levels of that particular stage, contributing to the subsequent levels.

Figure 2.4 identifies the following attributes as the basis of creating a data collection tool. The financial resources (budget allocations), material resources (financial regulations), and human resources (financial capabilities of key personnel includes the head, financial officers, SGB chair, treasurer, and District Funding official) are the inputs. The activities include purchasing the necessary educational supplies, SGB training, and municipal service payments. The acquired resources and full municipal transactions are the outputs. This is to obtain good management results (also see Interview guide Appendix 1).

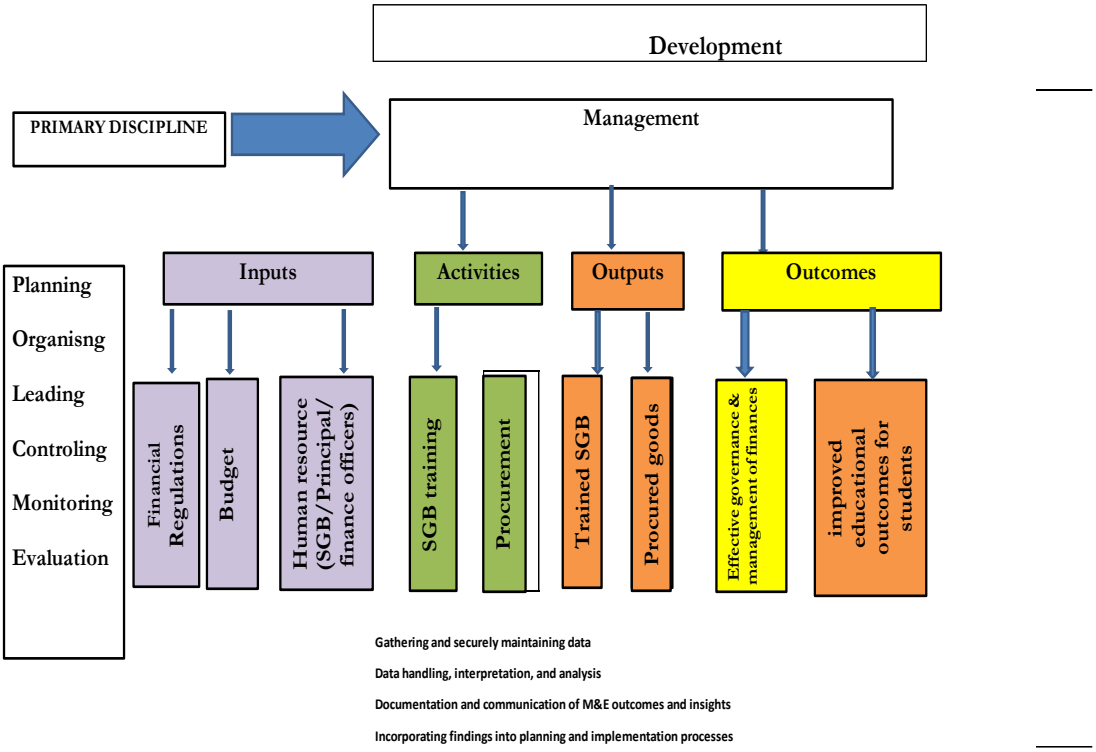


Figure 2.3: An overview of management and its principal attributes/variables

2.5.1. Input variables/attributes

As Siregar et al (2021) argue, the term 'inputs' as indicated in sub-component 2.4 can be defined as any number of financial and non-financial assets that are essential in facilitating operations of scholastic institutes in school financial management. These resources are attractive within an environment that supports programmes to take interventions and attain their planned activities and outputs. The first motivation of the inputs as highlighted by is to ensure that costs and other resources are allocated to achieve the performance improvement goals. This entails human material resources, fiscal resource and substantial resources as pointed out by Wotela (2017), Maimela (2021), and Khomo (2021). This study aims to capitalise on material resources (financial regulations), financial resources (school financial plan), and human resources (finance committee) to achieve results pathway activities efficiently and effectively, which positively impacts students' achievements

The financial regulations that have been embraced in the given research are as follows: The SASA 84 of 1996, the NNSSF, the PFMA, the PPPF, and the BELA Amendment serve as complementary measures to provide a wide framework of control and oversight of the public-school finances.

2.5.1.1 School budget

The quality and effectiveness of the delivery of education in SA are critical in the financial resources provisioning to the public schools (RSA,1996). The NNSSF (budgetary frameworks) institutions are accorded budgets on a yearly basis that are allocated to different categories. These allocations are as follows in Grades 1-12: 50% Teaching and Learning Support Material (LTSM), 38% services and 12% maintenance. The Grade R allocations are divided into: 65% LTSM, 15% services, and 20% maintenance of the total budget (Gauteng Department of Education, 2024). LTSM receives a substantial amount of the school budget (ring-fenced), which is around 50%. This group includes textbooks, workbooks, stationery, digital content, and other study materials that are required in the implementation of the curriculum. The focus on LTSM is associated with the governmental intention to improve the quality of education and close gaps in the supply of various resources in schools (Western Cape Education Department, 2018; Maimela & Wotela, 2021).

Maintenance receives about 38% of the school budget, covering the upkeep and repair of school infrastructure. This involves classroom repairs, plumbing, electrical, and sanitation facilities. The maintenance is essential in order to offer safe and favourable learning conditions, especially in under-resourced communities whose infrastructure may be old or insufficient (Democratic Alliance, 2022). The 12% left is allocated to the necessities, e.g., utility bills, water, electricity, sanitation, and garbage collection. These services play a crucial role in the day-to-day functioning of schools and also help in the well-being of the school population and their general health (Western Cape Education Department, 2018).

The South African public schools have many sources of income (Figure 2.5) other than the departmental transfers in order to fund their operations and

development requirements. School fees are one of the main sources, particularly in fee-paying schools. The SGB regulates these charges, and these have to be approved by most parents during Annual General Meetings (AGM). The generated funds are employed in meeting other critical operational expenses that government subsidies do not cover (Republic of South Africa, 1996). Tuck shop sales are another goldmine of revenue as schools have on-site shops that sell snacks and refreshments to raise money to meet small-scale costs and extracurricular activities (Gauteng Department of Education, 2020). Monetary or in-kind contributions made by individuals, corporations, and other non-governmental organisations to schools also come in the form of monetary or other forms that facilitate the financing of certain projects or complement the limited resources (Gauteng Department of Education, 2020).

Furthermore, income may be received by selling the unused or outdated school properties, which may include broken furniture or old equipment, and the proceeds are to be redirected into the school budget to be spent on the most necessary goods (Gauteng Department of Education, 2020).

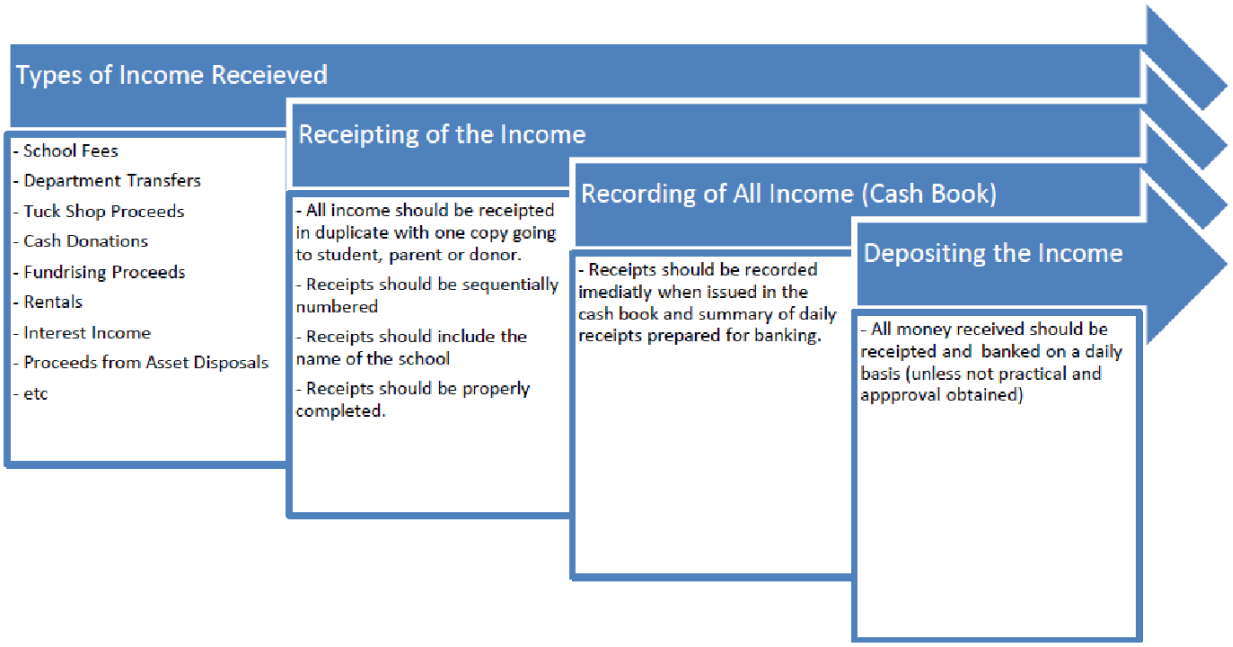


Figure 2. 4 :The process of receiving income

Source : Gauteng Department of Education (2020)

Another major source of revenue is fundraising. They involve community-based events like fun runs, cultural festivals, and market days, which, in addition to generating funds, also improve school-community relations (Gauteng Department of Education, 2020). Moreover, other schools spend surplus capital in accounts that accrue interest, which bring passive income. But those investments should be in line with the regulatory framework that the provincial education departments have to offer to maintain compliance and financial prudence (Gauteng Department of Education, 2020). Finally, the schools can rent their facilities, like sporting fields, halls, or even classrooms, during the off-teaching hours to earn rental income. This revenue is usually used on school repairs and the building of infrastructure (Gauteng Department of Education, 2020). All these varied sources of income enable schools to cover their financial needs and improve the delivery of education in situations where the state funds might be insufficient.

All the income received should be formally confirmed by schools, which is usually done by issuing receipts. Though payment through electronic fund transfer (EFTs) or direct deposits does not require the issuance of receipts, as

such transactions are well documented and pointed out on the official school bank statements, the issuance of such receipts is accepted as good financial practice. Recording of all sources of income by issuing receipts enhances transparency, increases internal controls, and uniformity in record keeping. Moreover, payers usually have their own evidence of payment, i.e., cancelled cheques, duplicate deposit slips, or electronic receipts, which supports reliability of financial records (Gauteng Department of Education, 2020).

In the content of Gonguet, Wendling, Sakrak, and Battersby (2020), budgeting is a crucial notion in finance and economic setting, a budget plan is a detailed plan of managing and distributing financial funds within a given time. It is an important instrument for people, organisations, and governments to predict income and costs so as to make decisions and create financial stability. The main idea of budgets is to make sure that one follows a financial plan and avoids spending too much and helps in the fulfilment of goals set.

In South Africa, the school budget approval and formulation are a statutory requirement that is expressed by the SASA No. 84 of 1996. This law implies that every school of the state should create a written budget which will specify all the estimates of income and spending and which will be subject to inspection by DoE of Education at any request. The budget is a blueprint relating to the financial frontier, which ensures clarity and responsibility in the management of funds to institutions.

Generally, a school is recommended to create a School Strategic Development Plan (SSDP) first, to create an effective budget. The SSDP is a medium-term strategic plan, which is three years of goals, activities, and priorities of the school. The SSDP must also be aligned to the term of the School Governing Body (SGB), and it therefore has to be reviewed and redeveloped after three years by the new elected SGB, which is usually in the months of August and September (Gauteng Department of Education, 2020).

Developed to supplement the SDP is the School Improvement Plan (SIP) which is a short-term plan aimed to meet certain areas that have been identified to be improved in terms of either internal or external assessment. The SIP is aimed

at applying specific interventions that enhance the performance of learners and the school in general. It is also evaluated and renegotiated every year to demonstrate the development and new demands (Gauteng Department of Education, 2020). The SDP and SIP are both parts of the budgeting process because they will guide resource allocation in different programmes and initiatives in the school. GDE offers templates that are standardised in creating such plans to be consistent and compliant across schools (Gauteng Department of Education, 2020).

The budgeting procedure at the educational institutions is essential in the provision of efficient finance operations process so that the limited resources may be utilised on a strategic basis so as to improve education. It is a well-structured cycle and comprises several steps, including planning, preparation, approval, execution, and the analysis of results, as shown in Figure 2.6 (Mestry, 2020; National Treasury, 2022).

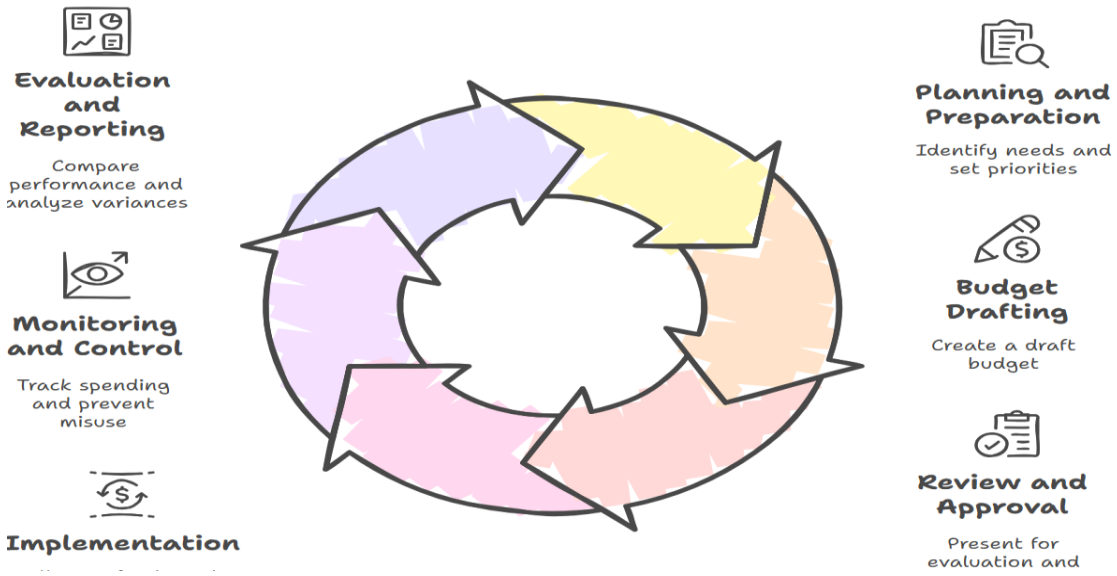


Figure 2. 5:Budget cycle

As UNICEF (2020), Rahmah (2023), and Talpin (2024) argue, the planning and preparation stage is a significant baseline of the budgeting procedure in educational institutions h is associated with the identification of the most important education priorities and the suitability of these in accordance with the available budget. Principals, finance personnel, and any other school's leader

is at the centre of this step since they evaluate the needs of the schools, including development of infrastructure, teaching materials, learner support programmes, and administrative needs. This is the first step that determines the strategic direction of the budget, and all further financial decisions are based on it.

Planning requires participatory and inclusive involvement of various stakeholders. These involve educators, non-educators, parents, and civic members who provide contextual information and can assist in establishing urgent priorities. This model of governance, as required in the SASA No. 84 of 1996 is a participatory model of governance that promotes legitimacy and relevance in the budget.

In this context, the SGB becomes an important institutional actor. The SGB is legally charged with the responsibility to plan the finances, look through the draft budgets, and see that the proposed allocation complies with the school development plan (De Bruyn & Mestry, 2020). According to King and Mestry (2023), SGB members can be transformative when well-trained in terms of offering control and financial discipline in the budget process.

However, numerous studies have reported that there were serious difficulties in the practical use of this model. Indicatively, Letsapa (2021) and Mogorosi (2021) point out that poor financial literacy and training are the key issues with the majority of SGBs, especially in rural and under-resourced settings. Consequently, their ability to contribute positively to the financial planning process is grossly diminished, and in most cases, their financial planning choices are weak, and their financial management is poor. This scenario demands effective capacity-building initiatives that would help the SGB members provide sufficient skills that will enable them to manoeuvre through complicated financial procedures.

Finally, the planning and preparation stage during school budgeting is not a pro forma exercise, but a tactical undertaking which involves informed leadership, inclusive governance, and absolute policy adherence. Its effectiveness will dictate the capacity of the school to distribute resources in a fair manner,

continue with its operations, and achieve its educational goals. When done with integrity and competence, this step will have a foundation on a budget that is not only fiscally viable but also has the overall aim of enhancing the outcomes of the learners.

The drafting phase is an important step in the budget stages of the public-school process, as it converts the educational priorities that have been determined through the planning phase into a form of document that is organised and financially consistent. The provisional budget is a financial plan of the proposed operations of the institute in the next fiscal period that gives a detailed description of the proposed income and the scheduled expenditures. Besides bringing the inputs of the stakeholders together, the drafting process also assists the schools in preparing their fiscal budgets to develop the strategic development (Mestry, 2020; De Bruyn & Mestry, 2020). The second component of this stage is the proper estimation of the source of revenues. In the case of the public schools, a large part of the revenue is usually in the governmental form in terms of subsidies or grants-in-aid, which are disbursed via NNS

Undoubtedly, Mestry (2020) says that a school that has a finance committee whose members have been trained in simple financial concepts is likely to have a budget aligned to both pedagogical and financial objectives. In reality, though, a good number of school managers and SGBs struggle to create the correct and realistic budgets because of the lack of financial literacy and the absence of access to the latest financial information (Mogorosi, 2021; Letsapa, 2021). It may cause gaps between the intended and the real amounts of money being spent and this compromises the financial integrity of the school.

In addition, the development of the drafting process should be supported by the set of financial policies and regulations provided by the DoE and the regulations. These involve provisions on acceptable expenditures, purchase process and financial reporting (National Treasury, 2022). Compliance with these frameworks does not only encourage healthy financial management practices but also protects against irregular spending and audit results in schools. The drafting phase, in other words, is not just a part of the

administrative ritual, but a very important exercise of matching the education mission of a school against its economic constraints.

In the review stage, it is assumed that the SGB will inquire about every single cost of the draft budget to confirm that the suggested allocations are reasonable, fair, and related to SIP and scholastic priorities (De Bruyn & Mestry, 2020). This demands a high standard of financial literacy, critical thinking, and ethical accountability, especially in situations where the school finances are scarce. Many SGBs report that under-resourced schools are struggling to perform this role effectively because of a lack of financial expertise and appropriate training, resulting in superficial oversight and a mismatch between budget priorities and the real needs of the school.

The AGM consent on the budget is the last phase through which the budget is reviewed internally by the SGB, which guarantees democratic participation, transparency and accountability. Approval of legal adoption must be done by quorum and majority, which means that these are principles of participatory government, and a community should have ownership of school matters (Mogorosi, 2021; Department of Education, 2020).

The review and approval process is not devoid of challenges despite the procedural safeguards that are in place. Letsapa (2021) and Mamba (2023) note that there are always gaps in parent participation, and these gaps can be explained by low literacy levels, apathy, or even a lack of an understanding of the budgeting process. This may create a lack of accountability and potentially compromise the democratic nature of the process. Furthermore, in the schools with disadvantaged populations, the capacity of parents to question budget information properly is diminished further because of socioeconomic factors, which undermines the control. However, the review and approval stage in the implementation of school budgets is important in ensuring financial credibility and strategic direction of the school budgets when well executed. Strengthening a culture of transparency and participatory government, and, most significantly, will make sure that financial resources are allocated to the

activities that can contribute to better teaching and learning results (Rahmah, 2023; Talpin, 2024).

After approval, there is the implementation stage. The school budgeting process includes the application of financial plans which are approved and developed after collaborative and regulatory processes as the implementation phase. This step is very important as it is where the commitment expressed in the budget is converted into real spending and service provision in schools. Mahlangu (2020) indicates that good implementation of the budgetary process results in utilisation of the financial resources as planned and running of the schools without interference. The practice stage demands that school principals in conjunction with the School Governing Bodies, implement the approved budget with care, transparency, and within legal frameworks.

The schools in the process of implementation will be tasked with approval of the payments and bills of goods and services that are to be made based on budgeted requirements, including educational materials, infrastructural maintenance, and bills. The provision of salaries to non-state-paid employees and service providers are also included in this step. Critical financial operations in the implementation should be in line with the procurement policies and supply chain laws to avoid anomalous, meaningless or reckless spending. The Department of Basic Education (2022) states that in order to be economical and to be fair, schools should adhere to clear procurement process that usually includes the comparison of quotations and the evaluation of suppliers.

Among the primary difficulties of the implementation stage is the low financial literacy of managers and governors of the school especially in those schools that are in rural or under-resourced localities (Letsapa, 2021). The work of individuals that have financial obligations becomes extremely dangerous without the required training to handle it; there is no doubt that the implementation process of the budgeting process is crucial in transforming financial plans into a real educational value. It will prosper when it follows procurement and accountability models, financial capability of its staffs and resource management capability according to the strategic goals. It is important

to improve this step by supporting it with capacity-building and legislature to attain quality and equitable education in the South African community institutes (Mestry 2022, Sebili,2019).

The last step, which is the monitoring and evaluation (M&E) is an important component of the budgeting cycle of the public schools. The stage involves the organised evaluation of financial operations to ensure that available resources are used efficiently, openly, and according to the strategic interests of the school. It has a dual role: it creates accountability by doing regular reporting and auditing, and it also makes insights, which can be used to make changes in the next budget planning cycles (National Treasury, 2022; Mamba, 2023).

In its essence, financial monitoring is concerned with monitoring the spending in relation to the approved budgetary allocations and ensuring that financial allocations are not expended contrary to the financial regulation that ought to govern financial allocations. This implies that school principals and finance committees are expected to ensure that they keep good financial records, prepare periodic expenditure reports, and review them internally (Department of Basic Education, 2022). Mahlangu (2020) states that regular financial oversight helps to increase fiscal discipline and reduce the threat of financial misuse, especially in under-resourced schools where governance is a more critical problem.

Evaluating, however, is a rather strategic approach to assessment of effectiveness of budget implementation to achieve the desired educational outcomes. This will entail the establishment of whether there was an improvement in teaching and learning infrastructure, purchase of quality learning materials, or a rise in learner support through budget allocations. Assessment is not only necessary in terms of accountability but also to learn how the decisions on financial management determine the quality of teaching and learning. The financial audit is one of the most common means of external evaluation. The provincial education departments or the Auditor-General commonly require independent audits to determine whether the PFMA is being complied with, and what areas of risk or irregular expenditures exist. According

to De Bruyn and Mestry (2020), external audits play an essential role in enhancing a sense of transparency and rebuilding confidence in school governance among the stakeholders.

The success or failure of the monitoring and evaluation step, however, largely relies on the financial literacy and administrative ability of the participants. Most schools, particularly in the rural and township setting, are unable to establish strong M&E practices due to lack of qualified staff combined with lack of monetary managing systems (Mamba, 2023). This supports the argument that there should be long term training programmes and constant support by the district and provincial offices geared towards capacity building in schools. Also, participatory monitoring, in which stakeholders, including parents, teachers and learners are viewed to participate in the evaluation of school financial decisions, have been pointed out as an emerging best practice. According to Talpin (2024), not only does participatory evaluation promote transparency, but also collective responsibility and trust of the community, which is the key to maintaining successful financial governance of the schools.

Finally, the monitoring and evaluation phase cannot be ignored to make the school budgeting process fair. It serves as a protection against mismanagement, enhances transparency and helps in making informed decisions in future budgetary cycles. The capacity-building, legislative reform, and stakeholder engagement of M&E systems are essential in streamlining monetary liability to ensure that the school budgets are indeed working to help in teaching and learning.

2.5.1.2 Human Resource Input

Human resources are critical in organisations, as they facilitate the strategic objectives and operational efficiency within the organisation. According to Beardwell and Clark (2021), human resource management (HRM) is concerned with managing the skills, knowledge, and capabilities of people in an organised way to improve performance and organisational sustainability. Human resources in education also include principals, deputy principals, teachers,

SGBs, support staff, the Department of Education, and service providers (Dangara, 2016).

The present research is dedicated to the role of principals, school governors, school finance officers (CFOs), and district finance officers (DFOs). Phakathi (2015) and Dangara (2016) explain that incompetence and role ambiguity are some of the challenges facing SGBs in controlling school finances. To achieve good financial management in schools, it is important to clearly specify the roles of these stakeholders (Dangara, 2016). In this way, this part stresses different grades of financial management, financial literacy of the officers and how finance is managed in the wider context of HRM functions.

2.5.1.2.1 The effectiveness and implementation levels of financial management within public schools

School finances in the public institutions are managed by a tiered system of governance, with each tier having specific roles and responsibilities that facilitate effective, accountable, and transparent utilisation of the available resources. Figure 2.7 shows the alignment of this structure with the financial decision-making to the educational policy goals and contributes to the effective use of the public money in order to improve the learning outcomes.

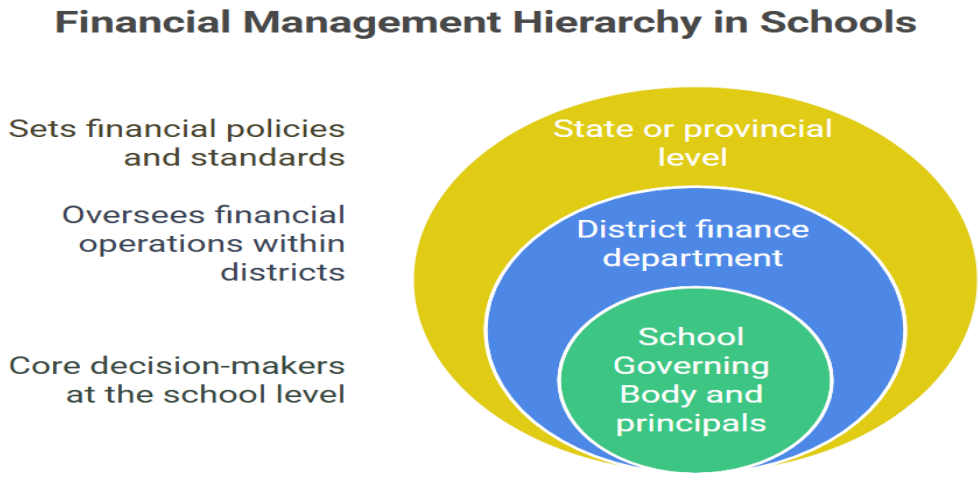


Figure 2.6:Financial Management Hierarchy

School-based financial management is a critical component of the smooth running of schools. The School Governing Body plays an important role in overseeing the financial affairs of the school, in conjunction with the principal, to make sure that resources are distributed and used in a very responsible manner. According to Caldwell (2021) and Basson (2019), the SGB has roles that consist of budgeting, expenditure control, procurement process management, payroll control, and financial reporting preparation.

Mestry (2020) notes the importance of the School Governing Body (SGB) when it comes to school-based financial management, as it represents a key oversight organ that is actively involved in the everyday activities of the school. Such an active engagement would allow the SGB to make informed financial choices that would meet the requirements of students and educators. Sound financial management in the school level is essential to the school to ensure that the operations are not halted and that it helps to achieve the educational goals.

Arguably, the management of school finances is very important in ensuring the smooth running of schools. Budgeting, expenditure control, procurement, and financial reporting depend on the partnership between the School Governing Body and the principal to ensure effective financial management. When those functions are well conducted, the SGB makes sure that financial decision-

making is made with the needs of students and educators in mind, and this is what makes the school effective. Public schools have to use finances efficiently, which is why they employ various levels of control over finances. Financial management on the school level is done by the SGB and principals, who manage the budget, expenses, purchasing, payroll, and financial report preparation.

The finance department has expanded financial responsibility that includes the preparation of district-level budgets, payroll, financial compliance, and fair allocation of resources to schools (Pilapil, 2019; Yasin & Mokhtar, 2022; Reitano, 2020). Notably, financial management at the district level includes the functions of such individuals as the school financial officer, budget committee members, auditors, and grant managers who are involved in budget planning, auditing, grant management, and financial transparency (Nyaga, 2016).

Training and capacity building of School Governing Bodies (SGBs) is one of the major roles of district finance departments. This training is usually geared towards financial literacy, budgeting processes, procurement procedures, and adherence to the financial regulations in the country and provinces. Schooler Mafuwane (2020) indicates that this kind of training is essential in helping SGB members to acquire the skills, many of whom do not have any formal financial education and thus are not adequately prepared to respond to their duties. Implicitly, besides training, district officials have the responsibility of ensuring compliance with monetary regulations. This will involve audits, review of financial reports, and the compliance of schools with the PFMA and other structures related to legislation.

As Ngubane and Makamu (2022) underline, district offices can be discussed as the liaisons between schools and higher education authorities; in their turn, they enable communication and make financial practices on the school level consistent with the policy objectives. Moreover, the district finance departments provide technical services in specialised areas, including asset supervision and monetary recording. This can be especially crucial in schools that are under-resourced, which can have an administrative capacity that is constrained.

District officials assist schools to remain transparent and accountable in the spending of the public funds through regular assessments and application of standardised financial reporting systems (Ngubane & Makamu, 2022).

District finance departments also have the oversight role, which entails checking of the financial data and evaluating the financial performance in relation to the set benchmarks. Such assessments are not only a guarantee of compliance but also resource distribution and strategy at the school and district level. According to Mafuwane (2020), the effectiveness of such an inaccuracy has to rely on the availability of qualified personnel and the presence of monitoring systems that can detect anomalies as fast as possible.

In short, the district finance department could serve as a control and support, bridging the gap between strategic requirements and the implementation of the operations. It has a fundamental role in laying down financial accountability practices and developing the capacity of the schools to competently administer their resources. According to Caldwell (2021) and Basson and Mestry (2019), the financial management at the state or provincial level is concerned with policy making and funding of districts and schools. The Department of Education, Education Boards/Commissions, and the Budget Analysts are also vital in the establishment of the policies, allocation of funds, and budget review.

Explicitly, at the top of the educational governance system, provincial or state-level education departments have the strategic responsibility of managing school finances (Figure 2.7). These are multidimensional services that include policy formulation, budgetary allocation, regulatory adherence, and systemic assessment. These functions are important in ensuring the equitable allocation as well as the optimal utilisation of financial resources to facilitate learning outcomes.

Providing money to schools and districts is one of the fundamental roles of provincial departments that, based on the national norms of funding and is supposed to ensure equity by bridging the gaps in the availability of resources based on socio-economic and geographic backgrounds. Naidoo and Petersen (2021) state that provincial departments play a significant role in the formulation

and adoption of policy frameworks regulating financial management practices on a school and district levels. These frameworks contain policies on budgeting, procurement and financial reporting that are necessary in ensuring consistency and accountability throughout the education system.

Besides the policy formulation, provincial departments have a role of accepting school budgets and supervising massive funding programs. Such efforts usually cover the infrastructure development projects, school feeding programs, and support programs for learners. These macro-level interventions will be used to deal with systemic issues as well as to encourage universal access to quality education regardless of their socio-economic status.

One of the dangerous aspects of provincial supervision is M&E of financial practices. It involves carrying out financial audits, expenditure reports as well as the performance of the schools and districts to utilise the public funds. According to Naidoo and Petersen (2021), these evaluations are not procedural, and their goal is to determine inefficiencies and provide policy changes. Such measures will allow provincial departments to identify the nature of ineffective management, offer specific assistance, and punish the non-observation of financial regulations. In addition, provincial departments work between the national authorities and the local education systems by transferring the national priorities to workable strategies on the school level. This mediating position is essential in achieving policy coherence and also in aligning financial management activities to overall educational objectives.

To sum up, provincial education departments are the guardians of financial governance in the education sector. Their contribution in policy making, funds allocation, monitoring of compliance, and systemic assessment cannot be ignored in the promotion of financial accountability and equity in education. In this regard, their oversight roles are not only administrative but also strategic in the way they define the circumstances in which schools are operating and performing well. Such integrated actions on the various governance systems, the national, provincial and local are essential in ensuring sound economic advice in the state schools. Considering the congruence of the strategic control

of the National Treasury and audit and accountability capabilities of AGSA, the system attempts to maximise utilisation of the financial resources to satisfy the requirements of the education sector. When these institutions interact, it assists in establishing a framework through which the government schools are able operate freely, comply with the financial regulations, and redirect the resources to the enhancement of the learning environments (Moolman and Van Der Waldt , 2022).

2.5.1.2.2 Financial capabilities and financial handling of financial officials

This subsection unambiguously specifies the roles and responsibilities of the School Principal (SP), School Chairperson (SC), School Treasurer (ST), School Finance Officer (SFO), and District Officials (DO) as informed by the study's interview guide, highlighted in the research methodology section (specifically the inclusion criteria), and substantiated by the empirical findings.

Good governance in public education is based on proper management of finances, which directly influence the effectiveness of the educational processes in supporting the intellectual, social, and cognitive infrastructure development and maintenance, and sustainability of the institution. School principals have an important, multifaceted role in this process in the SA. School of thought. (Bush, 2018; Khoza, 2021) attest that principals are the informal leaders of the operationalisation of the financial governance on the school level, but are not formally considered to be accounting officers under PFMA. As they are placed at the crossroads of the power of administrators and the accountability of democracies, their work demands uniting state policies with educational reality on the ground. According to SASA, and specifically Section 16A, the role of the principals in assisting the SGB on financial matters is specified. (What does Bela also say?)This is a legal requirement that creates a two-tier accountability framework: to the DBE as professional managers and to the SGB as representatives of the community (Buys, 2016). Although in the PFMA the principals are not identified as accounting officers, they are supposed to comply with the principles of public finance, develop departmental policies, and spend the school resources in a responsible manner (Khoza,

2021; Van Wyk & Motala, 2019). This contradiction between the official title and the real duty of the job would generate a grey zone that would demand subtle leadership. Mestry (2017) explains that principals are supposed to act as fiscal overseers and strategic decision makers, even though they may not necessarily be trained in the field of finance in the public. The DBE has appreciated this and is requiring incessant professional growth in school financial management (DBE, 2020).

Under the operationalisation of financial governance, SASA gives the SGB authority under Section 30(1) to form a FINCOM consisting of the principal, the school SGB chairperson, the SGB treasurer, as well as the School Finance Officer. Even though the committee is not usually chaired by the principal, he/she is the key leader in reviewing the financial policies, aligning the budgetary planning with the strategic goals, and ensuring that it complies with the legal standards (Dibete, 2018; Potokri, 2021; Lumadi, 2020).

The finance committee will be working in drafting the annual budget, procurement operations, and compliance to the financial controls and audit preparation. The position of the principal is not just a controlling one but a strategic and integrative one, between the education requirements of the school and the financial realities (Basson & Mestry, 2019). Although the treasurer and the finance officer are dealing with routine financial administration, the principal still has an oversight role so that the financial decisions are strategic in aligning with the mission of the school, and in alignment with the statutory requirements (Mestry, 2020).

In addition to administrative, principals are becoming key strategic financial leaders. In low-resource settings, particularly in quintile 1-3 schools, the principals have to mobilise more resources by raising money, using donations, and submitting grants (Khoza, 2021; Lumadi, 2020). This is the element of leadership that needs entrepreneurial thinking and good stakeholder partnership to overcome the scarcity of resources and support learning environments.

Another aspect of strategic financial leadership is to deal with infrastructural backlogs and foster equity in the distribution of resources. Van Wyk and Motala (2019) claim that the more successful principals are in their efforts to secure support and funding, the more they describe their financial needs according to educational outcomes. This involves the capacity to connect the budget decisions to the performance of the learners, institutional objectives, and development of the community. The internal controls are a crucial aspect of the financial position of the principal. This involves having segregation of duty, keeping proper financial records, carrying out of regular reconciliation, and enabling internal and external auditing. The mechanisms are critical in preventing fraud, mismanagement, and corruption, systemic problems that the AGSA (2020) recognises in several publicly operating schools.

To enhance ethical accountability, most schools seek the assistance of outsourcing financial services to reinforce the finance committee. This is more transparent and compliant but puts the principal in the middle of nurturing an institutional culture of accountability and integrity (Mestry & Naidoo, 2017). The principal, therefore, takes up the role of a custodian of civic trust whereby he or she not only becomes a custodian of the educational results but also of the ethical administration of the public funds. Although the role of principals is multifaceted, several limitations have a negative impact on their performance. These are insufficient financial training, insufficient capacity building support, and tensions between departmental regulations and SGB decisions (Khoza, 2021; Van Wyk & Motala, 2019). Principals constantly face opposing demands amongst individuals in an institution that is poorly guided and this compromises both adherence and innovation.

According to Dibete (2015) and Basson and Mestry (2019), financial governance must be not only legislatively clear but also differentiated by roles, exemplary, and coherent. Lack of a properly defined set of duties and lack of upskilling nullify the attempts to institutionalise effective financial management practices. The role of the principal in the management of school finances is not only important but also complex. Even though school principals are not legally regarded as accounting officers, they must be crucial actors in implementing

financial governance at the school level. Their leadership encompasses compliance management, strategic management, partnering with stakeholders and ethical management.

Installed into a two-tiered system of accountability, principals have to function and negotiate a network of legal, regulatory, and community demands to guarantee financial accountability and educational quality. Systemic reforms will be required to maximise effectiveness, especially those which focus on building capacity, defining the roles of governance, and enhancing the collaborative systems, including finance committees. It is not only crucial to improve financial literacy and leadership among school principals in South Africa to guarantee accountability and transparency, but also important to establish equity and efficiency in the South African education system of public schools (Dwango & Mahlangu,2021; Garcer, Mestry, and Motala, 2024).

The power of finance in the public schools is an important factor in determining the quality and equity of education, especially where resources are scarce, like in South Africa. The SGB is at the heart of the decision-making processes in schools as stipulated under the South African Schools Act 84 of 1996 (Republic of South Africa, 1996). The chairperson among SGB members takes on a leadership role where he/she has strategic oversight duties. The study examines the use of the SGB chairperson in school financial management and argues that the chairperson has the legal responsibility of offering advisory and oversight roles, but practical ability is limited due to structural, capacity, and contextual factors. However, with the right training and ethical commitment, the SGB chairperson can be a major force behind the advancement of financial integrity, the optimal utilisation of resources, and accountability to the school community.

The provision of strategic leadership and the supervision of the financial operations of the school lie at the heart of the financial accountability of the SGB chairperson. Being the chairperson of the governing body, one will lead the discussion of financial issues, manage the creation and operation of the finance committee, as well as compliance with relevant financial policies and

regulatory bodies (Mahlangu & Beckmann, 2023). Their leadership establishes the atmosphere of participatory financial governance, whereby any decisions are made by involving the entire school in terms of educational priorities.

Mestry and Ndhlovu (2020) note that the SGB chairperson has the role of ensuring that the financial procedures of the school, e.g., budgeting, procurement, and expenditure, are in accordance with the requirements of the PFMA and policy frameworks and the regulation of the Basic Education Department. Even though the principal is an ex officio member of the SGB, its chairperson is the main lay leader who is expected to keep the finance committee accountable, respond to audit findings, and ensure the presence of effective internal control systems (Mabaya & Dzvimbo, 2024).

The chairperson position goes beyond bureaucratic compliance but ethical stewardship of the funds of the people. As the public schools are being more defined as the nodes of service delivery in local government, the SGB chairperson needs to make sure that the financial decisions have a sound ground that is reasonable, fair and clear. The fiduciary duty also provides financial mismanagement, corruption, and preferential procurement security which are some of the challenges that persist in certain schools (Molefe, 2025).

At schools with marginalised communities, the chairperson has to operate within the difficult moral and political environments as far as limited funds distribution is concerned. According to Duma and Tsotetsi (2022), strong ethical leadership among the chairpersons who demonstrate fairness, inclusivity, and accountability reinforce society's belief in the school governance structure and enhances the establishment of a transparent financial system. In this regard, the chairperson should not be a mere financial expert; he/she must be a man of integrity and social responsibility.

Although their role is very strategic, most of the SGB chairpersons are not financially literate and lack governance training to perform their duties well. Democratisation of school governance, although admirable, has at times led to the election of people who lack the necessary skills to interpret financial statements, comprehend budgets, and raise questions about anomalies. The

guidelines provided by the national department focus on the capacity-building workshops requirements, but the scope and the effectiveness of the interventions are not even (Mestry & Dzvimbo, 2024).

Empirical studies in the recent past highlight this competency gap. Mahlangu and Beckmann (2023) observe that despite the improved performance of schools, chairpersons tend to transfer the technical aspect of making decisions to the principal or the finance officer since the former lack's expertise in such areas, thereby undermining their independence and watchdog role. This compromises the constitutional role of SGB and vice-versa democratic accountability.

The effectiveness of financial governance within schools is usually determined by the synergetic relationship that exists between the SGB chairperson, the school head, and the finance committee. Although the school head is an administrative continuum, offering administrative depth, the chairperson should get governance structures to operate within a sense of autonomy and control (Dibete 2015; Mahlangu & Beckman, 2023; Khoza, 2021). There can always be strains when the executive powers of the principal dominate the governance capacity of the chairperson, particularly in case of a lack of financial skill on the part of the SGB.

To solve this, the chairperson will need to stamp authority in such a manner that the role of making financial decisions in the school should be participatory and consultative and not authoritative by the school management. This involves endorsing the process of procurement, having the proper minutes recorded, and enabling the community to provide reports on financial issues. The properly operating chairperson contributes to increasing the degree of accountability at various levels of internal, external, and community (Mestry & Ndhlovu, 2020).

The other significant yet under-valued role of the SGB chairperson is putting together fundraising and mobilisation activities. In most schools, and particularly low-quintile schools, the governmental funding is insufficient to address the operational requirements. The chairperson is supposed to be the champion of seeking more resources by engaging the community, partnering

with donors, and getting the support of local businesses (Ndou & Duma, 2020). It is not only that entrepreneurial initiative is necessary in such activities but also that financial planning, legal compliance, and reputational risk management knowledge is required. Mestry and Dzvimbo (2024) opine that the more the chairpersons are actively involved in the mobilisation of resources, the more probable schools are to invest in infrastructures, learning resources, and support programmes to vulnerable learners. This promotes fairness in education, and it helps in better academic performance. However, unless schools have the right leadership, it can lead to fraud or misuse of funds in schools, a fact that puts an ethical strain on leaders.

Due to the nature of the work in school financial management, it has become accepted that the position of the SGB chairperson needs to be professionalised and nurtured with the help of organised training and certification (Duma & Tsotetsi, 2022). It is important to maintain a continuous professional development regarding such aspects as financial literacy, the adherence to policies, and ethical leadership. In addition, the effectiveness of school financial governance can be enhanced by having closer relationships between SGBs, provincial departments, and civil society organisations.

Finally, an empowered chairperson will be able to fill the policy-practice divide-converting democratic values into practical results via good financial management and equitable distribution, and strategic planning. In this regard the chairperson is not the nominal head but is an equal partner in financial honesty and school changes.

Conclusively, the SGB chairperson plays a pivotal role in the management of school finances in the public. They have the responsibility of strategic supervision, moral leadership, community outreach and resource mobilisation. Although some chairpersons are hindered by the structural and capacity challenges, the potential of this position can be realised by ensuring training on the position and increased institutional support which will result in greater transparency, equity, and sustainability in school fiscal supervision. Changing educational environment, which is still characterised by the past inequity and

resource inequality in South Africa, the SGB chairperson cannot be viewed as a peripheral stakeholder, but as a pillar of democratic and responsible school governance.

Financial management is an essential ingredient of proper school management, especially in environments that are characterised by socio-economic differences and limited government resources. The South African Schools Act 84 of 1996 in the South African context allocates the role of the School Governing Body (SGB) to supervising the financial management of the public schools (Republic of South Africa, 1996). The SGB treasurer has a central position in this structure that combines the fiduciary accountability, technical financial responsibility, and accountability to the school community. This study examines the role of the SGB treasurer in the school financial management and argues that despite the focal point of the role in promoting financial accountability and transparency, the role is usually not effective due to insufficient capacity, blurred role description and situational issues. However, in case enough support and capacity-building mechanisms are in place the treasurer can become a major custodian of financial discipline and a force of inclusive and participatory financial governance.

It is the legal duty of the SGB treasurer to keep track of the accuracy of the financial records of the school, investigate the income and costs and to ensure that the financial operations adhere to the originated regulatory frameworks pursued by the DBE in addition to the PFMA (Republic of South Africa, 1999). Being a signatory to the school bank account and the custodian of the financial reporting, the treasurer should make sure that the income is claimed, well documented and spent under the approved budget (Mestry & Ndhlovu, 2020).

Among the main roles of a treasurer, there is a role to play in preparing and continuous observation of the school annual budget. The treasurer, working together with the principal, FINCOM, and other members of the SGB helps in ensuring that there is a correspondence between budgetary allocations, goals of the school in education, and both the national and provincial financial regulations. The treasurer is supposed to report financial reports to the SGB

each month and ensure that it is understandable, open, and based on good financial concepts (Molefe, 2025).

In addition, the treasurer oversees the internal control measures in the school, which will involve tracing the receipts, invoices, bank reconciliation, authorisation of expenditures. These procedures are necessary to foster accountability, transparency, and audit readiness (Maboya & Dzvimbo, 2024). In the schools where the culture of compliance is being promoted, the treasurer in most cases collaborates with external auditors in the process of annual financial statement audit, further enforcing the culture of compliance and frugality.

Most of the SGB treasurers, though of critical importance, have a major challenge of the capacity. In many instances, the parents who are least financially literate or experienced are either democratically elected into the position because of the process of democratic participation, as opposed to their technical suitability (Mestry & Dzvimbo, 2024). This closely follows the issue of tokenism where the treasurer is only a figurehead, where he or she would be deferring to the principal or the finance officer without taking any actual supervision. Duma and Tsotetsi (2022) warn that gaps in capacity can lead to the lack of scrutiny of financial transactions, bad record-keeping, and vulnerability to manipulation or fraud. Moreover, local training programmes are not very common and structured in all provinces, which exacerbates the situation and makes many treasurers unprepared to perceive complicated financial documents and participate in budgetary discussions (Khoza, 2021).

The treasurer has a symbolic and functional role in encouraging transparency and accountability among the community in addition to financial processes. In this role as a parent elected representative, the treasurer is a bridge between the school and the greater stakeholder community or community at large and is expected to make sure the financial decision-making is participative, reasonable, and inclusive (Mokwebo, 2021). This also involves the demonstration of financial statements at the annual general meetings and answering questions raised by parents regarding fund spending. With

treasurers present and educated, they can develop trust in the masses, improve the credibility of the school, and more voluntary payments and donations to the school come in (Ndou & Duma, 2020). In this light, the duty of the treasurer goes beyond being merely technical to include the stewardship of the trust of the people in the financial governance structure of the school.

School finance officer is the key to proper financial management of school institutions. The recent academic sources highlight the complex roles of the finance officers with stress on their role in the transparency, accountability, and strategic financial planning in schools. Keeping of comprehensive and dependable financial records such as receipting of income and dealings in cash books and bank reconciliations are mainly the work of the finance officers. Put together, these duties make financial processes more transparent and verifiable, so that the SBG and other stakeholders can make informed governance decisions.

Financial officers play an important role by reviewing the school budget against the actual profits and expenses. This would include making monthly and quarterly reports, establishing variances and advising corrective measures. A successful monitoring of the budget will help avoid misappropriation of funds as well as make sure that the resources are used as per the strategic priorities of the school (King & Mestry, 2023). Finance officers will be of great importance in ensuring that the financial policies and rules are complied with. They also have internal controls that are used to protect assets, thwart fraud, and make financial practices legal and ethical. This involves monitoring of procurements, running asset registers and proper records of financial transactions (Sebidi, 2023).

In addition to administrative roles, the transfer of monetary tasks to the finance officers should be in writing with their duties and responsibilities spelt out well to ensure that it fosters a spirit of collaboration in overall management of finance in schools (Faku & Mulaudzi, 2024). These responsibilities are reviewed regularly to make sure that they are in line with the changing needs of the

school and regulatory requirements. This kind of role definition eliminates overlaps and conflicts and ensures effective monetary management.

To conclude, the finance officer is a key figure in enhancing the financial governance in schools by promoting clear and conforming financial behaviour that can be used to facilitate the school educational mandate and promote responsible and futuristic financial planning.

The District Finance Officer (DFO) plays a critical role in the governance, supervision and strategic financial management of the South African public schools. Overseeing the relationships between DBE and the individual schools, the DFO is the provider of transparency of the financial practices, the compliance with the regulations, and the consistency with the national education priorities in the framework of the national education. In the decentralised governance structure developed by SASA (Republic of South Africa, 1996), the DFO has the oversight in form of supervision, as well as developmental assistance to enhance financial management at schools.

The compliance of the school with the financial legislation is one of the main functions of the DFO, such as the PFMA (Republic of South Africa, 1999). By this control, the DFO ensures that schools follow procurement processes and budgetary structures, and report-in schedules. This is a vital role in reducing the risk of irregular, futile or careless expenditure.

The DFO assists in the internal as well as external audit procedures by making sure that schools prepare the required documentation and respond to audit results in a proper manner. The officer serves as a point of contact between schools and auditors and helps to create action plans aimed at correction that are needed to regain financial credibility and institutional responsibility (Mestry & Dzvimbo, 2024).

DFOs are also school pecuniary running educators and teachers. They will conduct training workshops on financial policies, budgeting, procurement, and compliance to principals, finance officers, and School Governing Bodies (SGBs) and especially treasurers and chairpersons (Duma & Tsotetsi, 2022).

These initiatives are important in equipping local agents with the capacity necessary to exercise proper financial management of no fee schools and rural jurisdictions.

The DFO helps schools to prepare strategic budgets which are in line with the developmental priorities and curriculum requirements. This involves assisting schools to predict streams of income and distribute resources in a fair manner, considering the development of infrastructures, the learner support programmes, and the delivery of education (Mokwebo, 2021). This kind of guidance is especially significant in the under-resourced communities where proper planning can make up the insufficient state funding. Another important part of the work of the DFO is to evaluate the effectiveness of the internal control mechanisms in the schools. This involves revision of segregation of duty, procurement practice and record keeping of financial records. In the case of the identification of irregularities, the DFO is required to offer technical guidance or present issues to the provincial education department and, in this way, serves as the point of control over fraud and mismanagement (Basson & Mestry, 2019).

School leaders in South Africa have a two-tiered system of accountability in line with financial management. They report to their employer and are not assigned the role of accounting officers in schools (Buys, 2016; Khoza, 2021). Section 16A of the SASA also makes principals accountable to the SGB because of their role in financial management and general leadership (Bush, 2018).

SGBs under the SASA Section 30(1) are permitted to constitute finance committees, similar to the work of the charter schools in England, which devolves financial responsibility to sub-committees answerable to the governing body (Lumadi, 2020; Khoza, 2021). These are the committees that include the principal, the SGB chair, the treasurer, and school finance officer who are in charge of budgeting, financial policies, procurement, and regulation compliance (Buys, 2016; Dibete, 2018; Potokri, 2021).

Principals being ex-officio members have the role of seeing compliance with financial policies where treasurers control the committee meetings, financial

policies and budget. Finance officers deal with finance, cash flows, and financial statements to the SGB (Mestry, 2017; Lumadi, 2020; Khoza, 2021). SGBs can use external experts to improve the degree of transparency, and financial policies are in line with SASA and have controls against fraud, such as audits and separation of functions (Basson & Mestry, 2019). Given their allocation of funds as needed by the students and infrastructure, SGBs pursue grants to improve the school programs and infrastructure (Lumadi, 2020; Khoza, 2021).

2.5.1.2.3 Auditor General South Africa's (AGSA) findings in broad and findings in some schools in Tshwane

In many democratic countries, the AGSA has a constitutional obligation to enhance transparency, accountability and judicious utilisation of the state resources. The office plays a very crucial role in auditing the government departments and the governmental bodies to identify and prevent wastages, mismanagement, and frauds (Yao, Yusheng, & Bah, 2017). Although it is not a universal truth, the functions and the powers of Auditor-General offices differ across the world, the basic role is the provision of healthy financial management. Section 2.2.4 has addressed the issue comprehensively.

2.5.2 Primary Activities and Fundamental Attributes

The main activity includes a lot of programs that make use of inputs in order to fulfil certain outputs. Such measures are buying equipment, building premises, setting up legal frameworks, and mobilising resources (Wotela, 2016; Wotela & Khomo 2021). The significant activities that will be involved in the context of this study will include the work of conducting workshops and training sessions, acquiring a learning and teaching resource like textbooks, stationery, laboratory equipment and robotics programmes. Also, the tasks involve the acquisition of non-LTSM equipment such as furniture and intercoms and maintenance of physical infrastructure, such as classrooms, laboratories, libraries, the introduction of safety, and the inclusion of energy-efficient technologies to remain sustainable. This study is narrowed down to procurement operations

and governance and management training curriculum School Governing Bodies (SGBs).

2.5.2.1 Procurement

South African state school procurement has a systematic and controlled route, which is consistent with the more general public sector procurement schemes to provide accountability, transparency, and fairness. It usually starts with a needs analysis, during which SGB, along with the concerned core school leadership team, recognises and ranks goods or services required to facilitate the proper school operation. The priorities in the improvement or development plan of the institution and the budgetary allocations, curriculum requirements, and the needs of the infrastructure usually guide school needs assessment (Mbuqe, 2020; Mpehle & Mudogwa, 2020).

After needs analysis, there is the specification stage, which entails writing of specifications in a detail manner of the goods or services that must be acquired. Such specifications are supposed to be concise, equitable, and not discriminating against a certain supplier, and, therefore, the further process of sourcing becomes competitive and transparent (Fourie & Malan, 2020). After specifications have been finalised, sourcing of quotation stage begin (Figure 2.8). This phase involves the acquisition of not less than three written quotes to procure below the formal tender threshold or commence an open bidding process to more value procurements in line with the Public Procurement Act 28 of 2024 and the SASA (Dentons, 2024).

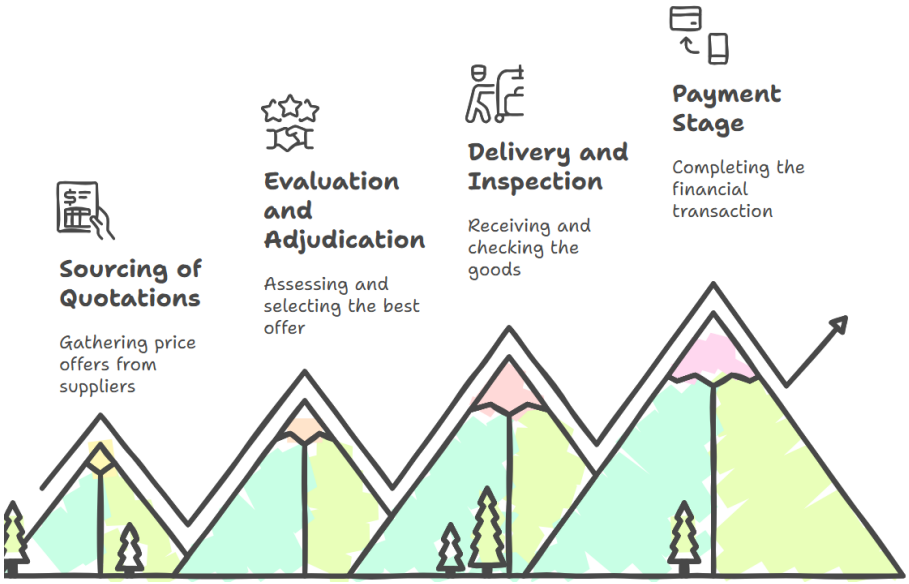


Figure 2. 7: Procurement process

Source: Author adapted from Mandlazi (2021)

Once the bids or quotations are received, the school finance committee or assigned the evaluation of the proposals by the procurement team is then informed by pre-decided criteria, which includes price competitiveness, quality standards and the ability to meet delivery schedules (Figure 2.6). The evaluation and adjudication procedure should be appropriately captured, and minutes of all the deliberations and decisions should be taken to ensure that the process can be audited (IMF, 2023). After the successful supplier is identified, a purchase order is made and entered in the financial system of the school after which the delivery and inspection process is undertaken where the good or services are verified to match the specifications. Payment can only be done when satisfactory delivery has been established.

The last procurement cycle is the payment stage. The money should be paid on the agreed dates and the money transactions recorded in the accounting books of the school. The school head and SGB treasurer usually authorise the payments which are required to be supported by delivery notes, supplier invoices, and purchase orders (Gauteng Department of Education, 2020). All procurements should be maintained in full records in schools to allow their

monitoring by the DoE and ensure that they comply with financial management rules.

2.5.2.2 Trainings

In SA, financial management in the public schools is mostly the prerogative of the School Governing Bodies (SGBs) as provided in the SASA No. 84 of 1996. In a bid to empower SGB members to meet their monetary obligations in a manner that is effective, well organised training programmes have been established all over the country. The objectives of these programmes are to increase financial accountability, governance and regulatory compliance in schools. The training process usually starts with an orientation to the legislative system in which school finances are managed, the roles and responsibilities of SGBs with regards to budget management, oversight of procurements and proper financial reporting. The important aspects of the curriculum usually include budgeting, financial policy development, procurements, record management, auditing, and ethical handling of the state funds.

The provincial departments of education play a major role in the successful implementation of these programmes through support and coordination to ensure that these programmes are delivered and that they are in line with the national standards of education. To illustrate this point, the Gauteng Department of Education (2020) offers detailed financial management and reporting frameworks that can guide the training sessions and contextualise them on the real-life scenario at the school level and give practical examples of how school finances should be handled. Moreover, training is also typically provided with the help of standardised materials and templates, e.g. budgeting tools and procurement checklists, which are consistent with provincial circulars and national policy. The trainings are provided in workshops or seminars conducted by the departmental officials, education finance experts or third-party partners.

The last partnerships with the institutions of the private sector, including ABSA, have increased the reach and effectiveness of financial training among the SGB members with the help of the DBE. The purpose of these partnerships is to

establish the financial literacy of SGBs in poorly performing or financial disadvantaged schools. An example is the SGB Financial Management Programme initiated by the DBE and ABSA which has been educating thousands of SGB members in financial management, which priority rural and township schools are the poorest in capacity building (Department of Basic Education, 2023). Follow-up mentoring and support are also part of these initiatives, and they assist SGBs to put their knowledge into practice.

Regardless of these attempts, it has been indicated that SGB members in schools that represent victims of marginalised communities may not be able to understand financial management principles and enforce the adherence to the given regulations. According to Kruger, Smith, and Ndlovu (2022), Training is hence advisable as it should be continuous and reactive to the evolving needs of school governance. More so, the decision to incorporate monitoring and evaluation processes into SGB training programs is essential to gauge the efficiency of financial management practice and that they are set to adopt the strategic goals of the education system.

2.5.3 Primary Outputs and Essential Attributes /Variables

Outputs as the concepts introduced by Parsons et al. (2013) and UNICEF (2017) are the immediate changes in the abilities of people or organisations in connection with the project activities. They may be either physical (e.g., goods being shipped) or virtual (e.g., better skills). Outputs are generated with the use of the available resources in a given period and are essential in the realisation of the desired results. Short-term outputs in the context of the discussed intervention are trained School Governing Bodies (SGBs) and purchased products like tablets, smart boards, e-books and furniture used by learners. The important aspects mentioned in Figure 2.8 include the purchased educational materials and the trained SGBs. Educational materials are particularly outlined as materials that are of high quality and relevance in ensuring that the educational requirements of all students in schools are met (GDE, 2024). Effective management of the finances of the public schools in SA requires that the SGBs be trained on how to manage them. By carrying out this training, the

capacity of SGB members to handle their financial and governance tasks is largely enhanced to handle school funds in a responsible manner that will not lead to legal contraventions but rather to transparency.

Qualified SGBs are in a better position during the execution of healthy financial operations in development of transparency, accountability, and effective utilisation of school funds. The financial competence has direct impact on more stable and better managed school environment. By learning how to make realistic budgets, interpreting financial statements, observing the required procurement processes, and adhering to the requirements of financial reporting, SGB members can decrease the risk of financial mismanagement or irregularities (Mokwebo, 2022). This fiscal restraint generates confidence on the part of the stakeholders, especially the parents, educators and the DoE, that there is a culture of trust in the institute communal.

Proper financial management is also very important in delivering the necessary resources which includes textbooks, learning materials, maintaining infrastructure and he/she services in a fair and timely manner. In its turn, this helps to facilitate the successful provision of teaching and learning and create an environment where learners can have the same access to the resources they require to perform academically (Mestry & Dzvimbo, 2024). When the money is distributed properly and effectively, schools can serve the basic standards much better, minimise disruptions to learning processes, and address developmental needs of students and teachers.

In addition to that, training equips SGBs with authority to make decisions about prioritisation of expenditures in accordance to the SDP and SIP, whereby resources can be used to focus on main areas of performance of the school like learning outcomes, school safety and inclusive education. This coordination of financial management and strategic planning is associated with improved educational results, particularly in schools that are under-resourced whose management of finances and resources allocation is a crucial aspect to ensure their survival. In conclusion, having well trained SGBs does not only mean that

they act as custodians of the school finances, but they also play a key role in ensuring equity and quality in the South African public education system.

2.5.4 Primary Outcomes and Essential Attributes/Variable

In this research, the conceptualisation of outcomes is the anticipated or actual short-to-mid-term consequences of intervention outputs, which create more comprehensive developmental impacts. Among the benefits that can be gained by beneficiaries, there are improved competencies and behaviour changes, as well as the acquisition of new knowledge, which will contribute to the improvement of a particular institutional performance (Wotela, 2016; Wotela, 2017). Outcome indicators are especially useful in facilitating transparency and accountability in implementing the programme and in showing the efficiency and effectiveness of donor-funded schemes. The indicators allow the stakeholders to determine how interventions are performing in accordance with their objectives and make changes to maximise the effect.

This study established three main outcomes, which include improved access to quality and sufficient learning resources, creation of good governance and practice of management, and improved learning outcomes among the learners. Special attention is paid to the enhancement of the governance structure and financial management systems, which play a crucial role in the effective operation of schools and equitable allocation of funds. It is also important to emphasise the need to improve educational outcomes by using strategic interventions.

The delivery of Learning and Teaching Support Materials (LTSM) is the core of the achievement of the following educational goals stipulated by the national education policies as the ways to provide all learners with the necessary academic materials (Gauteng Department of Education, 2021; Maimela, 2021). Availability of quality LTSM is a sure contribution to better performance of learners and facilitation of curriculum implementation, particularly in schools that are under-resourced.

Institutional accountability, transparency and service delivery are basic elements that require sound financial management and effective governance in the case of the public schools. A set of performance indicators are used to measure progress, compliance and impact in order to evaluate these areas. These indicators are used not only to monitor efficiency in utilising the public funds but also to develop good governance practices that would lead to improved education results.

A budget compliance and execution are one of the key performance indicators that can be defined as the timely approval, implementation, and reporting of school budgets in a manner that is within the stipulated departmental guidelines. Financial planning and discipline effectiveness can be determined by how closely the actual spending matches the approved financial plans (Mlakalaka & Rulashe, 2024). Both internal and external audit results are also an important indicator of financial governance. An unadulterated audit report is a pointer that shows transparency, accuracy and compliance to regulatory frameworks.

Also, capacity-building programs based on specific training help improve governance. The number and quality of financial management trainings provided to School Governing Bodies (SGBs) and financial management committees indicate how much an institution is committed to the process of providing stakeholders with the skills that they require to manage their resources effectively in the most efficient way (Schlebusch & Mokhampanyane, 2024). The degree of the stakeholder involvement is another crucial action that includes the frequency of meetings and the openness of financial information disclosure to parents and the rest of the community. Clear communication strengthens the trust and the inclusion in the process of the decision making (Department of Basic Education, 2022).

Compliance of procurement is also crucial. The share of procuring transactions that goes through due process i.e. acquisition of competitive quotes and recording approvals reflects how the institution is conscious of fair and cost-effective practices (DBE, 2022). In the same way, the integrity and promptness

of the financial reporting to school authorities will make schools responsible and facilitate knowledgeable supervision. The proper upkeep of assets and inventory-based practices such as regular audits and a well-maintained asset register can assist in the safeguarding of school resources and minimising the chances of loss or misuse (Mlakalaka & Rulashe, 2024).

By systematically using these performance indicators, schools will be able to enhance governance, build trust among the stakeholders and ensure that the financial resources are used effectively to facilitate teaching and learning. Good governance and financial management have direct impacts in the lives of learners since it determines the quality of education and the general learning environment. In a transparent and efficient management of school finances, the resources are more likely to be distributed properly because learners are provided with the necessary infrastructure, Learning and Teaching Support Materials (LTSM), and support services that will help them succeed in their academic performance (Schlebusch & Mokhampanyane, 2024).

In addition, good governance will facilitate stable and well organised schools with physical environment favourable to learning. Facility maintenance, acquisition of safety gears and investment in school feeding programs or transport services, all made feasible by good financial planning, also increase the attendance rates, the well-being of the learners, and performance in schools.

Overall, the present study examines the efficacy of governance and financial management practices by establishing different attributes, including budget management, legislative frameworks, human resource management, role of SGBs, head of the school, and district funding officers. It also looks into the acquisition of LTSM (tablets, smart boards, furniture, e-Books) and SGBs training. Adequate budgeting, effective procurement processes, and SGBs who are well trained are useful in improving governance, financial management and education results among students. The study emphasises the fact that inadequate or inappropriate inputs may lead to low performance and the production of poor-quality achievement (Hanushek, 2016, as cited in Roblin,

2011). The given aspects are directly related to the questions and problems that the research brings up, particularly, the challenges or gaps in the efficiency of financial management.

2.6 FRAMEWORKS FOR INTERPRETING RESEARCH EVIDENCE ON THE MANAGEMENT OF SCHOOL FINANCES

The sixth subcomponent of the conceptual framework is related to subcomponent 2.4, through whose lens we interrogated literature on the key attributes (2.5) of this study, which focuses on establishing explanatory or theoretical frameworks used to interpret and explain our research findings. This subcomponent (2.6) mainly consists of theories, which can be extended to established models and constructs. The researcher identifies and critically discuss all available explanatory frameworks, theories and models, perspectives in management as a broad field encompassing our study. Thereafter, based on the research problem, questions, and the discussion of how our research attributes are related, the study selects a combination of various frameworks (general system theory, budget theory, and theory of change). that it applies to interpret the empirical research results. Furthermore, to convert research results into research findings.

The researcher discusses interpretative frameworks key for the study based on five themes (Wotela, 2017): (i) Event(s) that led to the development of the framework. (ii) How the framework was developed and its purpose. (iii) What the framework describes. (iv) The advantages and usefulness of the framework the study points out how the proposed frameworks will collectively help interpret the anticipated research results and findings with the mission to answer the research questions and in turn, fulfil the research purpose and address the research problem. This subcomponent contributes to all research components (chapters 1-7).

Table 2.3 below provides a list of theories, their critical features, opponents, and critiques. After close consideration of all frameworks, the systems theory, budget theory as well as theory of change were selected for the interpretation of empirical research information in converting results into findings. The study

involves a theoretical framework outside the academic lens, which is budget theory nested under public financial management. The usage of the theoretical framework is attributed to its capacity to address all key attributes/variables of the study.

Theories	Proponents	Features	Critics
GST originated from the work of Ludwig von Bertalanffy (1968) pioneered by Ludwig von Bertalanffy (1968)	The classical theorists Max Weber, F. W. Taylor (1911), and Henri Fayol (1916) advanced approaches that are generally viewed as opposing the principles of General Systems Theory (GST).	The theory profoundly influenced management science by framing organisations as systems of interdependent parts, characterized by inputs, processes, outputs, and outcomes	The approach is criticised for its susceptibility to system-wide failure arising from the collapse of a sub-system
Budget Theory: Aaron Wildavsky (1960s)	Aron Wiktavsky (1964) and Patric Roger (2008)	It can passes various approaches and models that guide the allocations of financial resources within organisations particularly in the public sectors. Budget theory provides a valuable tool for school financial management in this context.	Critics argue that traditional budgeting is too focused on inputs (how such money is spent) rather than outcomes (what is achieved). They promote budget reforms that tie funding to performance and result pushing for greater accountability and effectiveness in public spending.
Theory of Change (ToC) pioneered by Carol	Robert Chambers (1990) and and James Scott (1998)	ToC emphasized the importance of clarifying the underlying logic and assumptions of social programs to enhance understanding, improve outcomes, and support effective evaluation. It continues to serve as a key framework for designing and assessing complex initiatives.	ToC emphasized the importance of clarifying the underlying logic and assumptions of social programs to enhance understanding, improve outcomes, and support effective evaluation. It continues to serve as a key framework for designing and assessing complex initiatives. The scientific Management pioneered by
Scientific Management pioneered by Theory Frederick W Taylor (1911)	Scientific Management originated from the work of Frederick W. Taylor (1911)	Theory Frederick W Taylor (1911) Paramboor1,Musah,Hudawi(2016)	By emphasising efficiency, the approach sought to reduce operating costs, eliminate non-essential activities, and optimize inputs through systematic and scientific methods
Human Relations Theory pioneered by (Elton Mayo (1920) & his associates	Sherpard (1954) Kerr (1953)	Human Relations Theory focuses on the individual employee, informal workplace relationships, and employee participation in management	Some practitioners focus on increasing production, using the approach mainly to influence workers to accept management's goals and meet higher output targets.
Classical Organisational Theory by Max Weber and Henri Fayol	Fayol (as cited in Shafritz et al., 2005) and Onday (2016)…	Emphasises human resources in planning, organizing, decision-making, coordinating, and controlling to achieve higher economic returns	The theory's narrow focus on output reduces employees to machine-like roles within a bureaucratic system

Bureaucracy Theory Max Weber Olsen	Olsen(2007)	The organisation emphasizes routine work, a defined chain of command, strict regulations for consistency, and minimal individual involvement	Due to its excessive power, hierarchy, and strict adherence to rules, it struggles to meet the needs of modern democracies, resulting in ineffective, careless, and wasteful administration
Administrative Theory Henri Fayol (1916)	McNamara (2009) Tosi & Carroll (1982)	Some notable shortcomings of administrative theory include its limited view of management. Management should be seen as a social process, with its functions analysed systematically	Abah (2017) argues that administrative theory has not undergone rigorous scientific testing and suffers from inconsistencies and limited sophistication
Behavioural Theory Elton Mayo (1924)	Bateman & Zeithami (1990)	A few important weaknesses of administrative theory highlight that management ought to be treated as a social process, with its functions analyzed both systematically and adaptively.	It fails to account for the human side of workers, viewing motivation as based only on economic and situational influences
Fred Fiedler (1958) proposed the Situational, or Contingency, Theory of leadership.	Bass (1990)	Managers, as Olum (2004) explains, should consider the full context of a situation and focus their actions on the aspects that are crucial to achieving results.	According to critics, the theory assumes that an unfit leader in an adverse situation can only be corrected by substituting the leader
Chaos Theory introduced by Tom Peters (1942)	Koperski (2001)	Chaos Theory acknowledges that events are seldom fully controllable. It proposes that systems naturally evolve toward greater complexity, becoming more unstable and requiring increased energy to sustain that complexity	Usual methods of supporting idealizations in models fail to account for the boundless complexity present in strange attractor systems.
Team Building Theory developed by Bruce Tuckman (1965)	(Johnson, 2010; Secks & Helton, 2014; Tuckman, 1965)	It highlights the use of quality circles, the adoption of best practices, and the pursuit of continuous improvement. The theory primarily centers on teamwork and collaborative efforts	Although interest in teamwork has grown, much of the research on the topic remains inconclusive.
Theory X" and "Theory Y" pioneered by Douglas Mc Gregor (1906-1964)	Maslow (1943)	It presumes that many individuals are inexperienced and lack the ability to take responsibility. Conversely, it also assumes that people derive satisfaction from their work and perform optimally under a leader who supports them in achieving their goals	Employee behavior is influenced more by organizational structures, management policies, and practices than by their inherent traits

Taylor (1911b) was a pioneer of production studies and developed the philosophy of scientific management. He stressed the necessity to improve efficiency in corporate activities. He did, however, suffer criticism for commoditising human resources, even if he was a pioneer.

Mayo's human relations theory, which is supported by Korajczyk (1961) and McGregor (1960) supports the importance of putting workers before machines for productivity. This way, employees are treated as human beings and not mechanical resources. The proponents of this strategy seek to increase production output. This method is commonly used to encourage employees to work in line with management's aims and meet higher production targets (Shepard, 1954).

Fayol's administrative theory of 1925 deals with the duties of individual managers. He identified five major functions of forecasting and planning, organising, commanding, coordinating, and controlling. The basic functions are technical, commercial, financial, security, accounting and management operations. The theory is criticised for simplicity and internal contradictions.

The behaviourism theory, developed by Elton Mayo (2004) Mary Parker Follett and Munsterberg (1913) states that individuals are primarily motivated by financial interests, thus neglecting the human element in organisations. According to Bateman & Zeithaml (1990) the theory is not based on a realistic foundation and overemphasises authoritarian leadership.

The situational/contingency hypothesis, established by Fred Fiedler in 1958, highlights that managers should consider all relevant elements when making decisions and focus on those most crucial to the current circumstance. The effectiveness of management approaches varies with the operational conditions. But critics say this theory implies that the only way to fix a mismatch between a leader's perspective and a bad situation is to change the leader.

Tuckman's 1965 team building theory is mostly based on teamwork and stresses the need of quality circles, best practices and continual development. While the use of cooperation is increasing, the literature offers contradicting information (Seck & Helton, 2014).

Theory X and Theory Y, introduced by McGregor in 1960, describe contrasting management styles. Theory X argues that individuals need coercion due to inherent laziness, while Theory Y believes that people are motivated when provided autonomy and supportive leadership. McGregor criticized this binary classification, emphasizing that employee behavior is shaped more by organisational and management practices than by intrinsic traits.

While management theories provide a useful foundation for understanding organisational processes, no single theory can fully explain all factors influencing school financial management and governance. Therefore, this study is guided by the General Systems Theory, Theory of Change, and Budget Theory, as these theories collectively provide a comprehensive framework for understanding the relationship between governance practices, financial management processes, stakeholder participation, and school effectiveness

2.6.1 General System Theory (GST)

The increasing complexity of an increasingly interconnecting world demands new methods of making life easier, and systems thinking theory, firstly developed by Bertalanffy in 1968 as the General Systems Theory (GST), is touted as an invaluable means to that end (Ercil,2020). GST became eminent when technology became popular, especially with the emergence of computers (Leighninger, 1978; Dubrovsky, 2004), and it has contributed enormously to the study of human behaviour. To supporters such as Leighninger (1978), GST gives a new way of looking at the interaction of human beings in their surroundings: every action (input) has reactions (feedback), and individuals can potentially change a whole system with a strategy change in terms of input. The General Systems Theory (GST) was created to overcome the communication gaps between the disciplines through the consideration of the entire in reference to the parts. Irrespective of its multi-faceted intellectual roots, its

critics like Adams (2012) argue that General Systems Theory is a result of formal convergence of general principles, which are not heavily dependent upon the relationships or forces that exist between components of a system.

The General Systems Theory (GST) is aimed to reveal some universalities of perceptions, principles, as well as models in various disciplines, which can be used to provide the exchange and use of valuable ideas in one area to another. It provides general standards of systems and determines similarities and differences of structures between various systems. GST can be used by the management to resolve the problems by combining different specialisations (Bertalanffy, 1968; Leighninger, 1978; Chikere & Nwnoka 2015). The general science of wholeness, GST is an input-process-output model that is used to demonstrate the behaviour of an organisation both internally and externally. Within it, it describes the duties that are carried out by individuals and groups, whereas outside it analyses the relationships that the organisation has with other organisations (Chikere & Nwnoka, 2015). Moreover, organisations are dependent and subject to the external environment which includes industry context, the larger economic system and the society in general.

The general systems theory (GST) can be useful in bringing socio-economic contributions towards realisation of organisational objectives and to generate desirable outputs. GST is a thorough and holistic model (Bertalanffy, 1968; Leighninger, 1978) that helps in financial management of schools, to organise knowledge, to share concepts, to facilitate discussions, and to build consensus. Weihrich, Cannice, and Koontz (2008) as cited in Chikere and Nwnoka (2015) argue that schools are systems, which take inputs (learners), process them (teaching and learning), and give out outputs (graduates) to the environment at large. Another important point of this model is the description of the operational management in which the inputs will be processed using the basic managerial processes of planning, organising, staffing, leading and controlling.

One of the most important criticisms about the General Systems Theory (GST) is the fact that when it comes to what exactly a system constitutes, it offers no clear or consistent definition (Bertalanffy, 1967). The characterisation of a system by Bertalanffy as a complex of interacting elements is broad and open

to interpretation, so it is difficult to operationalise and subject it to rigorous use in theory. Such ambiguity of the concept of a system has cast doubt on the ability of GST to be useful in explaining phenomena and coming up with testable hypotheses. Another interesting criticism is that in this system failure in a given subsystem can lead to the failure of the whole system.

2.6.2 Budget theory

The theory of budgeting has been instrumental in management, and it has been greatly studied in management accounting having varied theoretical approaches including economics, psychology, sociology and organisational behaviour (Covaleski et al., 2003). Budgeting structure, which is crucial to contemporary financial management, has experienced tremendous changes because of the happenings over the years, economic aspect and the changing government, organisation and individual requirements.

The budget structure has its origin in the late 19th and early 20th century when corporations and governments realised the need to have a systematic financial planning and control. The US Budget and Accounting Act was pioneering as the budget control was established as a necessity in both the corporate management as well as the government management. Budget theory involves principles, scope and functions that are important in the face of budgeting. This comprises some of the background elements of budgeting which are the subjects and objects of budgeting, guiding principles and its various functions which are very important in shaping the overall budgetary policy in organisations. Economic studies of budgeting have focused on rationality, equilibrium and the relationship between budgeting and other variables in an organisation. Psychological and sociological approaches on the other hand focus on human behaviour, power and institutional components that manipulate the budgetary processes. All in all, the budget theory gives a holistic view of the intricacies of the budgeting process, and budgeting is not simply a technical activity, but it is a reflection of the larger institutional and organisational environment in which it exists (Covaleski et al., 2003; Mkasiwa, 2020).

Financial management in schools is vital to effective performance and sustainability of the institutions of education. The implementation of the budget theory is one of the strategies that can be effective since it offers a school governing body a framework to plan and make strategic financial decisions (Reitano, Jones, & Johnson, 2021). The budget theory puts much emphasis on matching financial resources with educational priorities and needs, where finance is a facilitating role that helps the main educational mission of schools, and not the goal in itself.

The budget theory focuses on the importance of transparency and accountability in management of schools finances. It is an orientation strategy that directs school leaders and financial managers in making strategic decisions that resonate with the goal of the institution with empowered financial knowledge and systematic reports to stakeholders (Gervero & Ybañez, 2021). Through such transparency, schools will be able to establish trust and legitimacy among their parents, community, and other stakeholders and thus reinforce their reputation and increase their ability to raise the necessary funding (Irawan et al., 2021).

To conclude, the budget theory has a number of benefits to SGBs when it comes to school funds. They are financial resources, instructional priorities, financial management skills, transparency and accountability (Acido & Kilongkilong, 2022; Reitano, 2020; Irawan et al., 2021; Gervero & Ybañez, 2021). A combination of these factors leads to the further enhancement of efficiency and sustainability of educational institutions.

Although the traditional budgeting methodology has been widely used, a number of researchers have criticised it (Fisher, Sprinkle, & Walker, 2007; Waal, 2005). These criticisms bring out the fact that due to the strict nature of traditional budgets it is more likely to focus on achievement of set targets and thus inhibit innovativeness and creativity. This rigidity restrains the organisations to change as well as respond well to the market needs (Libby & Lindsay, 2010). Also, the nature of budget allocation which is competitive drives territorial behaviour and self-interest among the department or individuals.

Such a competition of resources can hinder cooperation and transfer of information, which in turn makes the organisation ineffective (Caiden, 1980).

2.6.3 Theory of change

The Theory of Change is applied in this study as a results-chain lens. It links governance inputs, such as capacity and training, through financial processes, such as budgeting, procurement and control, to governance outcomes, such as accountability and compliance, and it is used to locate the points at which that pathway breaks down. This is the basis on which the theory informs Pillars 3 and 4 of the proposed framework (see Section 6.4).

According to Matjila (2023: 23), the Theory of Change (ToC) provides recommendations on the sequencing of activities chronologically in a study undertaking. According to Matjila, Dhillon, and Vaca (2018) define ToC as a model of understanding the positive impacts that develop when organisations adopt effective policies and practices (2.2.4). In line with this, this study uses ToC to offer a logical and systematic chain of activities of the research relating each step of the research to the desired outcomes and demonstrating how organisational practices can result in enhanced financial governance.

The Theory of Change has now become a major construct in programme evaluation, development planning and organisational strategy. Its use has since been extended to strategic planning in the non-profit and public sector, originally based on programme theory. ToC can be used in development settings to transform underlying assumptions into visible and testable patterns of causal links between intervention and long-term goals, allowing stakeholders to clearly define the direction in which they would like development to proceed (Stein & Valters, 2022). As Vogel et al., (2021) note, an articulated ToC improves the learning process and accountability with the identification of essential mechanisms of change and critical success factors.

The Theory of Change has been used in this study to comprehend the role of better financial management in the schools as far as better governance is concerned. It will help trace the connection between the challenges defined, including low compliance further, lax oversight and absence of stakeholder

involvement, and the reform mechanisms that are suggested to solve those (Breuer et al., 2021). It involves formulation of assumptions, activities, expected results, and the long-term effects. This kind of clarity facilitates implementation, monitoring, as well as impact assessment.

The application of ToC in the study is based on three principles, including evidence-driven intervention development, stakeholder engagement, and adaptive learning. ToC, firstly, makes sure that the strategies of reform are based on the data obtained with the help of interviews, observations, and reviews of the policies. Second, it facilitates inclusivity as it engages key actors, such as school master, SGBs, FINCOMs, and even parents in both problem diagnosis and creation of solutions, thus increasing legitimacy and congruence with democratic principles of governance (Vogel, 2021). Third, ToC promotes the adaptive learning, which makes it possible to adjust interventions to the changing context and unpredictable events. This is imperative in the dynamic school settings in the general public and facilitates a multi-level governance strategy which takes into account the institutional and systemic factors (UNESCO, 2023).

However, Theory of Change is not without criticism. Scholars warn of its propensity to conform to linear and highly simplified approaches to the understanding of change that might fail to recognise the complexity of social systems and the contribution of power relations and unpredictability (Valters et al., 2021). It is also able to support the top-down planning in case controlled by external actors reducing the relevance of localities and stakeholders' ownership (Eyben & Roche, 2020). In addition, Dhillon and Vaca (2023) state that ToC in many cases does not have enough reflection on the assumptions made regarding causal pathways, which can undermine its strategic use.

Irrespective of these shortcomings, the Theory of Change is still quite appropriate to this research. The logical consistency of the research design is reinforced by its capacity to explain how interventions like training financial commissions, implementation of procurement processes and involvement of stakeholder's link to such results as transparency, accountability and compliance. ToC is a useful instrument in planning and evaluating financial

reforms in the management of the public school system because it allows a clearer understanding of the goals and the outcomes of the study by associating variables with the objectives.

2.6.4 Integrating General Systems Theory, Budget Theory, and the Theory of Change in Evaluating Effective Governance in Public Schools and financial management

Combination of General Systems Theory (GST) with Budget Theory, and ToC provide a full theoretical basis in examining proportion of good governance and efficiency of funds that provide management in public schools in City of Tshwane. All the theories have their unique and complementary contribution to the study, which deepens its ability to study, analyse, and reform the school governance systems.

The General Systems Theory is applicable as overarching framework which considers schools as open systems in the context of wider societal, administrative and policy systems. The systems perspective as proposed by von Bertalanffy (1968) states that schools operate based on the inter-relationship of subsystems, which include leadership, finances, procurement, and community engagement. A good governance is therefore dependent on the smooth functioning of these interdependent components. The GST focuses on inputs, outputs, processes, and feedback loops, which are important in determining how financial inputs undergo governance structures to result in outcomes, including transparency, accountability and stakeholder trust. GST assists in theory in this research to conceptualise the school as a dynamic system of governance, which responds to both internal and external regulations.

The Budget Theory supplements GST by paying particular attention to principles, processes, and politics of resource assignment in the public sector. Budget Theory is based on the principles of public administration and fiscal governance and describes the role of budgeting as a sign of organisational priorities, decision-making processes, and accountability (Rubin, 2019). Budget Theory, when applied to the situation of a public school, will give us insight into

how financial planning, execution and oversight are used as instruments of governance. It helps the study analyse the alignment of school budgets to policy objectives, the financial practices were congruent with the good governance principles including equity and efficiency, and whether the school decision-making process was transparent and participatory.

Although GST and Budget Theory provide structural and procedural knowledge, Theory of Change provides a strategic and developmental perspective by explaining how specific interventions can result in better governance results. ToC identifies the causal relationships between the present financial management issues, including non-compliance, insufficient transparency, or the absence of stakeholder engagement, and the desired results, including the enhanced accountability and resource optimisation (Stein & Valters, 2022). This theory informs the research to seek assumptions on the planned reforms and evaluate the progress in terms of quantifiable measures. Through this, it enhances the alignment between the diagnosis of problem, design of interventions, and assessment of the impact of interventions in the long-term.

When these three theories are combined, they form a three-dimensional analytical lens:

- General Systems Theory provides a macro level insight on how schools exist as an interdependent system.
- Budget Theory will give a meso-level view of the interaction between financial decisions and transactional structures of governance.
- Theory of Change provides a micro-level plan on how to implement and assess the reforms that should improve good governance.

The combination of the two will enable the research to stop being an isolated analysis but a comprehensive approach to understanding governance within the context of the public schools. This theoretical triangulation makes the findings more reliable and useful since the why and how do not just answer the what and how of the failures and success of governance. This hybrid is crucial in a situation like Tshwane where the lack of efficiency and historical injustices

continue to undermine the political processes and therefore, in the contextuality of appropriately and evidence-based governance reforms, participation-based.

2.7 A CONCEPTUAL FRAMEWORK FOR FINANCIAL MANAGEMENT

This Subsection has two fundamental functions. It first summaries the main debates under Subsections 2 to 6, which is interested in conceptualising the way the study will be conducted. The study develops a conceptual framework as the most significant conclusion of the literature review illustrating how the research develops the insights provided by the prior research (Kumar, 2014; Wotela, 2017). The literature reviewed (2.1-2.6) is summarised in a Figure 2.9. Second, according to the reviewed literature, the study suggests ways of implementing the empirical section of the research, explaining the most appropriate methods of gathering, tabulating, processing, analysing, presenting, and understanding observed study results .Figure 2.9 illustrates how each subsection connects and their relevance to research questions.

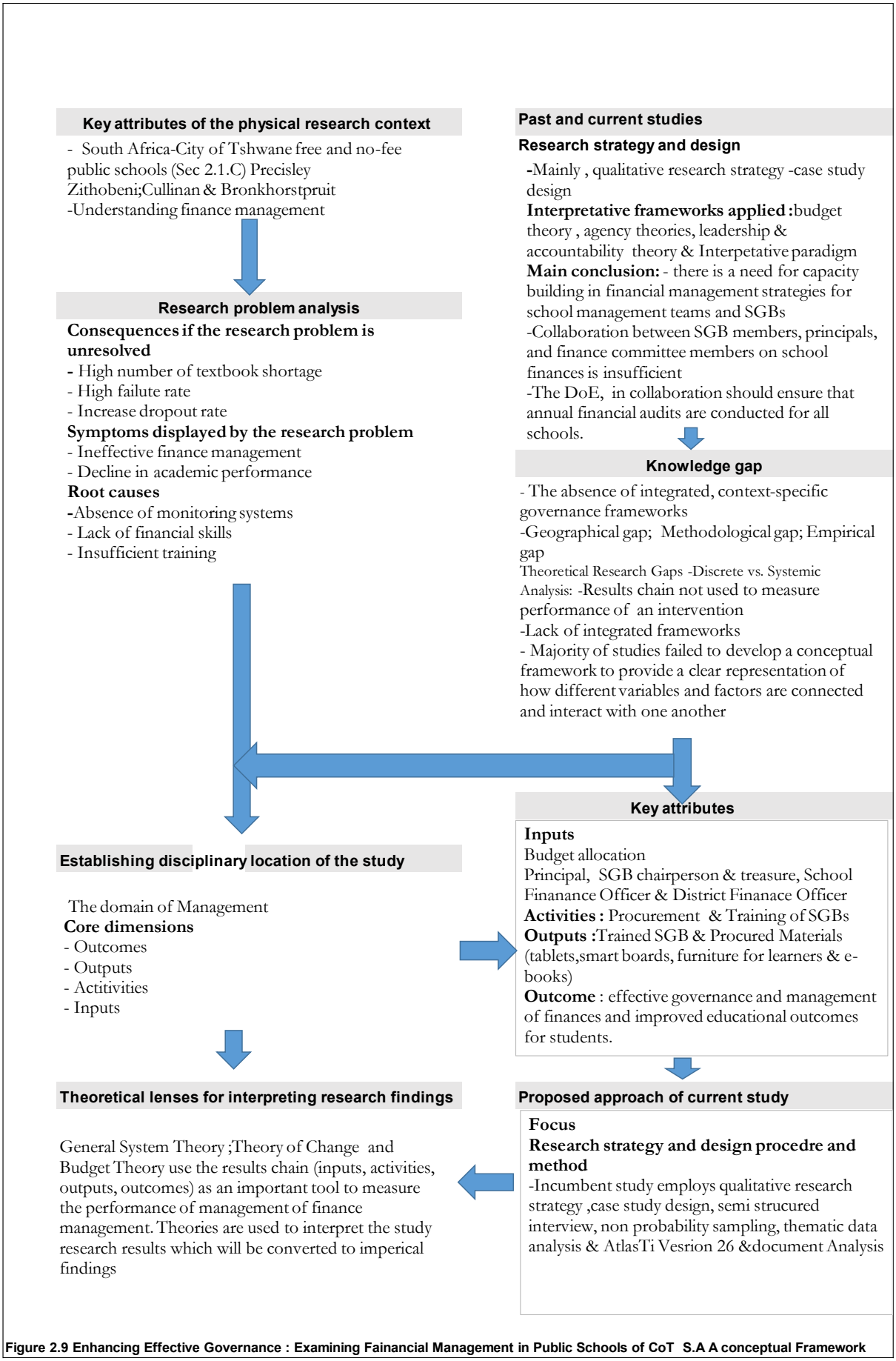


Figure 2.9 Enhancing Effective Governance : Examining Fainancial Management in Public Schools of CoT S.A A conceptual Framework

2.9: Enhancing Effective School Governance through Examining Financial Management Practices in Public Schools of CoT, SA – A Conceptual Framework

The literature review has covered the history of the existence and the nature of the public schools at the global level and then limited it down to the Tshwane municipality, with specific reference to, Bronkhorstspruit, Rethabiseng and Cullinan to contextualise the research problem (2.1).

The literature review found that there are several critical challenges related to the research issue, i.e.: (i) the insufficient financial and governance abilities of School Governing Bodies (SGBs), (ii) the weak or absent monitoring systems, and (iii) the absence of training opportunities (2.2) (Mafukula, 2023; Khoza, 2021; Molefe, 2025). Such shortcomings have been linked to a lack of learning materials, poor student performance and increased dropout rates. Table 2.8 provides a summarised account of both international and local research who have examined ineffective or lacking management of Teaching and Learning Materials (TLMs) thus demonstrating existing gaps in the literature (2.3).

Table 2.3: Synthesis of earlier and recent related research

COMPONENT	SYNTHESIS OF LITERATURE
1. Synthesis of earlier & recent related research reviewed for study knowledge gap analysis	• **Studies reviewed:** (Moate, 2018; Ngata, 2018; Xulu, 2020; Khoza, 2021; Dlomo, Buthelezi Mhlongo & Ajani, 2022; Odide, Nduku & Ndaba, 2022; Mafukula, 2023). • These investigations were examined to explore financial management root causes in South African public institutions, emphasising non-compliance, unaccountability, and lack of answerability. • These problems, linked to historical injustices, highlight the significance of effective governance and management of finances in addressing inequalities and improving public services, particularly in Tshwane, South Africa.
2. Aims and Objectives	• To explore the levels and practices of financial management in public schools. • To determine the financial management capabilities of key officials (SMT, SGB, and finance staff). • To investigate the gaps and challenges in financial management and governance. • To propose mechanisms to enhance effective financial governance in public schools.
3. Research Strategies, Design, Procedures and Method	• **Research approaches:** One study utilised a quantitative approach with survey questionnaires. Two studies adopted a mixed-method approach (surveys and interviews). The majority employed qualitative approaches. • **Research design:** Predominantly case study design to gather in-depth information. • **Data collection procedures and methods:** Semi-structured interviews/questionnaires were used across studies to address sensitive topics such as compliance, accountability, and transparency. Document analysis was also used in some studies.
4. Findings	• School financial systems were ineffective due to inadequate state funding, resulting in poor fund management. • SMT and SGB face capacity constraints that affect prudent financial management. • Limited ability to generate supplementary funds further weakens school financial sustainability.
5. Key Discussions and Conclusions	• There is a lack of coordination between SGBs and other authorities in managing school finances. • Role ambiguity was observed among members of the SGB. • Inadequate legal and policy frameworks govern school financial management. • These challenges collectively undermine transparency, accountability, and effective service delivery.

This study is put into context in the academic field of management (Section 2.4) with a focus on the central aspects of the results chain (i.e. inputs, activities, outputs and outcomes). It is based on this that the study categorically disaggregates the elements or sub elements of management through systems thinking approach (Gharajedaghi, 2006) (Section 2.5). The approach will help to discover the main attributes and explain their relationship to the sphere of management. Analysis of these characteristics makes it possible to choose the appropriate theoretical frameworks , namely General Systems Theory, Budget Theory and Theory of Change) to inform the explanation of the anticipated empirical observations (2.6).

In summary, the study suggests the use of a qualitative research approach to investigate finances management. It is proposed to use a case study design

since such a design provides more comprehensive, contextual and multifaceted information about specific cases and improves the knowledge of the subject matter. The obtained data is analysed thematically. The above-mentioned approach is described in the methodology chapter and the reasons why is considered to be appropriate in this study.

CHAPTER 3: RESEARCH STRATEGY, DESIGN, PROCEDURE, AND METHOD

3.1 INTRODUCTION

This chapter details the methodological architecture employed to investigate the financial management practices of public schools within the City of Tshwane (CoT). Grounded in a commitment to scientific rigor, the methodology is designed to address the study's core research questions regarding fiscal administration, competency, and governance gaps. It provides a comprehensive justification for the selected research paradigm, approach, and design, while outlining the procedures for participant sampling, data collection through interviews and document reviews, and thematic data analysis.

3.2 RESEARCH PARADIGM

A sound methodological design requires not only the selection of appropriate research methods but also the identification of the philosophical assumptions that guide the inquiry. A research paradigm provides the overarching framework through which researchers understand reality, generate knowledge, and recognise the role of values in the research process. It encompasses ontological assumptions concerning the nature of reality, epistemological assumptions regarding the relationship between the researcher and the phenomenon under investigation, and axiological assumptions relating to the influence of values on the research process. These philosophical foundations are illustrated in Figure 3.1. Common paradigms employed in educational and qualitative research include positivism, post-positivism, interpretivism, pragmatism, and critical realism (Paudel, 2024).

This study is grounded in the interpretivist paradigm because it seeks to understand how and why financial management practices are enacted within public schools in the City of Tshwane. The study focuses on the meanings, experiences, and perspectives of individuals directly involved in school financial management rather than on measuring variables or testing predetermined hypotheses. An interpretivist approach was therefore considered most

appropriate because it facilitates a deeper understanding of participants' experiences within their specific social and organisational contexts. In contrast, a positivist paradigm was deemed unsuitable, as the study aims to explore participants' interpretations and experiences rather than establish causal relationships through statistical analysis.

Interpretivism is particularly relevant to studies that seek to understand the meanings individuals attach to their experiences and social interactions (Gray, 2021; Maimela, 2021). Within the context of this study, it enables an exploration of financial management as a socially constructed process shaped by institutional culture, stakeholder relationships, policy interpretation, leadership practices, and contextual challenges. Consequently, the study moves beyond viewing financial management merely as a technical or administrative function and instead examines how key stakeholders experience and interpret financial governance within their respective school environments.



Figure 3.1 :Philosophical pillars of research paradigms

From an epistemological perspective, knowledge is viewed as socially constructed through interaction between the researcher and participants. Understanding financial management practices therefore requires engagement with those directly involved in the processes being studied. Through this interaction, the researcher gains insight into

how stakeholders interpret policy directives, make financial decisions, and respond to the practical realities and constraints of school financial governance.

Axiologically, the interpretivist paradigm acknowledges that research is value-laden and that researchers cannot be entirely detached from the research process. Accordingly, this study is guided by ethical principles such as fairness, transparency, integrity, and respect for participants (Edwards, 2023). These values informed both the conduct of the research and the interpretation of findings relating to financial accountability and governance practices within schools.

As illustrated in Figure 3.2, the study employed a qualitative case study methodology that is consistent with the principles of interpretivism. This methodological approach enabled an in-depth exploration of financial management practices within their real-life contexts and ensured that the findings were grounded in participants' experiences and perspectives. Consequently, the study was able to generate a rich understanding of existing practices, challenges, capacity needs, and opportunities for strengthening financial governance in public schools.

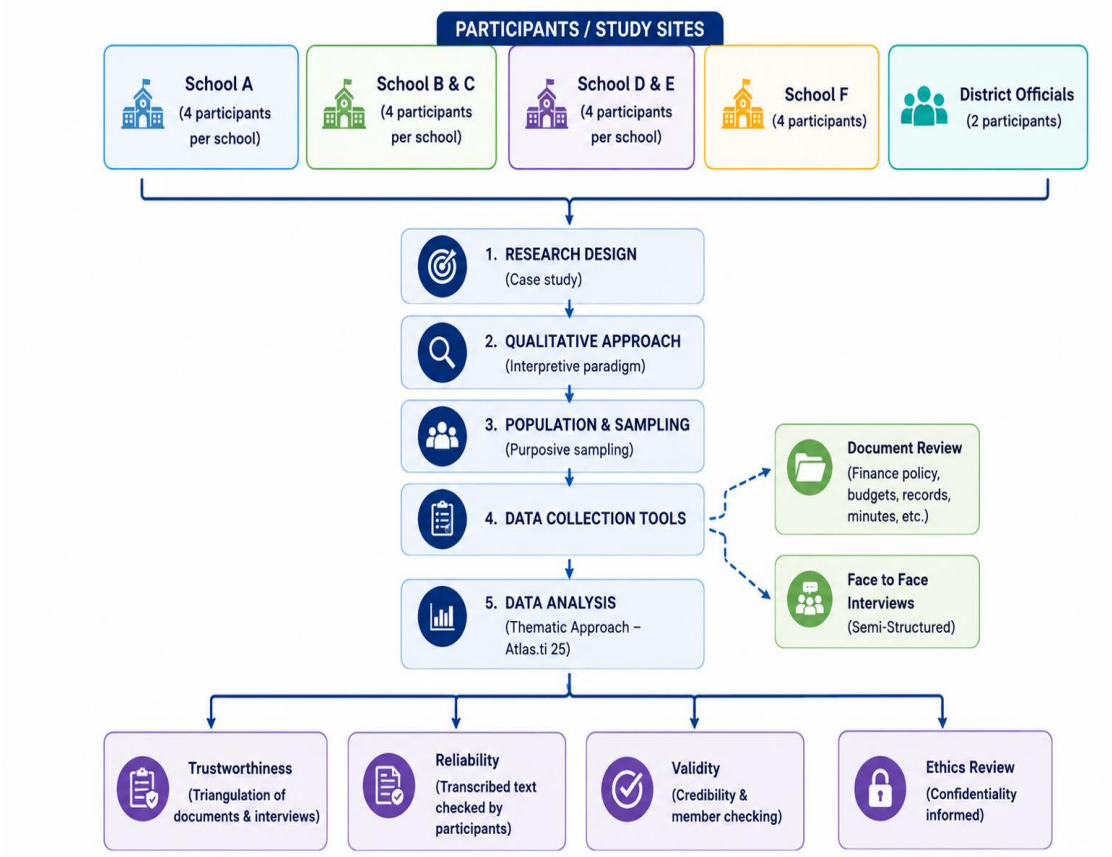


Figure 3.2 :Methodological journey

3.3 RESEARCH APPROACH

Examination of financial management practices in public schools within the City of Tshwane (CoT), South Africa, involves a complex and multifaceted phenomenon influenced by governance structures, leadership practices, organisational culture, stakeholder participation, and broader socio-economic factors (Mei, 2024; Tracy, 2024). Given this complexity, a qualitative research approach was considered most appropriate, as it enabled an in-depth exploration of participants' experiences, perspectives, and interpretations of financial management practices within their natural contexts.

This methodological choice was grounded in the interpretivist paradigm, which emphasises understanding the meanings individuals attach to their experiences and the social contexts in which these experiences occur (Gray, 2021). The study sought to critically explore the effectiveness of financial management practices in selected public schools in Tshwane through the perspectives of key stakeholders involved in school financial governance. By focusing on participants lived experiences and perceptions, the study aimed to gain a deeper understanding of how financial management practices are implemented and how they influence school governance and effectiveness.

A qualitative approach was particularly suitable because it facilitated a comprehensive understanding of the human and contextual dimensions of budgeting, resource allocation, procurement processes, financial accountability, and compliance with financial regulations (Ahmed, 2024; Nguyen, 2024; Purba, 2025). The approach enabled the researcher to examine how participants interpret, experience, and respond to financial management challenges within their specific school contexts. This depth of understanding was necessary to capture the complexities and realities associated with financial governance that may not be adequately reflected through numerical data alone.

Although a quantitative approach was considered, it was not adopted because it would have focused primarily on numerical measurement and statistical relationships, limiting the ability to explore the contextual factors, perceptions, and experiences that shape financial management practices in schools. The

study required rich, detailed accounts of participants' experiences to understand the factors influencing effective financial governance and resource management.

The qualitative approach also provided the flexibility to explore emerging issues and contextual variations across schools. This was particularly important because financial management practices may differ according to school size, location, leadership approaches, governance structures, and available resources (Creswell, 2019). Such flexibility enabled a more nuanced examination of the realities of financial management within diverse school settings.

Overall, the qualitative research approach provided a rich and contextually grounded understanding of financial management practices in public schools. It enabled the study to capture the perspectives and experiences of those directly involved in financial governance, thereby contributing to a deeper understanding of the factors that influence the effectiveness of financial management in schools (Creswell, 2019; Silulwane, 2019).

3.4 RESEARCH DESIGN

Consistent with interpretivist paradigm, the study employed multiple sources of evidence to facilitate a comprehensive understanding of financial management practices in public schools. The use of different sources of information enabled the researcher to examine the phenomenon from multiple perspectives and to develop a richer understanding of the context within which financial management is practised.

A key strength of the case study design is its ability to draw on various forms of evidence to gain an in-depth understanding of a phenomenon in its natural setting (Yin, 2018; Dwangu, 2021). This was particularly relevant to the current study because financial management practices are influenced by institutional, governance, leadership, and contextual factors that can only be fully understood within the environments in which they occur. The study therefore focused on exploring financial management practices within the real-life settings of the selected schools, allowing for a contextualised understanding of

the challenges, experiences, and realities faced by stakeholders responsible for financial governance.

The use of multiple sources of evidence also enhanced the credibility of the study through triangulation. By examining evidence from different sources, the researcher was able to compare and corroborate findings, thereby strengthening the trustworthiness of the study and reducing the likelihood of relying on a single perspective (Creswell, 2019).

Furthermore, the multiple-case study design enabled both within-case and cross-case analysis. While each case provided detailed insights into the financial management practices of a specific school, comparisons across cases facilitated the identification of recurring patterns, contextual differences, common challenges, and effective practices. This comparative dimension contributed to a more comprehensive understanding of financial management practices across the participating schools.

The findings generated through the case study design have practical significance for both policy and practice. By providing context-specific insights into the implementation of financial management practices, the study contributes to a better understanding of the factors that support or hinder effective financial governance in public schools. Such insights may inform future policy development, capacity-building initiatives, and governance interventions aimed at strengthening financial accountability and resource management within schools.

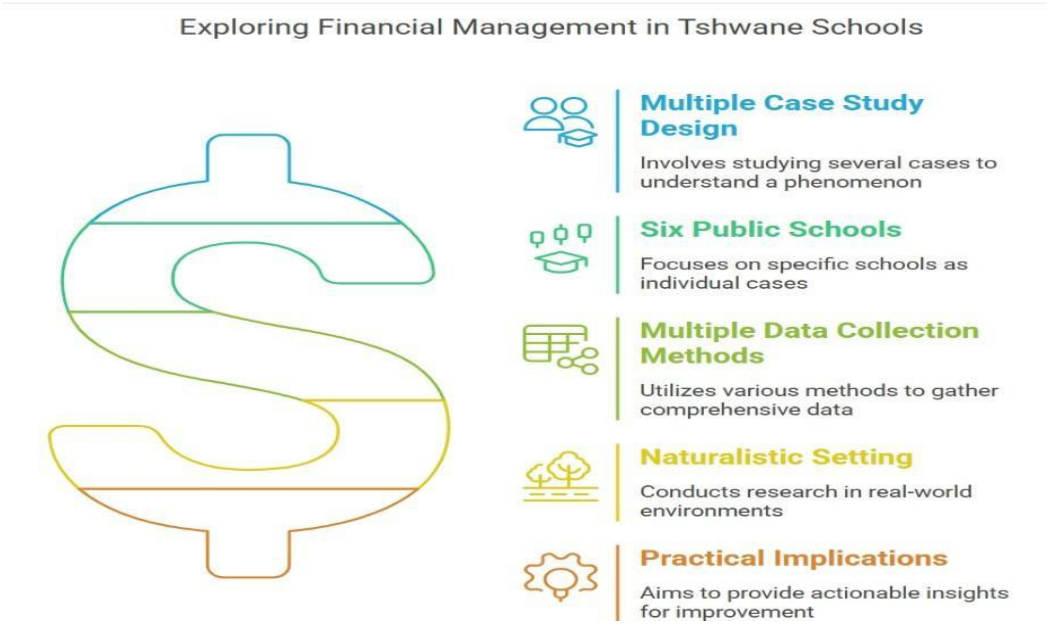


Figure 3.3: Case study design.

Despite these strengths, the case study design has certain limitations. The findings are context-specific and are therefore intended to provide analytical rather than statistical generalisation (Aina & Bipath, 2020; Hancock, Algozzine, & Lim, 2021). In addition, the interpretation of qualitative data may be influenced by researcher subjectivity, despite measures taken to enhance credibility and trustworthiness. The design is also time- and resource-intensive, requiring substantial effort to collect, manage, and analyse large volumes of qualitative data (Mei, 2024; Tracy, 2024). Furthermore, because financial management practices are shaped by multiple interacting factors, including leadership, governance structures, stakeholder participation, and contextual conditions, it is often difficult to isolate the influence of a single variable. Nevertheless, these limitations do not diminish the value of the case study design for generating rich, contextual, and practically relevant insights into financial management practices in public schools

.

3.5 POPULATION AND SAMPLING

As Willie (2024: 47) points out, the concept of a population is central to research methodology, which involves a defined group of people that have similar characteristics in a certain geographical or institutional setting. This concept is the basis of any given research undertaking as it offers the structural background of the development of research questions and hypotheses. In defining the population, scientists can have a comprehensive picture of the population in question and thus make a systematic analysis of the observed phenomenon (Akyildiz & Ahmed, 2021). Comparatively, the target population is a carefully identified group of the overall population, and it is chosen based on certain characteristics or inclusion criteria which are directly related to the study objectives.

Hence, the researcher submits that the population is a larger group that applies to the research question (all the stakeholders of the South Africa public schools and engaged in financial management). In dissimilarity, a more specific subclass of the target population, which contains the required or a particular group, one is interested in studying, is a part of the total population (Sebidi, Aina, and Kgwete; 2023).

Population compromised all stakeholders involved in financial management across the 526 public schools in the CoT Metropolitan Municipality (54 Section 20 and 472 Section 21(1)(c) schools). Four Education Districts constitute this municipality, and they are Gauteng North, Tshwane South, Tshwane West and Tshwane North. The target population was Section 21(1)(c) schools, located in Gauteng North District (GN) , specifically within Bronkhorstspruit, Zithobeni, and Cullinan**.** These schools exercise decentralised financial autonomy and are directly responsible for budgeting, procurement, and accountability in line with the South African Schools Act (1996).

Sampling Method: Non-random purposive sampling was employed to select information-rich cases and participants who possess direct responsibility for financial governance. Additionally, the non-random purposive sampling method was used to identify a sample of schools and participants in the

Gauteng North District with regard to certain characteristics or knowledge concerning the financial management practices, which allowed representing the objectives of the study, as well as to obtain a variety of experiences (Sebidi, 2019; Dwango 2021). Similarly, the choice of sampling was to determine the units that had the highest likelihood of providing the most appropriate and a lot of data, as the researcher was interested in. A purposive sampling strategy selected six schools (three primary, three secondary) representing diverse socio-economic contexts. Participants were principals, SGB chairpersons, treasurers, finance officers, and district finance officials.

Sample Size: To increase the viability and concentration of the research, a smaller sample of schools was chosen, which is according to Bell, Harley, and Bryman (2022) sufficient **to** manage the scope of the research and not generalise it on a larger population. A total of 26 participants were selected, including six school principals, six SGB chairpersons, six SGB treasurers, six school finance officers, and two district finance officers. The sample size used in the study is reasonable due to the relative homogeneity of roles and responsibilities as well as financial management practices among finance committees in the public schools. (Bell, Harley, & Bryman, 2022).

Even though the conclusions made using these samples cannot be generalised to the larger population, as the study is a qualitative one, the results can be used in future research studies in the same settings. As Akkas and Meydan (2024) point out, in qualitative research, the sources of data are not taken at random but are carefully selected using the purposeful sampling technique, and this research is no exception.

This homogenous approach enabled the researcher to detect the major patterns and trends among the participants such that a more in-depth insight into common experiences, viewpoints, and behaviours pertaining to the research aims might be realised. It also guarantees comparability and rationality of the study findings because it allows more specific analysis and interpretation of data (Bell, Harley, & Bryman, 2022). SGBs were chosen based on the factors that it controls and manages school finances. The sampled SGBs have a shared understanding of financial principles, which makes sure that the

decisions regarding budgeting, expenditure, and allocating resources are adequate about long-term financial priorities and educational ones.

On the same note, SFOs were chosen based on their common background and experience in negotiating financial regulatory frameworks, which contribute to the assurance of compliance and reduction of possibility of financial mismanagement. The sample also includes District Finance Officers due to their knowledge on school financial management.

Table 3.1: Study participants

SCHOOL	ROLE	CODE	NUMBER
SCHOOL A	Principal, SGB Chairperson, SGB Treasurer, School Finance Officer	SPA;SCA;STA;SFOA	4
SCHOOL B	Principal, SGB Chairperson, SGB Treasurer, School Finance Officer	SPB;SCB;STB;SFOB	4
SCHOOL C	Principal, SGB Chairperson, SGB Treasurer, School Finance Officer	SPC;SCC;STC;SFOC	4
SCHOOL D	Principal, SGB Chairperson, SGB Treasurer, School Finance Officer	SPD;SCD;STD;SFOD	4
SCHOOL E	Principal, SGB Chairperson, SGB Treasurer, School Finance Officer	SPE;SCE;STE;SFOE	4
SCHOOL F	Principal, SGB Chairperson, SGB Treasurer, School Finance Officer	SPF;SCF;STF;SFOF	4
GN DISTRICT OFFICE	District Finance Officials	DFO 1;DFO2	2
TOTAL	—	—	26

Anonymity: To address the ethical standards of research, the identities of the schools and individuals were anonymised through the use of pseudonyms to prevent the disclosure of their identities as illustrated in Table 3.1. To guarantee confidentiality, schools were identified using codes, such as School A, B, C, D, and E, whereas participants were coded based on their occupations and school affiliation. To illustrate, the SPA was made the principal of School A, SCA the chairperson of SGB, STA the SGB treasurer and SFOA the school finance officer. Equally, the participants of the School B were identified as SPB (principal), SGB (SGB chairperson), etc. The district level finance officer was

appointed as DFO. This coding system was confidential and at the same time, it was clear and consistent in the presentation and analysis of data.

The following were the inclusion and exclusion criteria of each group of participants:

- **Principals, School Finance Officer (SFOs) and District Finance Officer (DFOs)**

The participants actively working in the public-school sector, either in an administrative or managerial position, and possess direct involvement in the monetary pronouncement-making processes of their respective schools. They ought to be conversant with budget planning, allocation and supervision. The principals have been specially selected in this study since they are the professionals heading the schools, and by default they are members of the SGBs. In that manner, they handle the accountability in the financial transactions of the schools to both the DoE and parents. Therefore, they should be knowledgeable about every financial management process of their schools.

DFO oversees and assists in the adherence to financial policies and rules and makes sure that schools administer and report their finances in a diligent manner. The SFOs that are generally corrupted to manage the day-to-day financial affairs of the school on behalf of the SGB help with the preparation of cheques and represent the members of the finance sub-committee.

- **SGB members**

The respondents are parents or legal guardians whose children are attending the public schools. These participants are also the active participants in the education of their children such as the school activities which can provide valuable information about their perception and experience related to the school finances administration.

The chairpersons of the SGBs were included in the study as they play the crucial role of ensuring issues of school governance such as financial management. They are also the members of all SGB sub-committees. On the same note, SGB treasurers are also recognised as the heads of SGB finance sub-committees with the responsibility of implementing the school financial

policies. The treasurer, in this role, is a legal requirement to be among the authorised signatories in the school bank account. As such, they must possess some financial knowledge. As a result, the participants were all in good position to supply the pertinent data, to the study (Cresswell & Hirose, 2019).

The following were the exclusion criteria:

- **Principals, SFOs, and DFOs:** The people who did not work in the public schools or those who did not have experience in the financial management of schools were not included. People who had conflicts of interest like personal financial interest in the research topic were also not eligible to be selected.
- **Former members of SGB:** These were the people who were no longer actively participating in the school governing system or the people who had a conflict of interests because of the financial interests with the school funds. Also, SGB members who lost their children on the enrolment to the public schools.

The research achieved data saturation when no information or themes were found in the participants by collecting and analysing data. This qualitative criterion gave a quality coverage to the perspectives thus ensuring depth and richness in the findings.

3.6 RESEARCH INSTRUMENTS AND DATA COLLECTION TECHNIQUES

Effective data collection requires careful planning to ensure that the information gathered is accurate, reliable, and aligned with the objectives of the study (Akyildiz & Ahmed, 2021). A data collection management plan serves as a framework for organising and coordinating all activities related to data collection, thereby promoting methodological rigour, ethical compliance, and consistency throughout the research process.

Prior to data collection, a comprehensive management plan was developed to guide the implementation of the study. The plan outlined key activities, timelines, procedures, ethical requirements, and roles associated with the data collection process. It also established protocols for obtaining informed consent,

conducting interviews, recording and storing data, maintaining confidentiality, and managing research documentation. Such planning enabled the researcher to anticipate potential challenges, allocate resources effectively, and ensure the systematic collection of data (Kung, 2022; Liu, 2024).

As illustrated in Figure 3.4, the data collection management plan incorporated the selection of participants through purposive sampling, scheduling of data collection activities, adherence to ethical requirements, and procedures for ensuring data quality and integrity. Ethical clearance was obtained from the University of South Africa (UNISA) Ethics Committee, while permission to conduct the study was secured from the Gauteng Department of Education (GDE), the Unit for Research and Knowledge Management, and the Gauteng North District. The plan contributed to the credibility and dependability of the study by providing clear guidance on the procedures to be followed throughout the data collection process.

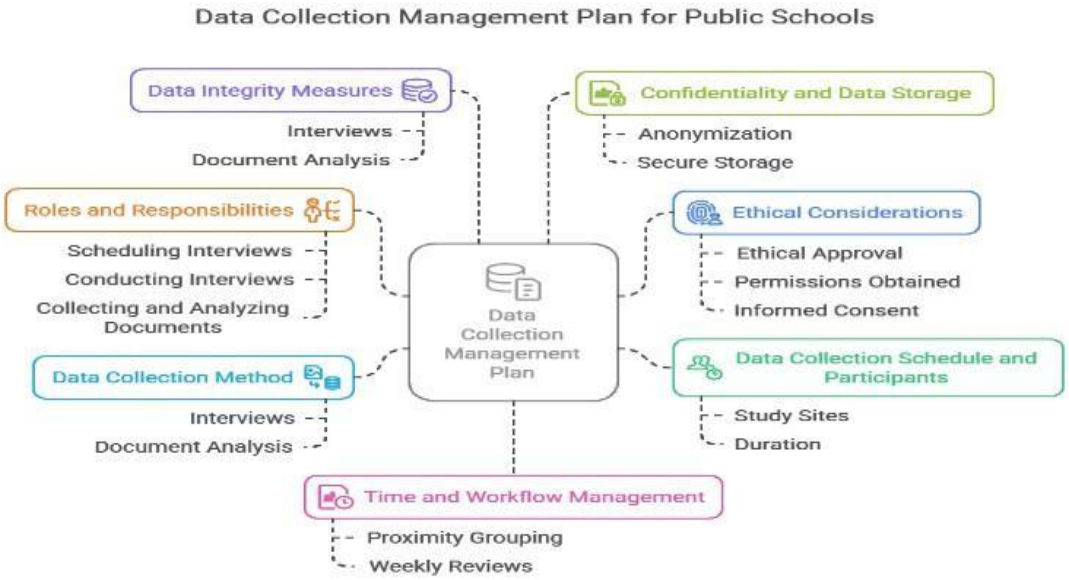


Figure 3.4: Data Collection Management Plan

Pilot Study

A pilot study was conducted prior to the main study to assess the feasibility of the research design and to evaluate the effectiveness of the data collection

instruments and procedures. Pilot studies are valuable for identifying potential methodological challenges and refining research instruments before full-scale implementation (Liu, 2024).

The pilot study involved two district officials and two school principals who met the inclusion criteria but were not part of the final sample. These participants were selected because of their direct involvement in school financial management and their ability to provide informed feedback on the interview protocol.

The pilot interviews enabled the researcher to evaluate the clarity, relevance, and sequencing of the interview questions. Several areas requiring refinement were identified, including questions that were ambiguous, overly technical, or no longer relevant to current financial management practices. For example, questions relating to the use of cheques were revised to reflect the current use of Electronic Funds Transfers (EFTs) in school financial transactions.

The pilot study also assisted in estimating the duration of interviews, which ranged between 45 minutes and one hour, rather than the anticipated 30 minutes. In addition, it provided an opportunity to assess the effectiveness of audio-recording procedures, note-taking practices, and participant engagement. Feedback from participants indicated that certain questions required rephrasing to improve clarity and encourage more detailed responses.

Based on the findings of the pilot study, the interview schedule was refined to improve the flow, clarity, and relevance of the questions. Minor adjustments were also made to the document review schedule to ensure alignment with the objectives of the study. These improvements enhanced the overall quality, consistency, and effectiveness of the data collection process.

Data Collection

Data collection refers to the systematic process of gathering information to answer research questions and address the objectives of a study (Creswell & Hirose, 2019; Dewi, 2021). Within this study, data collection involved obtaining information and perspectives from purposively selected participants who were

directly involved in financial management and governance within public schools.

Consistent with the interpretivist paradigm and multiple-case study design, the study adopted qualitative data collection methods that enabled an in-depth exploration of participants' experiences and perspectives. Data were collected through semi-structured face-to-face interviews and document analysis.

Semi-structured interviews served as the primary data collection method because they provided participants with the opportunity to describe their experiences, perceptions, and practices in their own words. This approach was particularly suitable for exploring the meanings that participants attach to financial management processes within their respective school contexts (Sebedi, 2019). The flexibility of semi-structured interviews also enabled the researcher to probe and clarify responses where necessary, thereby generating rich and detailed data.

To complement the interview data, relevant documents were analysed to provide contextual information and corroborate participants' accounts. The use of multiple sources of evidence strengthened the credibility of the study by facilitating triangulation and providing a more comprehensive understanding of financial management practices within the participating schools.

Overall, the data collection process was guided by the principles of qualitative inquiry and was designed to generate rich, contextually grounded information that would address the research questions and objectives of the study.

3.6.1 Semi-structured interviews approach

Bringing the material of Bell, Harley, and Bryman (2022), Creswell and Hirose (2019) information collection instruments such as questionnaires, interview schedules and observations checklists are designed in such a way that systematically capture information that addresses the research questions as well as the study objectives. To ensure that information collected is effective, these instruments must be purposively aligned with the research design

Creswell and Hirose (2019). Dewi (2021) postulate that the instruments should reflect systematic nature of inquiry capturing not only responses, but also contextual condition of the study belong. Further Bell, Harley, and Bryman (2022), highpoint the significance, clarity, reliability, and relevance of instruments, emphasizing that that well-constructed questions are fundamental to producing meaningful and trustworthy findings.

The interview schedule covered all the research questions in an effective manner, enable the participant to give detailed answers, as well as free of mistakes (Lim, 2024). The study key informant interview was developed based on these principles in accordance with research aim and questions. The theoretical framework, the review of the relevant literature different sources such as books, academic journals, and newspapers and similar studies also helped to inform the questions and, in particular, assess the efficiency of financial management in public schools within the CoT, SA (Cresswell & Cresswell, 2022).

The semi-structured interview guide had six parts, namely, A - respondent demographics, B - financial regulations, C - financial management levels, D - financial committee capabilities, E - dealing with finances, F - financial management difficulties, and G - enhancing financial management. This design was to convert responses of participants into meaningful data (Mouton, 2016).

In order to address the ethical standards of research, the identities of the schools and individuals were anonymised through the use of pseudonyms to prevent the disclosure of their identities as illustrated in Table 3.1. In order to guarantee confidentiality, schools were identified using codes, such as School A, B, C, D, and E, whereas participants were coded based on their occupations and school affiliation. To illustrate, the SPA was made the principal of School A, SCA the chairperson of SGB, STA the SGB treasurer and SFOA the school finance officer. Equally, the participants of the School B were identified as SPB (principal), SGB (SGB chairperson), etc. The district level finance officer was appointed as DFO. This coding system was confidential and at the same time, it was clear and consistent in the presentation and analysis of data.

The researcher then proceeded to invite the six principals to a meeting with the selected participants where the study purpose was discussed. During these meetings, the researcher presented and read out the information sheet of the participants (Appendix 2) and left time to questions and clarification. All the questions were answered accordingly, and after the participants were convinced to participate in the study, they signed informed consent forms (Appendix 3). The privacy and confidentiality were also highlighted in these meetings. One on one interview sessions were then made. The interviewing process was more than six weeks.

The researcher used face to face interviews as primary information collection instrument which took place after school hours and during the weekends as a way of fitting the schedule of the participants. The principals, treasurers and finance officers were interviewed in their respective schools whereas the interviews with the district finance officers were conducted in the district offices after official office hours. This approach ensured minimal disruption to the participant's professional responsibilities and fostered a conducive environment for open dialogue. These interviews gave first-hand information and allowed the researcher to have a comprehensive understanding of governance processes and challenges within public schools. By situating the interviews in participants work context afforded an opportunity for the researcher to capture authentic experiences and practices, by enhancing credibility and depth of the findings.

The interviews were done using structured interview guide (Appendix A), though other follow-up questions were posed when other issues emerged during the interviews. Specifically, at the beginning of every session, the researcher was able to establish rapport by welcoming the participants to the study, asking a few informal questions, and clarifying the purpose of the study. The purpose of this approach was to create a comfortable and trusting environment that would allow the participants to talk freely (Liu, 2022; Mamba, 2023).

In the interviews, the researcher played the role of an investigator, and he ensured that he was guiding the discussion without any leading questions. The

researcher was objective and created a non-judgmental atmosphere of respect that would help get the participants to give honest and detailed answers. This approach was based on active listening, empathy and assurances of anonymity and confidentiality. The confirmations were particularly necessary because the fears of confidentiality might have prevented free participation or withdrawal of the study (Sebidi, 2019; Mamba, 2023). The researcher provided a conducive, secure environment that enabled her to draw rich and meaningful information that would not have come out otherwise. The interviews were tape recorded with the consent of the participants as required in the research ethical considerations.

3.6.2 Review of documents

A document is any written, printed or electronic material which conveys information or is a record of it. Documents are a product of a particular socio-historical context and are a projection of social values and attitudes. They could be analysed either quantitatively or qualitatively to reveal the trends in society and the mood of people. This is, among others, financial reports, policy documents, legal contracts, computer-generated files, books, and journals (Sebidi, 2019). In order to come up with a general picture of monetary supervision practice as practiced by institutions in the society, both document analysis and semi-structured interview were employed in this study.

The researcher used formal e-mails to request the six schools to permit the study and outline such specific documents, as needed to address the research questions and objectives. These forms were sought after by school heads and SGB chairpersons. In both of the cases the researcher has made it clear to the research subjects what it is the purpose of the document request, how the resources would be used in the research and assured them of the confidentiality and safe disposition of all the documents they turned in. This approach not only protected ethical standards but also promoted trust and cooperation, by ensuring that the information collected was both credible and contextually grounded.

The document analysis evaluated financial management processes and practices within CoT institutions of higher learning communities. Various documents including financial policies, school budgets, audited financial statements, governance records, and other materials of importance were systematically examined in order to come up with patterns, degree of compliance and operational strategies, which was mainly based on the research question. These documents were reviewed due to the thoroughness of information on financial management related information in a school set up. The results were subsequently contrasted with the viewpoints obtained by interviewing the key stakeholders, and it provided a better insight into how financial management is perceived and put into practice at school level. According to researchers, Mei (2024), Willie (2024), Lim (2024), document review is crucial to provide insights into the financial environment of schools so that a researcher can understand, analyse and assess the efficacy of financial management strategies and policies, which was a goal of this study.

In as much as research may be done using secondary data, primary data may also be needed to enable one to come up with reliable results. In most cases, secondary data is cheap and must be more readily available compared to primary data and no obligation is given to the quality of the same, as this is simply reported in the research. It however has its downsides as it might not be accurate or trustworthy. Moreover, it is not applicable in various scenarios; e.g., the environmental conditions may affect the data, and the timeline is significant as sometimes there is a need to use the recently updated data. In addition, copyright problems might be a problem as well.

3.6.3 Documents selection

The process of analysing documents will start with finding the documents to be used in the study (Figure 3.5). The researchers ought to take into consideration a number of factors when choosing the documents. Flick (2018) has determined four factors that should be used to make the choice of which documents to include: 1. Authenticity; 2. Credibility; 3. Representativeness; 4. Meaning.

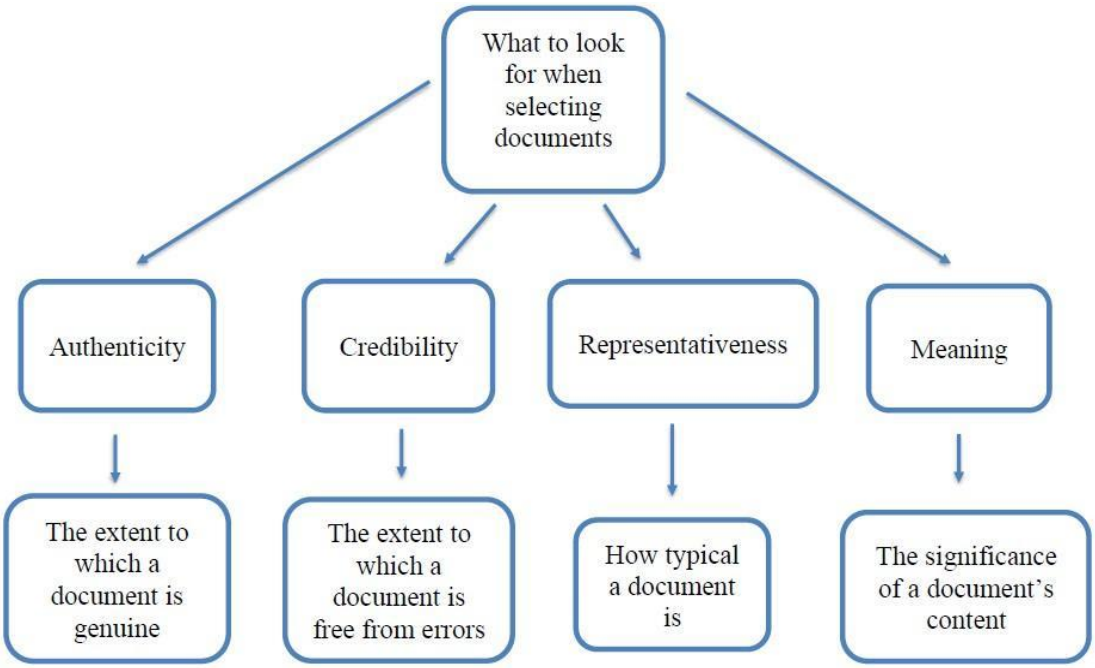


Figure 3.4: Document review ;Source Morgan (2022)

The systematic examination of the documents played a vital role in this study because it allowed determining the similar themes and patterns that appear consistent with the objectives of the study. In addition, the method has provided some supporting information that helped to fill gaps, mitigate constraints, and appeal to possible biases arising out of the interview information (Mamba, 2023; Mei, 2024; Liu, 2024). The study of these documents provided the researcher with the basic understanding of the functioning of the public schools and advice regarding appropriate financial administration of SGBs.

3.7 DATA ANALYSIS

The data analysis was an important bridge between the raw qualitative data and the significant meanings of financial governance practices in CoT public school. Following the epistemological position of the study, thematic analysis provided a versatile and logical method of identifying patterns and creating insights using interviews and documentary materials. In accordance with the

recommendations by Tracy (2024) and Braun and Clarke (2019) the analysis was placed inside of a logical interpretive framework that was in harmony with study methodology, philosophy, and data sources.

The research used the six-phase thematic analysis procedure by Braun and Clarke to respond to the four research questions, namely, to assess the current levels and practices in the financial management field, to examine the skills and competence of financial staff, to investigate the existing gaps and the issues concerning governance and to propose context specific mechanism to improve the situation. It consisted of the following steps: (1) getting well acquainted with the data, (2) creating initial codes, (3) discovering possible themes, (4) revising and narrowing these themes, (5) defining and name of the themes, and (6) preparing the final report. The phases enabled a deliberate and methodical interaction with the data and helped the researcher to draw meaningful information and stay in constant contact with the data (Braun and Clarke, 2019).

ATLAS.ti (Version 26) was employed together with this model to enhance analytic rigour through the aid of coding, retrieval, organisation and visualisation of data. Notably, the software served as a technical support but not the cogent judgement of the researcher. The hybrid application of Braun and Clarke model and ATLAS.ti version 26 made sure that the analytic process was structured yet flexible, the findings were more credible, and the analytic trail was clear and easy to trace.

a. Familiarisation with the Data (Braun & Clarke Step 1)

The initial stage entailed immersion of the researcher to the dataset. The interviews were transcribed manually through audio recording in order to be accurate because the assessments of accents can be misinterpreted unless it is performed by human intervention, which the automated software cannot do. Tone, pauses, and any other nonverbal communication could be captured through manual transcription, which added to contextual information (Braun & Clarke, 2019; Mamba, 2023). The researcher listened and read through the transcripts repeatedly with the support of note-taking and reflexive journaling to be able to recognise the impressions that have emerged and biases that may

arise. Accuracy and credibility were boosted through member checking with the chosen participants. The cleaned transcripts were uploaded into ATLAS.ti version 26 after the anonymisation stage and the next phase was the coding stage.

b. Generating Initial Codes (Braun & Clarke Step 2 + ATLAS.ti version 26 Coding Phase)

In this stage, the researcher examined transcripts and documents to identify important features in the data. Two levels of codes were applied:

- Open coding that occurred when descriptive labels in the data were identified.
- Axial coding, where similar codes were grouped into more general conceptual themes.

This interpretive process needed the researcher's judgement to decide which aspect of data were important and how they relate with the research questions. Examples of codes developed include budget monitoring, policy compliance, financial training and internal audits. The process was made more efficient by ATLAS.ti (Version 26) which enables the researcher to tag segments of data, combine similar codes and the Code Manager helped her to ensure consistency in the coding process. Additionally, the co-occurrence functions of ATLAS.ti provided the ability to identify codes association patterns, which were especially useful in determining gaps in financial management practices (Friese, 2019). Thus, while the researcher presented the interpretive lens and analytic decisions, ATLAS.ti guaranteed that the coding process was traceable, organised, and transparent.

c. Identification of Potential Themes (Braun & Clarke, Step 3)

The analysis followed the first coding stage when the data was described by the researcher only but then the general trends and underlying insights were discovered. A combination of reflective analysis and application to the network visualisation tools of ATLAS.ti were used in order to organise and classify the codes into tentative groups with the help of which the relationship between the

codes in terms of the research questions were mapped. All the coded extracts were systematised in the software to help in the subsequent refinement step. In this way, Braun & Clarke's thematic analysis provided the interpretive framework, while ATLAS.ti offered the organisational and visualisation support that made the identification of potential themes more structured and transparent.

d. Reviewing Themes (Braun & Clarke Step 4)

During this stage, initial themes were checked on the basis of coherence and relevance. The researcher analysed the value of the significance of each theme in describing patterned responses in the dataset and the value of the combination of the themes in creating a consistent narrative within the goals of the study. The code-document table of ATLAS.ti 26 provided the possibility to study the coded evidence in each theme in a deep manner, whereas co-occurrence analysis revealed similarities and differences between themes. Themes were narrowed down, amalgamated or dissected in order to make the concepts clear (Braun & Clarke, 2006).

e. Refining and Labelling Themes (Braun & Clarke, Step 5)

After refinement, the individual themes were well defined through finding the main meaning and role in answering the research questions. Memos that had links to codes and documents, ATLAS.ti memos, were used to record the analytic reflections and interpretations. Network views also assisted in identifying key themes and sub-themes and showed the relationship of themes to each other in the greater governance framework. It came up with brief and analytically intense labels to describe the character of each theme.

f. Producing the Report (Braun & Clarke Step 6 + ATLAS.ti Reporting Phase)

The last stage was the combination of the thematic narrative and illustrative quotes and literature. ATLAS.ti made it easy to retrieve coded extracts, export quotations and to organise memos. The reporting features of the software were able to facilitate organisation of evidence and assist in keeping a clear trail of

analysis. This phase turned themes into an account of interpretation that served directly as a response to the research questions and fitted the existing literature. Thematic networks and code maps are also examples of visual outputs of ATLAS.ti, which visualise analytical relationships and are shown in Chapter 4.

Thematic Overview

With this form of cohesive analysis, twelve themes were determined in this study which are interrelated as fully explained in Chapter 4. They include: 1. Banking and Account Management 2. Budget Management 3. Capacity Challenge 4. Committee Functionality 5. Compliance and Legal Issues 6. Financial Management 7. Organisational Challenges 8. Procurement and Purchasing 9. Record Keeping and Documentation 11. SGB Governance 12. Training and Professional Development. All these themes taken together provide a precise insight into the complexities and realities that inform financial management in the public schools of the City of Tshwane.

Figure 3.6 gives the six-step thematic process of Braun and Clarke that involves familiarisation, coding and theme development, theme revision, theme definition and the reporting process alongside the four Atlas. ti functions, namely - data import, code, visualisation and reporting functions. The table highlights the recursive or connectedness of the analysis, how the analysis of the data using manual interpretation and software-assisted organisation worked side by side to generate twelve final themes within the study. It graphically illustrates how the raw transcripts flow to coded fragments, theme categories and final theme outcomes. This combined analytical process revealed 12 interrelated themes are used to identify the operational, structural, and human factors impacting financial governance in the public schools.

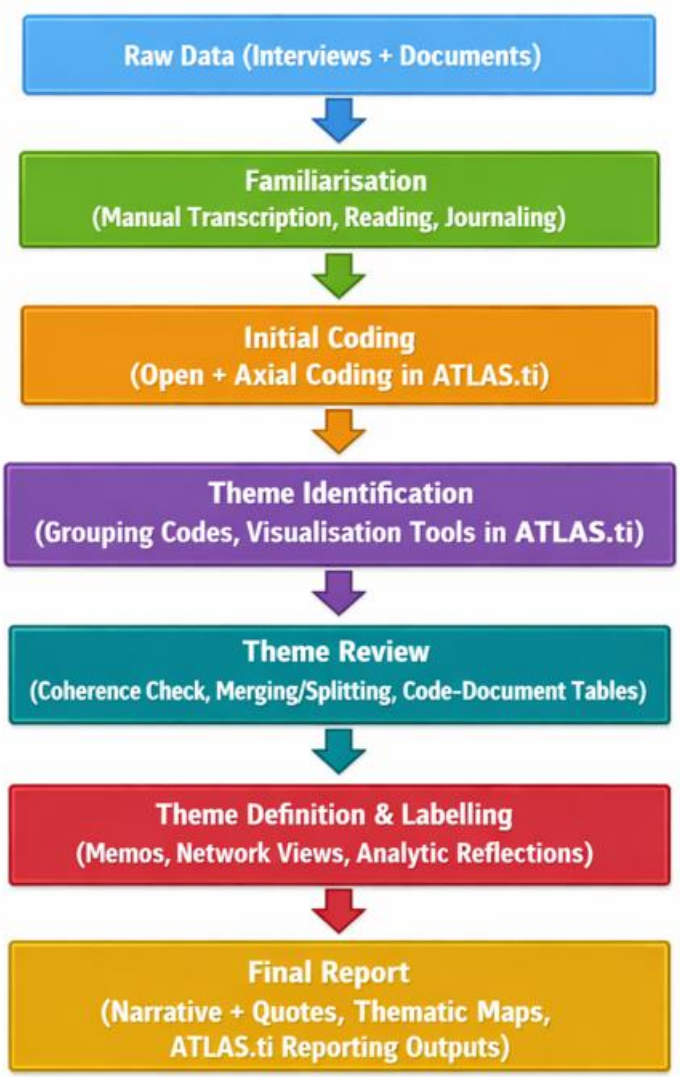


Figure 3.5: Thematic Analysis Process (Braun & Clarke) + Atlas Ti

The combined use of thematically based analysis in conjunction with ATLAS.ti version 26 allowed performing a strict analysis of the fiscal administration practices of the CoT public schools. The research presents invaluable insights into the governmental loopholes addressed by schools that offer feasible solutions to improve financial responsibility and efficiency. The outcomes of these findings are useful in coming up with the reform policy that can enhance governance.

The incorporation of Braun & Clarke's six-phase of thematic analysis with ATLAS.ti Version 26 is summarised in Table 3.2 below, indicating where and how each framework was applied throughout the analytic process.

Table 3.2: Integration of Braun & Clarke's Thematic Analysis and ATLAS.ti Version 26

Phase / Step	**Braun & Clarke's Thematic Analysis (Where & How It Occurred)**	**ATLAS.ti Version 26 (Where & How It Occurred)**
1. Familiarisation with Data	Researcher immersed in transcripts through manual transcription, repeated reading, note-taking, and reflexive journaling to identify initial impressions and biases.	Transcripts and documents uploaded after anonymisation; data prepared for coding.
2. Generating Initial Codes	Meaningful features systematically tagged; open and axial coding used to describe and group data.	Code Manager applied to tag segments, merge similar codes, and ensure consistency; co-occurrence tools revealed code relationships.

3. Identifying Potential Themes	Codes clustered into tentative groups reflecting patterns and insights aligned with research questions.	Network-view and visualisation tools organised codes and mapped relationships between them.
4. Reviewing Themes	Themes checked for coherence, relevance, and contribution to the overall narrative; merged or refined as needed.	Code-document tables and co-occurrence analysis examined coded evidence and similarities across themes.
5. Defining and Naming Themes	Each theme clearly defined and labelled to capture its meaning and role in answering research questions.	Memos and network views recorded analytic reflections and displayed interconnections among themes.
6. Producing the Report	Thematic narrative developed using illustrative quotes and literature; findings linked to research objectives.	Reporting functions exported coded extracts, memos, and thematic maps to support transparent presentation of results.

The researcher ensured that all the data generated were stored safely both electronically and hard copy during and after the study. The analysts were restricted to the supervisor and the researcher. The above-mentioned data will be stored in the University of South Africa (UNISA) with five years after the opportunity to submit the thesis finally, as intellectual property of the University. Hard copies are stored in a locked cabinet; electronic data was be stored in a password-protected computer and flash drive.

3.8 MEASURES OF TRUSTWORTHINESS

Trustworthiness is a term used in qualitative research to refer to how far the stakeholders are able to trust the credibility, reliability, and authenticity of the findings of the study, such as rigour of data collection, analysis, and interpretation methodologies (Mustafa, 2022). Braun and Clarke (2021) justify its relevance by saying that methodological transparency, reflexivity, and theoretical coherence are the key to the ability to make certain that a study is both ethically valid and methodologically sound. These aspects combine in their reflexive thematic analysis framework to make sure that the analytic choices made by the researcher are transparent, well-justified and in line with the underlying epistemology of the research.

Four criteria related to each other, or credibility, transferability, dependability, and conformability, are commonly used by scholars to measure and define trustworthiness as a measure of evaluating qualitative rigour (Lemon & Hayes, 2020). These criteria are supported by a set of strategies. One of the key components is the ability to demonstrate interesting and data-supported results, which, according to Kumar (2018), is crucial to attaining trustworthiness. Typical approaches are triangulation of data sources or methods, descriptive, in-depth descriptions of information to develop a better understanding of the context, member checking to confirm researcher interpretation with the participants, self-reflection or reflexive journaling to identify researcher assumptions, and an audit trail to record all the analytic decisions. All these methods combine to make one believe that qualitative research findings are credible and reliable. These strategies are as follows:

3.8.1 Credibility and validity

Credibility and reliability were improved in this case study in three major measures. To begin with, each participant signed the consent forms as an indication that the interviews were done ethically and with full knowledge and free will, which made it stronger in terms of the credibility of the data. Secondly, the same interview guide was applied to all the sessions, which ensured consistency at the time of questioning and reduced the variation in the

evaluation of the topics- thus enhancing the reliability of the results. Third, a systematic analysis of the available financial records and policy documents was another piece of evidence that enabled the cross-checking and verification of information received during the interviews. Collectively, these measures made sure the study conclusions are valid representations of the experiences of the participants and that they are founded on an open replicable procedure.

In this case study, triangulation contributed to increased credibility of the findings since various methods, sources and analysts were used. In terms of methods, semi-structured interviews were accompanied by systematic document reviews, i.e., financial records, policies, and meeting minutes in order to cross-check the accounts provided by the participants. Triangulation of data sources involved various stakeholder views (members of the finance committee, administrators, district officers) to find trends across the perspectives.

3.8.2 Member checking

In this study, member checking was done by sending the transcribed interviews to the participants to revisit them and confirm their accuracy (McMillan & Schumacher, 2010; Rose & Firmin, 2013). Following the transcription, the participants reviewed the transcripts and ensured that their responses were well represented by the interpretations made by the researcher. The participants were also allowed to detect any possible misinterpretations and clarify them before the data analysis began (Hamilton & Whittier, 2014; Maree, 2016). Not only did this step enable the researcher to have different perspectives of the information (Rose & Firmin, 2013), it also enabled the participants to have control over the information that could be published (Patton, 2002). The study also increased the validity and authenticity of its findings through the inclusion of their feedback.

In sum, the use of member checking through the distribution of interview transcripts to the participants helped to strengthen the credibility of the study by ensuring that the transcripts were a true reflection of the responses of the

participants. The overall legitimacy of the study was supported by the accuracy and the feedback of the participants to the transcriptions.

3.8.3 Peer viewing

Peer review also allowed the study to be credible as any emerging insights could be proved and refined by the researcher by engaging the critical critiques of the peer review. According to Creswell and Hirose (2019), peer review enables a researcher to put upcoming findings to test and get critical questions posed by professionals. In the research, peers reviewed the interview guide prior to the data collection and supervise the research process as well as assist in data analysis. The instructions of the supervisor also enhanced the credibility and rigor of the findings which reinforced the reliability of the work.

3.8.4 Transferability

Transferability was also improved through literature review on the effective governance and financial management practices in the state schools within the City of Tshwane in South Africa. It was possible to identify key gaps and particular contributions by placing the findings of the study in the framework of the current research. Although the qualitative design restricts the generalisation, the contextual detail data enables a reader to make a conclusion on whether the research findings can be generalised to similar educational environments.

3.8.5 Dependability/Reliability

A high degree of dependability was achieved by a detailed audit trail that was used to record all the steps of the research process. All the raw data and complete interview transcripts were included in the trail and they collect the changing context and reflexive understanding of the research. Moreover, analysis reports (ATLAS.ti Version 26) code summaries, network views, query logs, etc. are stored as a part of this record. The study provides an unambiguous traceable record of the data collection, coding, and interpretation by keeping these materials so that other people can follow it and evaluate the reproducibility of the study practices.

3.8.6 Confirmability

Several steps were described in the methodology chapter in order to maintain ethical standards and academic integrity by maintaining a strict record keeping. Raw data were uploaded to a password-protected and secured cloud storage with limited access and frequent backups to ensure that they were not lost or used without authorisation. The transcripts and other associated documents were encrypted and arranged in well labelled folders, where there is a clear audit trail. Finalised documents, such as consent forms and cleaned transcripts, were later sent to the relevant custodians at the conclusion of the study and participants were given copies of their records to confirm the accuracy of their information and transparency.

3.9 ETHICAL CONSIDERATION

As a Deputy Chief Education Specialist responsible for Library Services and Learning and Teaching Support Material, with considerable experience in the Gauteng Department of Education, I engaged with this study as an insider to the school-governance and financial-management context. This positionality likely facilitated access to participants, deeper contextual insight and rapport, while also risking unquestioned shared perspectives and socially desirable responses. Data were collected in English and Sepedi; in translating the Sepedi responses, care was taken to retain the original meaning, context and intent, recognising that translation is itself interpretive. To manage my influence I used bracketing, maintained a detailed audit trail, conducted member checking and engaged in continuous supervisor review, while remaining alert to my assumption that policy compliance and capacity limitations largely underpin financial-governance challenges in schools.

All the aspects of this study were conducted according to the Research Ethics Code of the University of South Africa. The relevant authorities were consulted regarding the data collection before the study was carried out in the selected institution which was a public school, office. This move made sure that the research process turned out to be institutional in that it would be ethical all the way. The participants were provided with an option of withdrawing during the

interviews. They were also assured that they could raise their concerns in case any questions seemed invasive, unpleasant, ambiguous and unfair, erroneous, irritating, unkind, or impudent.

The first phase of the research was the introduction of the researcher to the participants and clear explanation of her role. The purpose of the research was well stated, and consent forms were provided in order to make their goals of the study clear to the participants. Informed consent forms were explained to the participants, and they were requested to sign them before engaging in the study. It was stressed that participation was voluntary and that one could pull out of the study at any time without consequences.

The investigator took care of the privacy and confidentiality of the participants by providing them with pseudonyms and their schools with pseudonyms, as suggested by Vaismoradi et al., (2016). The harm principle was the key principle in the research and ethical principles were used and this averted any physical or psychological harm. To protect the health of the participants during the study, the researcher ensured that the actions that may expose them to any form of unnecessary risk are prevented, and there are protective measures (McBride, 2023).

The fact that the voice of participants remained true to them was regarded as a crucial responsibility, as emphasised by Wagner et al. (2012). The researcher ensured that the directness and immediacy of the voices of the participants were not lost in the process of translation of their statements and actions into data, analytical categories, and interpretative texts. All the notes, tapes and recordings after interviews were deposited in a safe and secure place. The findings of the research will not be shared without the consent of the relevant authorities like the courts as required. Otherwise, only the university will publish the results as academic research.

Strict action was carried out to ensure the confidentiality of contact information of the participants. As researchers, they have a moral responsibility of dealing with ethical concerns during research. According to Bryman (2016), Leedy and Ormrod (2019), and Maimela (2021), the majority of issues related to ethics can

be divided into four broad areas: protection against harm, voluntary and informed participation, respect to privacy, and honesty between colleagues in the profession. In this research, all these ethical principles were adhered to.

3.10 STRENGTH AND LIMITATIONS

Methodological Strengths

The methodology used in this study had a number of strengths that could give the results some credibility. The triangulation of the data sources, the in-depth interviews and analysis of extensive documents, developed several points of view of one and the same phenomena, thus minimising the risk of bias and enhancing the depth of analysis. This multi-method strategy was especially helpful in disclosing discrepancies between the policies proclaimed and the real practices, which could not have appeared in case of using only one source of data.

The use of various stakeholder groups made the findings more representative and credible. The research allowed a broad spectrum of opinions and experiences in the school financial governance system as it incorporated the view of school principals, finance officers, SGB chairpersons, treasurers, and district officials. This extensive stakeholder involvement revealed some important variations in outlook and interpretation, which were vital in coming up with analytical answers that were more detailed.

The study also provided some new contributions which widen the existing knowledge in the area. The recognition of grassroot accountability measures and flexible financial procedures brings to light issues of school governance that have not been thoroughly studied. These results dispel old ideas regarding the implementation of governance and provide new potential directions of theoretical and practical intervention.

Theoretically, the study contributed to the literature on governance by disproving the overly optimistic views on the effectiveness of training and compliance with policies. The fact that formal training does not necessarily and instantly produce better governance practice, and that policy awareness cannot

guarantee policy implementation are significant theoretical improvements that must be reflected in future research and intervention strategies.

Acknowledging Limitations

The most noteworthy limit to generalisability arguably is the contextual nature of the findings. The fact that the schools in the Tshwane metropolitan area (Gauteng North – Zithobeni Cullinan and Bronkhorstspruit) have been targeted implies that the results cannot be generalised to other provinces or settings that have varying levels of socio-economic status. Thus, the conclusions are best understood as context-specific insights that contribute depth and credibility within Tshwane, while signalling the need for further comparative research across broader settings.

Access to documents and completeness were also a weakness, which impacted the level of analysis in certain fields. Some of the schools involved lacked or had incomplete records on some intervals, which limited the possibilities of detailed historical analysis and comparison of schools. This weakness highlights the more general problem of record-keeping in the school system. It means that it may be required to involve a longer period of data collection in future research to attain extensive coverage of documents. This was mitigated by triangulating available documents with interview data.

The differences in financial literacy of the research participants might have compromised the quality and depth of the interview data. The participants that had limited financial literacy may have had difficulty expressing some form of the challenges of governance, whereas those who had a more refined form of literacy may have provided too specific of the answers that may not have fully considered the experiences of the less literate stakeholders. This weakness shows why it is crucial to develop interview protocols that can support varying degrees of expertise.

The limitation of the research design is also the time limitations. The main theme of data collection was the 2024/25 budget cycle to give a window into the governance practices over a given period. Financial systems of governance can change with time and the practices as seen in the research may not be

indicative of long-term trends and patterns. As such findings should be read as a snapshot rather than long-term trends.

A further limitation concerns the size and composition of the sample. The study drew on twenty-four participants across six schools, together with two district finance officials, and confined its informants to those with direct financial decision-making roles, namely principals, finance officers and School Governing Body office-bearers. Parents, educators and learners, who are also stakeholders in school financial governance, were not interviewed. Furthermore, the study focused only on direct financial decision-makers, excluding parents and educators who are not members of the SGB.

This bounded sample supports analytical rather than statistical generalisation, and several of the conclusions should be read as well-evidenced interpretations of these cases rather than claims that hold across all public schools. The reliance on a limited number of informants per school was mitigated, though not removed, by triangulating the interview accounts against documentary evidence, including budgets, audit reports and minutes, so that claims resting on a single voice were checked against the documentary record wherever possible. Findings that could not be corroborated in this way are presented as indicative, and the inclusion of the wider stakeholder groups noted above is identified as a priority for future research.

3.11 CHAPTER SUMMARY

This chapter outlines the research design and research methodology that was employed in the investigation of the efficacies of financial management in the public school as a way of enhancing good governance. The qualitative research method was selected to acquire in-depth information about the financial practices and issues in the school system. The research utilised the case-study design, the researcher selected the public schools within Tshwane to offer an in-depth and related insight into the financial governance in the school level. The purposive sampling was used to select those who are directly engaged in making financial decisions in schools including school principals, finance officers, and School Governing Body (SGB) members. The main data collection method was based on the use of in-depth interviews since it will enable the

researcher to collect rich and first-hand information on financial procedures, transparency practices, and governance practices. The analysis of the supplementary documents validated the results of the interview and provided additional understanding of how financial management works in the public schools. Through the analysis of major documents, including budgets, audit reports, and meeting minutes, the study confirmed the data of the interviews, compliance with the regulations, and transparency and accountability, thereby increasing the validity of the study.

The ethical considerations addressed in the chapter were also receiving an informed consent, maintaining confidentiality, and protecting the participants against harm. Data were coded by theme in an attempt to find patterns connected to accountability, compliance and transparency in school financial management. Generally, the chapter laid the foundation of compliance with principles of good governance in sound financial practices to research on whether or not public schools comply with the research findings.

CHAPTER 4: PRESENTATION AND INTERPRETATION OF FINDINGS

4.1 INTRODUCTION

This chapter presents and interprets the empirical findings derived from the primary data collected through semi-structured interviews and documentary analysis. A total of 26 purposively selected participants contributed to the study, comprising school principals (SPs), School Governing Body chairpersons (SCs), district financial officers (DFOs), school finance officers (SFOs), and SGB treasurers (STs). Their demographic profiles are outlined at the beginning of this chapter to contextualise the perspectives shared. Subsequently, followed by a detailed discussion of each theme supported by illustrative quotations and documentary evidence. The interviews, all audio-recorded for accuracy, were designed to elicit in-depth insights aligned with the study's objectives.

Data were organised into two main categories—interview responses and document analysis—and subsequently coded and categorised into themes using Braun and Clarke's six-phase thematic analysis supported by ATLAS.ti software. Through this combined analytic process, twelve interrelated themes were identified: **Banking and Account Management, Budget Management, Capacity Challenges, Committee Functionality, Compliance and Legal Issues, Financial Management, Organisational Challenges, Procurement and Purchasing, Record Keeping and Documentation, SGB Governance, and Training and Professional Development, transparency and reporting.** These themes afford a complete understanding of the operational, structural, and human factors modelling financial governance in Tshwane public schools.

4.1.1 Participants demographics

The average age of the respondents is a representation of a wide group of school-based and district-level stakeholders engaged in financial management,

in six schools both township, urban, and rural, and both in Section 21 fee and no-fee institutions.

This diversity makes the study more credible as it introduces different visions of different school settings.

- **Gender and Age Distribution**

The school principals were predominantly male where they are four (4) males in number out of a total of six (6), while two (2) of the principals were female, all aged between 50 and 59 years which represent a mature and experienced leadership group. All SGB Chairpersons were men, with most of them being between the age of 40 and 49 and 50 and 59 years, and one at the age of 60 and above, which is characteristic of long-term (See Figure 4.1 and 4.2)

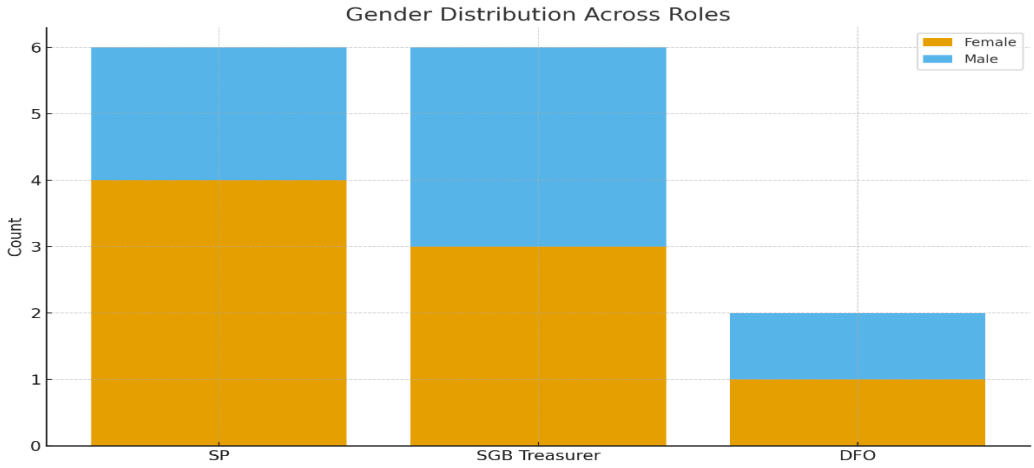


Figure 4.1: Gender distribution

There was equal representation in the gender composition of the SGB Treasurers, and the age range of participants was 30-39 and 50-59, showing the participation of both those in the middle of their careers and experienced participants in the financial management. Financial officers of school were younger (between 20 and 49) and had a high concentration in 30-39 age range which coincided with the administrative and technical nature of their job. Both of the District Finance Officers involved in the study were aged between 30 and 39 years and 40-49 years representing both genders.

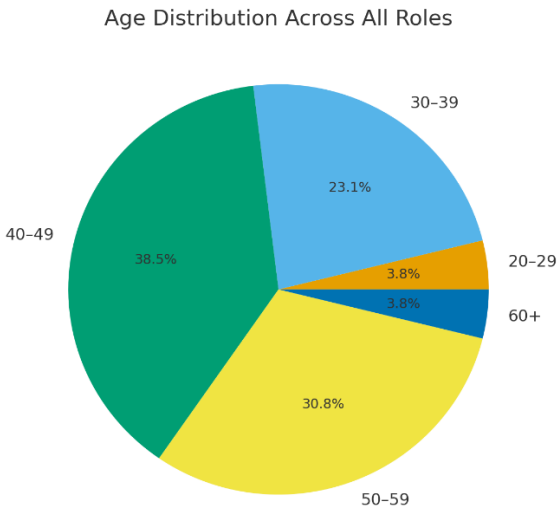


Figure 4.2: Age distribution

Educational Background

In line with leadership requirements in South African schools, school principals are typically better qualified, having higher-level qualifications of B.Ed. Honours degrees, as well as BTech and Diploma holders, as illustrated in Figure 4.3 SGB Chairpersons and SGB Treasurers education level also differed significantly - primary and secondary education to matric, diploma, BA and BEd Honours, which indicates the level of community-elected of these offices.

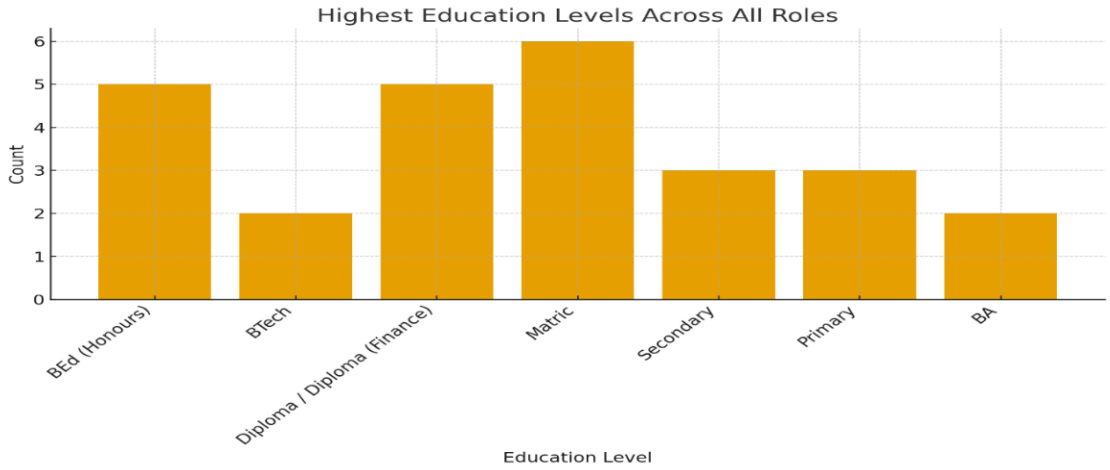


Figure 4.3: Highest level of Education

The qualifications of the School Finance Officers were matric and BA and diplomas in finance meaning financial knowledge was varied. Both of the District Finance Officers held technical, post-school qualifications (B.Tech. and Diploma in Finance), which helps them to execute their technical duty in ensuring financial compliance at the school level.

- **Experience in FINCOM**

The FINCON experience level of the participants are considerably varied:

School Principals (3-10 years): Their knowledge is from somewhat new to sound famous leaders. The longer the length of service, the stronger the solidity. The shorter the length of service, the shallower the depth of financial inaccuracy. SGB Chairpersons & Treasurers (3-5 years). This is an intermediate level, meaning an understanding of governance procedures, but not the long term recognised memory required for strict accountability. School Finance Officers (3-10 years). The breadth of experience shows a high degree of administrative stability. Regular involvement helps to develop skills and to protect the integrity of the financial management systems. District Finance Officers (5-6 Years): Mid-level experience demonstrates a high level of commitment at the district level. Maturity and adaptability. Evidence of regular supervision Advancement may be hampered by lack of variation.

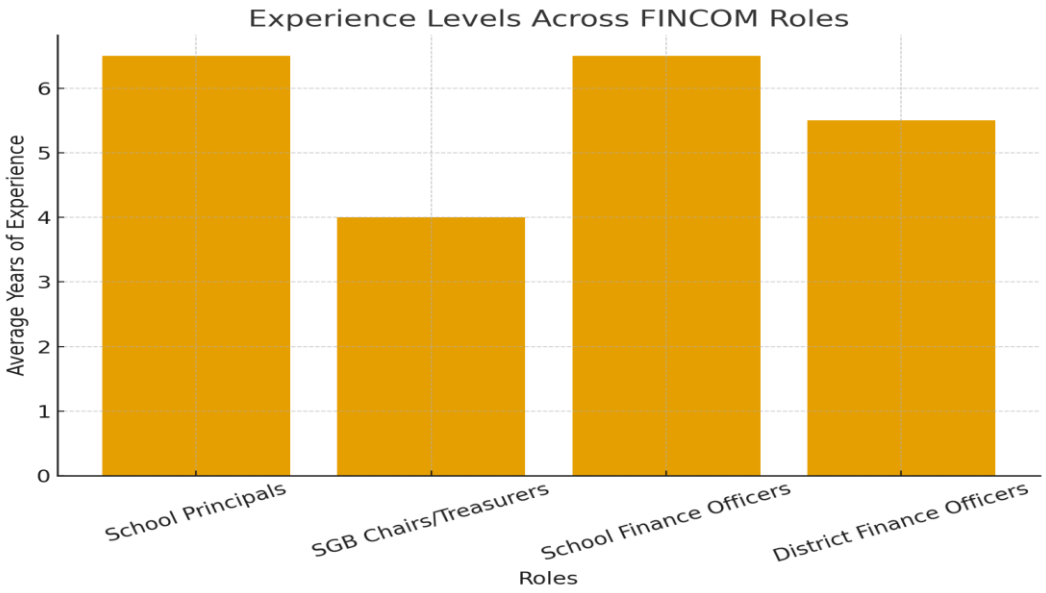


Figure 4.4: Bar graph illustrating experience levels in FINCOM

- **School Context Characteristics**

The sample was made up of three township schools (50%), two urban schools (33.3%), and one rural school (16.7%) which implies a high level of contextual diversity in terms of socio-economic and geographical boundaries. Such diversity contributes to the relevance of the research since the patterns of governance and financial management practices are likely to differ significantly these schools' settings.

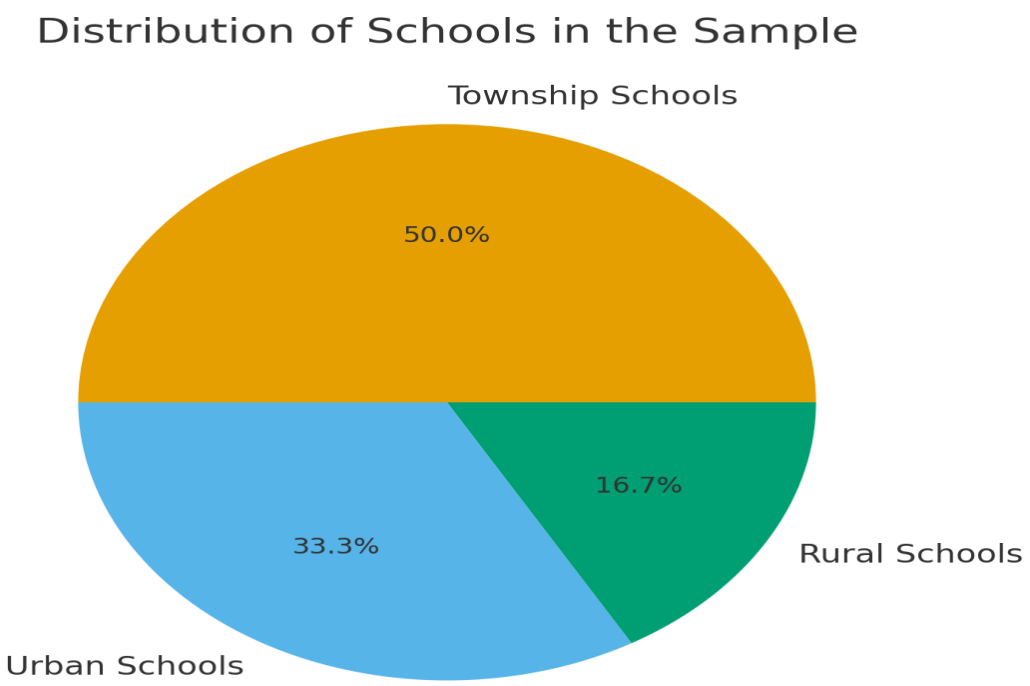


Figure 4.5: Bar graph illustrating experience levels in FINCOM

Altogether, the demographic statistics present a situation of a landscape that is marked by mature school leadership, male-dominated SGB governance framework, and comparatively younger administrative personnel in the financial positions. The wide spectrum of educational level among members of the SGB shows that the training and capacity-building in the field of financial governance should be continued. Having schools with various socio-economic and funds backgrounds in the study will make sure that the results of the study reflect the varying aspects that affect the financial management in the Tshwane Region

4.2 PRESENTATION OF FACE-TO-FACE INTERVIEWS

Twelve themes emerged from interviews and are arranged in chronological order, starting from the bottom to the top as shown in the diagram below. Although the twelve themes are reported individually below, they are not of equal order. They cluster into four higher-order domains that follow the study's results-chain logic of inputs, structures, processes and outcomes, and they are read here as a hierarchy rather than a list. Capacity and competence form the enabling input; governance structures and roles convert that capacity into

institutional arrangements; financial processes and controls are where those arrangements are enacted day to day; and accountability and compliance are the outcomes they produce. The twelve themes are retained in full for completeness, but they are interpreted against this structure, and the synthesis in Chapter 5 traces the causal links and the contradictions between the domains. Table 4.1 sets out the mapping.

Table 4 1:Higher-order organisation of the twelve themes (Researcher's own compilation)

Higher-order domain	**Constituent themes (of the twelve)**	**Position in the causal chain**
Capacity and competence	Capacity challenges (T3); Training and professional development (T11)	Enabling input
Governance structures and roles	SGB governance (T10); Committee functionality (T4); Organisational challenges (T7)	Institutional arrangement
Financial processes and controls	Banking and account management (T1); Budget management (T2); Procurement and purchasing (T8); Record keeping and documentation (T9); Financial management (T6)	Operational enactment
Accountability and compliance	Compliance and legal issues (T5); Transparency and reporting (T12)	Governance outcome

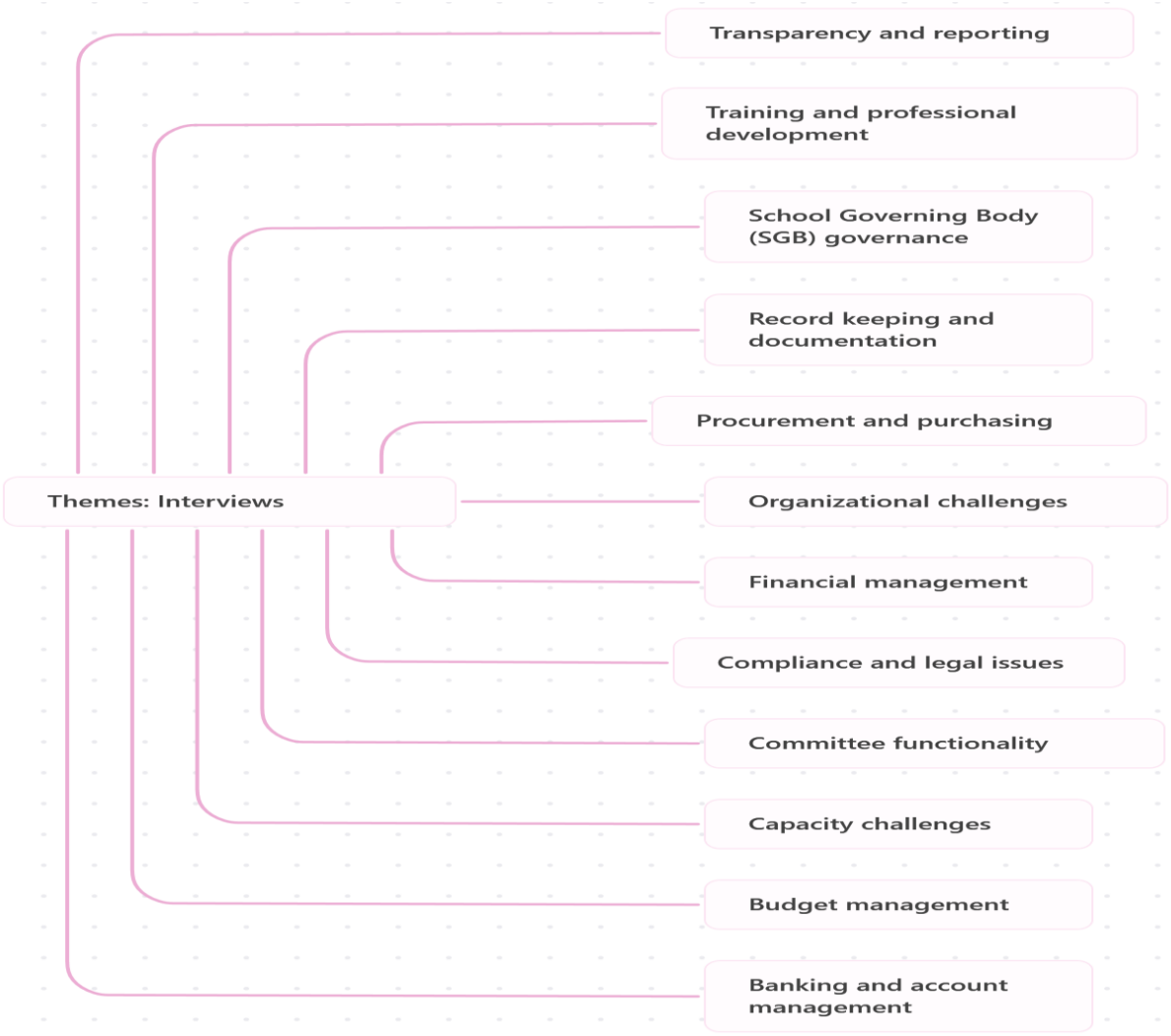


Figure 4.6: The twelve themes that emerged from the semi-structured interviews

4.2.1 THEME 1: BANKING AND ACCOUNT MANAGEMENT

Managing banking operations and accounts is central to financial control, with direct implications for the operational efficiency of the educational institution. Participant experiences encapsulate shortcomings in account structures, banking systems, and bank-client relationships, indicating a disparity between policy objectives and real-world implementation. Such disparities expose structural vulnerabilities in governance. Using participant quotes, the sub-themes of banking transactions, account types, and policies, delve deeply into the complexities.

Table 4.2: Banking and account management theme

Sub-theme	Research Question	Integrated Interview Question	Participants Quoted
Banking Operations	What gaps can be identified in the financial governance of public schools in the City of Tshwane?	Explain any corrupt practices that you are aware of in the school finances?	DFO1, DFO2, SCA; SCD, STF, SFOF, SPA, SFOD
Account Management	What level of financial competence do financial officials in public schools within the City of Tshwane possess?	Which financial documents are required for banking school money?	SPA, DFO2, SFOC, SFOD, SFOB, SCF
Account Types & Policies		How many bank accounts does the school have and what is the purpose of these accounts?	SPA, STA, STB, STC, STD, DFO2

Banking Operations: Persistent Systemic Challenges

The researcher asked participants about the nature of any corrupt practices they knew concerning the financial malpractices of the school. The operational elements of banking identified major difficulties across all the schools of the participants, demonstrating patterns of systemic weakness that are larger than singular institutional failures. These difficulties surfaced in different, but interrelated, forms, each contributing to an overarching governance problem in school financial administration.

- **Withdrawal, Abuse, and Control Mechanisms**

Participants talked about bank card misuse and the problems of people's unauthorised access to school funding. "*There's no transparency about financial transactions with schools. DFO1 commented, "There have been*

problems with cash withdrawal abuses; sometimes money is withdrawn for reasons that are not entirely clear", which suggests that financial transactions in schools tend to be murky. Questions about transparency, accountability, and oversight extend beyond financial processes to the school systems.

Participant DFO2 explained that the bank signatory system is another layer of complexity, "*The problem is that sometimes the bank signatories are not properly updated when personnel changes happen, causing delays and mismanagement."* Lack of effective financial procedures creates the dual problem of opportunities for financial misconduct and systemic impediments to legitimate financial mechanisms.

The concern is further substantiated by STF's testimony. "*There has been bank card use issues*. "*I have seen people taking the card without prior approval."* This is also the observation of Participant SFOB, *"We have a problem with bank card control, and some staff use the cards without the knowledge of their colleagues.*" This shows the lack of systems to control people's behaviour in the workplace and how control and interpersonal relations work.

In response to these vulnerabilities, schools have attempted various risk mitigation strategies, though with limited success. Participant SPA described their institution's approach, saying: "*Tšhelete e a kgoboketšwa eupša ga e bolokwe nako ye telele mo lefelong leo.".* (*The cash is collected but not kept long on the premises".* Immediate deposits are made to the bank to avoid any risk. However, even such proactive measures encounter implementation challenges, as Participant SFOD noted: *"Sometimes reconciliation between the actual expenditure and bank statements is delayed because supporting documents are missing*".

This pattern indicates that while schools appreciate the necessity of financial control, the ability to establish and sustain control systems is limited by systemic factors such as lack of training, lack of systems, and poor governance.

- **Account Management Complexities**

The question posed during interaction is – **"Which financial documents are required when depositing school funds into the bank account?** Account management has built itself a legacy as one of the primary features of both the financial streamlining and the operational bottlenecks. Case studies of the participants documented the friction between the vision of the policy and the reality of the policy. This shows how the account management system structure determines the extent of financial transparency and control.

- **Single Account Systems: Simplicity Versus Vulnerability**

The philosophical debate between single- and multiple-account systems reflects deeper questions about approaches to financial governance. Advocates for single account systems emphasise simplicity and enhanced accountability. Participant SPA articulated both the benefits and inherent risks of simplified systems: *"Go šomiša akhaonto e tee go thuša go nolofatša ditaba, eupša ka dinako tše dingwe go direga diphošo ge go dirwa ditefelo ka di-reference code tšeo di fošagetšego."* ("*Managing one account helps simplify matters, but at times errors happen when deposits are made under wrong reference codes*").

This perspective highlights a fundamental paradox within financial governance: whilst simplification may enhance transparency and reduce administrative burden, it can also create single points of failure that compromise the entire financial system. The risk is particularly acute when documentation practices are inadequate, as Participant DFO2 confirmed: "*Documentation when deposits are made is sometimes incomplete or missing altogether".*

- **Multiple Account Challenges and Centralisation Responses**

For institutions (schools) operating multiple accounts, complexity increases exponentially, creating new categories of risk and administrative burden. SFO interviewee cites these challenges directly*: "Multiple bank accounts sometimes create confusion in reconciling balances."* Such confusion can obscure financial anomalies and hinder honest financial planning and oversight.

Some institutions, to ease these challenges, have adopted centralisation techniques. Participant SFOD, commented on this institutional phenomenon: *“Re fetišeditše go mokgwa wa go šomiša banka ka tsela ya magareng, moo ditšhelete ka moka tša sekolo di fetišwago ka lefelo le tee bakeng sa taolo e kaone.”* (“We moved to a more centralised banking system where all school finances are channelled through one point for better control.”) This methodology attempts to simplify administration while not losing financial control.

There are, however, limitations of centralisation techniques. Participant SFOB commented on the importance of operational substantiation, *“We have to ensure nothing is missed; therefore, we must be reconciling the operational records with the financial records.”* Such operational records are comprehensive and preserve financial integrity in centralised systems, albeit at the cost of diminishing operational resources.

- **Transparency and Access Concerns**

Despite structural changes, transparency issues remain in both centralised and decentralised systems. SFOB raised fundamental concerns of access to information: *"Sometimes the treasurer does not share full access to banking details, which limits transparency.”* This comment shows that individual behaviour can undermine governance systems that have been designed to be effective and illustrates the relevance of culture and behaviour in the financial governance systems. The fact that issues of transparency persist across varying structures suggests that the governance issues that lie within the folds of culture, accountability, individual morality, and hierarchy are more significant than the simple oversight of technical or procedural governance systems.

- **Account Types and Policy Framework Implementation**

The probing question asked here was: **How many bank accounts does the school have and what is the purpose of these accounts?** The variety of approaches to account structures across participating schools reflects different operational philosophies and varying interpretations of policy guidance. This

diversity reveals tensions between standardised policy recommendations and localised implementation realities.

- **Policy Advocacy for Single Account Models**

Based on both policy guidance and on-the-ground experience, multiple participants articulated particularly strong support for single account systems. Policy compliance supporter, Participant STA, especially noted in Sepedi, *"Bank account keye one ke yona e lebelletxego sekolo ka dilo ka moka"* (“The bank account is the one that handles all school matters”). Such an account is perceived as facilitating school financial management in an all-encompassing manner’. Participant STB, unequivocally added, “*The school operates a single bank account through which all income and expenditure transactions are processed”.* Such views represent a healthy understanding of the single account system as one that promotes financial transparency and minimises opportunities for financial mismanagement.

The confidence in single account systems is more complex than just administrative ease. Participant STD further justified his institution's position stating, “*We only have one bank account because we don't keep cash at school and we want accountability”.* Such a statement emphasizes the connection between the account arrangement and accountability. It demonstrates that the participants are aware of the correlation between structure and governance.

- **Alternative Structures and Practical Considerations**

Although it is a recommended practice for schools to move toward a single account model for their bank account structures, several schools have operational specific reasons for keeping multiple account structures. Regarding his school's dual account system, participant STC noted: *"There are two bank accounts, the first one is for the budget we use for school operational activities, and the second is for special projects."* This dual banking system captures the pragmatic issues of funding and project management that the single account model may overlook.

The operational practice complexity that multiple bank account structures pose in light of policy guidance illustrates the challenges school policy is attempting to address. In addition, Respondent DFO 2 acknowledged this tension, saying: *"The department recommends the single account model, but some schools still maintain secondary accounts for donations"*. This observation reveals how external funding sources and donor requirements can complicate policy implementation. The findings show that the use of secondary accounts is driven by practical needs, particularly donor requirements for separate fund tracking, creating tension with policy compliance. This inconsistency is largely due to unclear policy guidance on managing external funds, highlighting the need for clearer directive and support to to ensure compliance.

- **Implementation Variability and Capacity Constraints**

The differences in banking arrangements for each school are a result of the wider capacity limitations of the education system. In the words of volunteer SPA, *'Banking arrangements must meet departmental guidelines; however, schools still differ depending on the management operating capacity'.* This statement is clear that there are gaps in the capacity of certain schools that justify the gaps in the application of policy frameworks, resulting in the unequal distribution of financial governance policy frameworks.

The unequal distribution of banking arrangements will influence the system of accountability and oversight. Schools with little managerial capacity may find themselves in a position in which they are unable to meet even the least of the governance expectations, while schools with a greater degree of managerial capacity will find themselves in a position in which they are able to meet and exceed the expectations of a governance system. This is a concern for accountability and oversight systems that are aimed at a minimal level of uniformity.

- **Critical Analysis and Implications**

The evidence indicates fundamental weaknesses in school banking and account management systems, reflecting broader systemic governance issues

rather than isolated failures. The recurring nature of these problems across various schools and stakeholder roles suggests that current financial governance approaches are insufficient to address the complex challenges faced by educational institutions.

Arguably, these findings have important implications for policy, capacity building, and accountability in education. Achieving sustainable improvements in financial governance will require comprehensive strategies that address both structural and cultural aspects of organisational change.

4.2.2 THEME 2: BUDGET MANAGEMENT

Planning, implementation, monitoring, and control are all part of the complex budget management process in schools. Technical processes and governance challenges affect budget management, and tensions are created by the complex resource, goal, and policy/practice imbalances. The budget management process is both politically and technically complex due to legal frameworks, stakeholder capacities, turbulence in funding, parental payments, and unpredictable educational needs.

Table 4.3: Questions in line with the budget management theme

Sub-theme	Research Question	Integrated Interview Questions	Participant Quoted
Budget Planning & Development	What levels of financial management exist in public schools?	-Who holds responsibility for preparing the school's budget, and what role do you play in this process?	SPA, SCB, STA, STB, STD, STE
Budget Monitoring & Control		-How frequently are the financial reports reviewed and monitored?	SFOD, SCB, SPA, STC, SFOF, STD
Budget Compliance		-Explain any practices in the school's financial management that you believe are inconsistent with legal guideline.	DFO1, SFOC, SCB, SPB, SFOF, SCA
Budget Constraints		-How do these challenges impact the effectiveness of financial management?	ST D, ST E, SFO A, SPC, ST F
Budget Presentation		-How do you provide feedback to parents on the allocation and spending of school funds?	ST E, ST D

Budget Planning and Development: Collaborative Aspirations, Fragmented Realities

The primary question was - **Who is responsible for preparing the school budget, and what is your position?** The interacting schools' budget preparation showed systematised, consultative processes, but also significant

operational difficulties which showed the multifaceted relationship of democracy and discipline in the governance of educational finance.

Leadership-Driven Initiation and Stakeholder Consultation

The budget development process typically commences with institutional leadership, reflecting both hierarchical organisational structures and the concentration of financial expertise. Participant SPA articulated this leadership role: "*Ee mme*" ("Yes, mother/ma'am"), *the principal develops the budget draft after consulting various stakeholders. It's a very important process*.". This approach recognises the principal's strategic oversight responsibility whilst acknowledging the importance of broader stakeholder input.

However, the nature and extent of stakeholder consultation varied considerably across institutions. In contrast, respondent SCB described a more collaborative committee-based approach: *"The committee sits and drafts the budget after proposals are brought in by the finance officer and the principal*". This model suggests a more distributed approach to budget development, though the actual influence of different stakeholders remained unclear.

Follow-up question- **When do you draw the school budget?** The timing of budget preparation revealed institutional variations that may reflect both policy requirements and local capacity constraints. Responding to this question, participant STB described their institution's timeline: *"Late August, beginning September*. *The school budget is initially developed by the principal, based on input from HODs of the schools, then taken to SGB*". Similarly, participant STC noted: *"We draw the budget every fourth quarter of the year"*. STE said: *"Yearly and last year we started around October and finished it the first week of November"*.

Technical Expertise Versus Democratic Participation

A critical tension emerged between the technical requirements of budget preparation and the democratic imperative for broad stakeholder participation. The specific task of SGB members showed the impact of finance h and a stronger influence on them participating meaningfully in the budget process.

Here, Participant STA made this evident in Sepedi when she said, *“The SFO writes it, my role is to sit with him/her, and I sign.”* This shows the extent to which technical complexity can marginalise non-expert stakeholders, restricting them to the role of a mere signatory. The fusion of technical drafting responsibilities was substantiated in the case of participant DFO2: *'The CFO writes the budget; my role is to sit with him, and I just sign at the end after reviewing everything.'* Such cases bring to the fore the value of stakeholder consultation when specialised knowledge is a criterion to participate constructively.

Historical Data Integration and Evidence-Based Planning

Despite these challenges, some schools demonstrated sophisticated approaches to incorporating historical data and evidence-based planning into budget development. Furthermore, participant STE punctuated the crucial contribution of SGB treasurers: *"The SGB treasurer plays a key role in budget preparation by collecting data on previous expenditures".* Undoubtedly, this practice represents a more mature approach to budget planning that grounds future projections in empirical evidence rather than aspirational thinking.

However, the effectiveness of such approaches depended heavily on individual capacity and institutional memory. Evidence suggests that whilst some schools have developed sophisticated budget preparation processes, others remain dependent on individual expertise and informal knowledge transfer systems.

Multi-Stage Processes and Institutional Approval

The complexity of budget approval processes revealed both the democratic aspirations of educational governance and the practical challenges of multi-stakeholder decision-making. Participant SFOA described their institution's layered approach: "*The budget is first prepared by the principal, then it goes through committee levels before reaching the SGB"*. The processes may foster legitimacy and stakeholder buy-in, but they provide further scope for delays and complications. Much research shows that keeping a good balance between

thoroughness and efficiency when budgeting is a constant concern for most, if not all, schools.

Budget Monitoring and Control: Systematic Intentions, Variable Implementation

Although the variation in implementation of budget monitoring showed the range of variability in institutional capacity and governance sophistication, budget monitoring became an essential facet of financial governance.

Formal Monitoring Systems and Regular Review Mechanisms

The question paused was: **How frequently do you review and monitor the financial reports?** Well-functioning institutions demonstrated sophisticated monitoring systems that provided regular oversight of budget performance. As part of a systematised response, participant SFOD articulated: "*We have systems in place where monthly financial statements are reviewed to facilitate compliance with the approved budget*". Such practices are best financial governance practices that provide timely information to take corrective measures and adjust the strategy.

The effectiveness of monitoring systems depended significantly on the establishment of clear responsibilities and regular review cycles. In support of the sentiments, participant SCB elaborated on distributed monitoring responsibilities: *"Monitoring is the responsibility of the finance committee and principal to ensure that funds are used correctly"*. This approach recognises that effective monitoring requires both technical expertise and governance oversight.

Strategic alignment monitoring represented a more sophisticated approach that connected budget performance to institutional objectives. In agreement, SPA explained their institution's practice: *"We regularly check that our expenses stay aligned with the strategic priorities set at the beginning of the year"*. This perspective demonstrates understanding of budgets as strategic tools rather than merely administrative documents.

Self-Assessment and Performance Evaluation

Some organisations have built their own abilities for self-assessment as well as for the evaluation of performance. This shows the maturity of institutions regarding the governance of finances. Particapnt STC explained their method with the following example: *"The school assesses and improves its management of finances by regularly comparing performance against planned budget targets".* Such actions demonstrate a commitment by the institution to a capacity for learning and to a commitment to continual improvement.

The incorporation of monitoring for specific operational areas has shown the practical side of the principles of oversight. Participant SFOF observed the specific focus on procurement*: "The committee also helps monitor how funds are spent monthly, particularly for procurement".* This focus demonstrates the recognition of procurement as a particularly high-risk area that needs more oversight.

Governance Layer Integration and Collective Responsibility

The merging processes of several governance layers pertaining to subdivisions of monitoring and reporting has shown comprehensive oversight and distribution of responsibility across various stakeholder groups. Further to this, respondent STD described ongoing involvement of their SGB: *"The SGB, after discussions in the finance meeting, still evaluates the spending progress monthly".*

However, in the absence of strong determination and or adequate resources at the level of the stakeholder, the system will invariably fail. The monitoring system is built on stakeholder determination and individual initiative, and although the system may be formally outlined, it's effectiveness will vary greatly depending on the level of individual initiative and the culture of the organisation.

Budget Compliance: Persistent Implementation Deficits

Despite a lack of policy operational reality alignment, budget compliance was a challenge among the participating schools in the 6 monitoring systems and governance structures.

Unauthorised Spending and Procedural Violations

The respondent was asked: Describe any methods employed in the financial management of the school that you consider a deviation from the law. One of the major compliance problems that subverted budget discipline and governance accountability was illegal spending. Participant DFO1's candidate admission displayed the severity of this issue: *“There are times we have compliance problems, because departments over spend without prior approvals.”* This case of unauthorised spending points to a structural problem in the budgetary control system.

The SFOC noted that compliance problems, in this case and a lack of authorisation, are expected: *“eish (tough one), we always try to comply with the policies but sometimes we get, unplanned budget deviations.”* This illustrates the contradictory nature of compliance, where everyone would want to follow compliance, but the nature of service delivery in education creates a compliance gap.

SPB's respondent remark: *“Re na le maemo ao kabo ye e beilwego ka peakanyo e fetolwago ntle le go latela molaothekano ya katlholo e nepišitšwego.There are times that we change the allocation without following the prescribed laws*.” Such violations damage the accountability systems and the overall budgetary planning processes.

Systemic Consequences and Organisational Tensions

Budget deviations have a cascading effect for all the reasons that go beyond the immediate financial implications. Participant SCB commented on the wider consequences from these budget deviations: “*Budget deviations create tensions because certain projects are delayed while others are overfunded”.*

SCB exemplifies how the budget deviations cause compliance failures to distort the institution's priorities and foster tensions within.

The practice of providing retrospective explanations emerged as a worrisome problem in relation to compliance. Interviewee SCA described this concerning pattern: *"There are times where money is spent first and only later adjustments are made to justify the expense"*. Such practices represent fundamental violations of financial governance principles and undermine the purpose of budget planning processes.

This account is not confined to a single participant. The same pattern is stated more directly by SCD, who noted that money 'would have already been spent, whether you are wrong or right', and it is corroborated by SFOA, STB and SCF. It therefore sits across at least four participants in four schools, within a compliance theme grounded in eighteen participants across all six schools.

Collective Responsibility and Accountability Mechanisms

Despite these challenges, some institutions attempted to maintain collective responsibility for compliance outcomes. SFOF cited their committee's method: *"The finance committee takes collective responsibility for ensuring compliance throughout the year".* However, the effectiveness of such collective responsibility mechanisms seems limited given the ongoing compliance issues across participating schools. The mechanisms of accountability, although formally present, are insufficient for the issues at hand, suggesting that more robust enforcement mechanisms and a shift in the culture of the educational institutions are necessary.

Budget Constraints and Resource Limitations: Structural Impediments to Educational Delivery

The participating schools identified budget limitations as the most primary challenge, reflecting structural constraints that fundamentally affected the delivery of education and the ability to plan strategically.

Direct Impact on Educational Provision

The question was posed - **Budget limitations, how do they affect operational financial management?** The impact of budget limitations was poignantly felt on the core functions of education. Participant STD nailed this truth: "Budget constraints, the school does not have funds to provide adequate educational materials". This is an indictment of the financial constraints that thwart the core functions of education.

The reliance on parental contributions also added to the financial sustainability of schools'). Respondent STE explained this critical relationship: *"When parents neglect to pay school fees, it constrains the school's budget and affects its functioning"*. This dependency highlights the precarious nature of school financing and its vulnerability to external economic conditions.

Forced Prioritisation and Strategic Compromise

To make prioritisation decision that involved sacrificing elements of the institution's strategic goals, resource limitations forced the respondents to put their institutions in a difficult position. As SFOA put it succinctly regarding the predicament of his institution, *"We face shortfalls that require us to reshuffle funds across budget categories, which sometimes create deficits elsewhere."* The deficit budgeting that some utilitarians may use represents a defensive mode of management that is likely to undermine the institutions growth in the long run.

The prioritisation challenges were further elaborated by participant SPC: "*We are forced to prioritise basic needs first, even when other important programmes suffer*" This statement demonstrates that budget limitations compel institutions to adopt more of a reactive rather than a proactive management style. This is likely to undermine the quality of education and the level of innovation.

Cross-Budget Fund Transfers and Financial Risk

The phenomenon of utilising funds across different budget lines was both a necessity and a huge financial concern. A case in point is Respondent SFOF, who confessed to engaging in such practice when he said, "*Sometimes we have to use funds allocated for certain projects to cover urgent needs elsewhere*". Such flexibilities speak to the need to maintain operations, but they also bypass the entire budget planning and accountability cycle.

Interviewee STF was more explicit in saying, "*We end up taking the money that we are not supposed to, and it is unfair to other programmes*". This remark illuminates the ethical quandaries stemming from the inadequate provision of resources, and the prioritization dilemmas that educational administrators must grapple with.

Participant STD grabbed the concept on the informal financial system in saying, "*Overpaying or making exceptions can result in budget overruns and reduced funds for subsequent periods*". This showcases the recognition of the cyclical financial phenomenon and the necessity for financial prudence.

Budget Presentation and Parental Accountability: Democratic Mechanisms and Transparency Challenges

The presentation of budget information to parents and the broader school community represented critical accountability mechanisms, though implementation revealed significant variations in transparency and engagement practices.

Annual General Meeting Reporting Mechanisms

The researcher tried to answer the following question: **How do you communicate and provide feedback to parents regarding the allocation and expenditure of the school budget**? The Annual General Meeting (AGM) surfaced as the leading tool for parental responsibility and budget accountability. As a Participant STE put it: "*We invite them to the AGM to discuss the budget and provide feedback*." This most likely gives the illusion of

democracy and stakeholder engagement regarding the school budget; however, the degree of engagement remains unknown.

The AGMs retrospective reporting was noted by Respondent STD, "*In the AGM, we tell parents how the money was spent*." This accountability exercise for past spending may in fact limit the ways parents can influence future budget debates. Participant STD noted the AGMs legacy: "*Every year we have AGM meetings and tell the parents how the money was spent*." While such reporting practices are no doubt a sign of the organisation's commitment to accountability, the presentation of financial information and parents' understanding of it determine how accountable the school is.

Transparency Limitations and Engagement Challenges

Despite formal reporting systems, transparency and parental engagement are limited due to complex financial information, varying parental financial literacy, and power imbalances between school leadership and parents. While accountability structures are in place, their effectiveness varies, highlighting broader challenges in democratic participation and stakeholder engagement in educational governance.

Critical Synthesis and Implications

The analysis shows that school budget management faces serious governance challenges due to limited resources, capacity gaps, and implementation weaknesses. Efforts to plan and monitor are undermined by compliance problems and a reactive approach, which hinder strategic planning and sustainability. To improve budget management, comprehensive reforms must address resource adequacy, technical skills, and governance culture so schools can balance democratic principles with practical financial management and achieve sustainable, accountable use of resources.

4.2.3 THEME 3: CAPACITY CHALLENGES

Shortages in education, literacy, and knowledge constitute the primary barriers to effective financial governance in schools. These gaps restrict democracy, diminish the ability to make decisions, and convert governance to a box-ticking

exercise. Lasting change needs extensive and long-term capacity development rather than quick training.

Table 4.4: Capacity challenges

Sub-theme	Research question	Integrated Interview Question	Participant Groups Quoted
Educational Barriers	Which gaps can be identified in the financial management systems of public schools in the City of Tshwane?	What challenges do SGB face in executing their roles and responsibilities?	DFO1; DFO2, SCA, SPB, SCB, SFO E, SFO F, SFO B
Systemic Capacity Development Failures			
Implications for Governance Design and Democratic Legitimacy			
Capacity Development Strategy Implications			

Educational Barriers: Foundational Constraints on Democratic Participation

Illustrating financial governance in detail revealed educational barriers to be the most primary of constraints. Stakeholders are systematically excluded from basic participation in financial decision-making processes due to fundamental limitations in literacy and numeracy. These barriers are not merely a failure of a singular capability. Rather, they are a structural barrier to democracy, and they erode the legitimacy and efficacy of a system intended to be participative.

Literacy Challenges and Document Comprehension Barriers

Participants were asked, **what challenges do SGB face in fulfilling their roles and functions?** The challenges in literacy levels among participants of governance were revealed by participants' honest confessions of fundamental gaps in their reading and comprehension skills. The confession of Respondent SCA brought to the fore the enormity of the constraints: "*Some members have serious challenges with literacy; they can't fully read or understand the financial documents*". This example highlights how the demand for technical documents can, unintentionally, leave out the very people who are supposed to take responsibility for the governance structures.

Participant DFO1 observed: "*I think this is mostly in the no-fee-paying schools. The biggest challenge is that most of the SGB members have limited literacy skills, and some lack a clear understanding of financial management principles".* Low literacy levels undermine informed consent and democratic participation in school governance. When stakeholders cannot understand key documents, representative decision-making is compromised, creating tension between governance expectations and community literacy realities.

The practical manifestations of literacy challenges were evident in routine financial tasks. Participant SFOE noted the difficulties with basic operational requirements: *"Simple things like reading claim forms or understanding statements become a problem for some"*. This observation reveals how capacity limitations can compromise even elementary governance functions, creating vulnerabilities in financial oversight and accountability mechanisms.

Zero-Baseline Knowledge and Training Inadequacy

The training programs recorded the capacity gaps and the lack of basic educational even past the financial knowledge of some participants. SPB's respondent workshop reflections are a little alarming: "*During the workshops, you notice some participants are starting from scratch no financial, no basic, and no other related background*." This illustrates that the deficits in the school governance systems may be beyond the depth and scope of the usual training.

Zero-baseline knowledge has a huge impact on the governance structure and systems, and the focus of the potential strengthening. The absence of basic literacy and numeracy skills among participants renders traditional financial training irrelevant, as that training presupposes the existence of these skills. It becomes the case that those who most lack the developmental governance capacity paradoxically are the ones who need the most standard training interventions, including financial training.

Training that continues to face the same challenges means that existing efforts are merely responding to the symptoms of the issues you have identified while leaving the core issues unaddressed. For there to be sustained improvement in governance, what is required is improvement in education on a broader scale, and not just the specific financial training.

Meeting Dynamics and Superficial Participation

The impact of capacity limitations on the dynamics of governance was most pronounced in the committee meeting processes. Formal participation most evidently captured the void of real understanding and involvement. Participant SCB described the dominant trends: '*At times, members sit in meetings and just nod. They don't fully grasp what is being presented'*. This comment captures the reality of the limit of capacity which may, in effect, silence the real value of participatory governance and reduce the democratic processes to mere ceremonial functions of rubber-stamping decisions.

Participant SFOB noted the tedious nature of capacity support criteria: *'When we sit as a finance committee, there are those who need everything explained from scratch every time'*. This comment captures the tendency in the processes of capacity building to be of a remedial nature, and to lack a sustained and real enhancement of the governance capacity. Instead, the tendency is to provide repetitive remedial support, which is superficial, and does not address the real bottom line.

Trust-Based Approval and Governance Risks

Some participants thought the most worrisome trend was the adoption of trust-based decision-making in place of reasoned deliberation. Respondent SFOF noted a particularly concerning trend: "*You find some members approve things they don't fully understand because they trust others*". This phenomenon poses substantial governance problems by reallocating real decision-making authority to a select few decision-makers while preserving the illusion of broad stakeholder participation.

Trust-based approval systems cause a loss of accountability, while indiscriminate training benefits competent participants and marginalizes those with deficiencies. The absence of basic literacy and numeracy undermines purpose and consumes resources.

Institutional Capacity Assessment and Support Gaps

Studies show that organisations do not devise a structured method regarding ways to quantify and react to the capacity gaps of governance actors. Consequently, educational institutions do not customise their assistance and fail to spot people who need additional support. Significantly, governance frameworks remain with grossly deficient capacity gaps. There is a systemic malfunction in evaluating the impact of a 'system' that is designed to focus the capacity gap and other fix. More is less when the gap is not aligned to the principles of adult learning, the diversity of actors, and the gap of governance.

Implications for Governance Design and Democratic Legitimacy

Evidence about serious capacity challenges begs questions about the design of governance systems in situations where the education levels may be too low for standard participatory models. These challenges suggest the need for alternative approaches that can maintain democratic principles whilst accommodating capacity limitations.

Governance System Redesign Requirements

Persistent capacity challenges suggest governance systems may be ill-suited to contexts with diverse stakeholder abilities. Additional restructuring to improve processes to enable accountability and inclusivity through process simplification, graduated engagement, and the equal incorporation of community expertise, along with robust financial control, is also required beyond training.

Capacity Development Strategy Implications

The analysis reveals that effective capacity development requires comprehensive, long-term strategies that address fundamental educational needs rather than merely technical skills. Such strategies must recognise the complex relationship between basic education, civic engagement, and governance effectiveness.

4.2.4 THEME 4: COMMITTEE FUNCTIONALITY

In regard to the governance of school finances, the most important aspect is committee functionality, which is also shaped by definable roles, provided authority, clear cut processes, and the ability to operate in a sustained manner. Committee functionality is contrasted by a dualism of formal and informal phenomena which are shaped by the available capacity, the prevailing culture, and the available resources. Weakness in any of these elements can diminish accountability and the democratic legitimacy of oversight. There are a number of different performances in the various schools due to the prevailing circumstances. These circumstances serve to create the most important tensions in the area of governance between the various dualism of efficiency and participation, expert and representative, and compliance and effect.

Table 4.5: Committee functionality

Sub-theme	Research question	Integrated Interview Question(s)	Participant Groups Quoted
Committee Operations	"What is the level of financial competence of officials responsible for managing finances in public schools within the City of Tshwane?	Is the finance committee operational and established in compliance with legal requirements?	SCD, STB, SCB, STA, SFOD
Committee Composition		What is your composition of FINCOM?	SCB, ST A, SFO E, SFO F, SFO B, SCF
Committee Approval			

Committee Operations: Navigating Structural Fragilities and Process Breakdowns

The functioning of the committees has revealed critical structural flaws that have gradually undermined the efficacy of governance. It has also revealed the gulf between the designed structures of committees and their real, operational capacity. These structural flaws have been manifested in numerous operational dimensions, leading to multiple governance failures and adversely impacting efficiency and accountability.

Reporting Failures and Communication Breakdowns

The researcher sought to know the following: **Is the finance committee operational and established in compliance with legal requirements?** The operational challenge of the reporting mechanism system failures impacts negatively on the efficiency of governance processes. One of the respondents from SCD states, *"There are times that the committee does not submit reports on time and this results in delays on the processes of decision-making."* This comment reveals the interdependence of various processes in governance. As

this comment illustrates, operational failures in isolation can result in the total collapse of the governance system and create bottlenecks on every tier of decision-making.

The failures in reporting are symptomatic of a committee, system and accountability culture problem. Committees that are presumed not to report have a dysfunctional reporting system, cause unclear reporting expectations, and are unable to perform at least the minimal governance expectations. As Participant SFOD reported, accountability gaps are left by such failures, "*When reports are not properly prepared or are missed, it creates conflict during an audit*". The operational failures that create tensions in audits and reporting failures suggest that the need for external accountability can erode trust in an institution's ability to legally self-regulate. This creates a negative feedback loop in which operational failures produce external accountability demands that are more likely to undermine internal governance systems.

Internal Conflict and Decision-Making Paralysis

As noted by participant STB, committee disagreements were operational challenges and illustrated the tension between the ideal of collaborative decision making and the reality of having to come to terms with different people, "*The repeated disagreements in the Finance Committee on how money should be spent, create delays in processes*."

This pattern is triangulated rather than isolated. The committee is described as formally constituted and meeting regularly by SFOE, SFOF, SFOB and STA, while authorisation delays and substantive disagreement are reported by SFO A, STB and SCC, across all six schools. The committee therefore functions formally, but its decision-making is uneven, and the disagreement reflects the exercise of checks rather than simple dysfunction.

Differing opinions and disputes within organisations schools included could imply issues in management, ineffective conflict resolution mechanisms, and misalignments. This shifts what could be an engaging debate into a dysfunction that severely constrains decision-making.

Participant STB remarked that the evaluative procedures in question were, on occasion, a source of delays: "*As a committee, we process the request. If the explanation is unclear to us, we delay by asking for a re-submission*." This is simply a problem of oversight; the committee appears to have identified the correct problems, but there is scant, if any, direction as to how the problems can be solved, or how the problem can be fixed to remove the delays.

Authority Erosion and Legitimacy Challenges

Perhaps the most significant concern was the erosion of the committee's authority as a result of post hoc reversals of the committee's decisions, as well as external interference. Participant SCB noted the repetition of the injury when he stated, "*At times, decisions taken at committee level are changed afterwards, reducing the committee's power*." These actions constitute an injury to the committee system, and the governance and decision-making processes are shifted and concentrated elsewhere.

The power committee erosion has a myriad of negative effects, including demoralisation of committee members, erosion of stakeholder confidence in governance processes, and the privileging of decision-making power to informal networks of decision-making that are not democratically accountable. Respondent STA's remark in Sepedi introduced a cultural aspect to these dynamics: "*Boitshwaro bjo bo fetoša matla a komiti ya ditšhelete, bo fokotša tshenyo ya yona*" ("Committee behaviour changes reduce its authority").

The erosion of authority is caused by both external interference and internal dynamics impacting committee behaviour. The combination of external pressure and internal dysfunction creates governance frameworks that are especially difficult for committees to sustain both legitimacy and effectiveness.

Committee Composition: Balancing Competence, Representation, and Legitimacy

The composition of committees is an important factor in evaluating governance effectiveness. It examines the complex socio-psychological balancing mechanisms on conflicting selection criteria and operational requirements of a

committee. It is proposed that a committee's selection criteria significantly shape stakeholders' trust in governance and the governance system's effectiveness.

Merit-Based Selection and Competency Requirements

The committees that functioned best showcased their ability to show commitment to the processes of selection that are based on merits to show the skills that are presented and the potential contributions that may be offered. This approach was articulated by participant SCB: *"We have a functional committee; members are chosen based on their ability to contribute meaningfully*". This perspective attributes the effectiveness of the committee to the substantive involvement of members with governing functions.

The emphasis on competence-based selection shows appreciation of the fact that some measure of ability and knowledge is required in committee governance and that these traits are not always found in a given school community. An SFOB respondent observed: *'We try to elect committee members who have at least some knowledge of finance*'. These methods aim for a balance between the absolute minimum standard of competence and the democratic value of participation. The primary concern with competence-based selection is its possible contradiction to the principles of democratic representation, especially in contexts where there are considerable educational and professional disparities among the members of school communities. Striking the right balance between competence and participation is the aim.

Legal Compliance and Structural Requirements

When committees ensure that they remain legally compliant with their formation, they establish initial foundational legitimacy, authority, and representation of committees and relevant stakeholder groups. One STA respondent described her committee legally as: "*Yes, it's functional, chosen according to the law; SFO, chairperson, treasurer, and principal are included*". The law also means the committees just made the minimums and the stakeholders get governance, legitimacy, and trust. With respect to the law governing the representation, composition, and functioning of the committees,

as well as the control, scope, and limits of their mandates and powers, the aim is to ensure that the committees meet the minima. The greatest challenge is to combine the legal minima and the real governance capacity.

Role Clarity and Functional Specialisation

Effective committees showed how clear role differentiation and functional specialisation enabled different roles to work efficiently, and reduced overlap or confusion. Participants SFOE commented on their committee's approach: *"Each person knows their role: the chairperson leads, the treasurer checks figures, and the principal supports decisions."* Having defined roles on committees allows committees to work effectively while maintaining the right level of supervision and accountability. When roles are clear, the committee experiences less friction, draws on the strengths of each member, and facilitates accountability through the articulation of individual role expectations and the standards of performance.

Active Participation and Commitment Requirements

It is important to have member commitment and active participation. This became important even more than personal experience and qualifications. Respondent SFOF commented on their committee experience: *"The committee works well because we have members who actively participate and attend every meeting"*. This focus shows how a personal commitment can sidestep other obstacles and increase the committee's effectiveness.

Active participation involves a lot more than just showing up. It can include getting ready beforehand, contributing, and more. And it is hard to keep up this level of participation. Systems that support, motivate, and counter the factors that chip away at sustained involvement are needed to maintain this effort.

Selection Process Integrity and Popularity Concerns

Trust in stakeholders and the make-up of committees relies heavily on the selection process's integrity. Participant SCF observed a troubling pattern. *"Sometimes people are nominated based on popularity, not skills, which later affects the functionality of the committee"*. The selection of individuals for

committees that ignore their ability to govern leads to a diminished social worth of the committee's work.

Although the basis of committee selection from popularity may be seen as democratic, it can lead to the formation of a committee that really has no skills or desire to govern. The balance between legitimacy and capability is likely to be optimal when there is focused governance training, clearly defined competence criteria, and structured provision for the alignment of effort and outcomes.

Committee Approval Processes: Balancing Oversight Rigour with Operational Efficiency

The complexity of committee approval processes illustrates the design of incorporating the need for both detailed oversight and operational efficiency. These processes show significant depth of governance, and the persistent paradox of the thoroughness vs speed of decision-making systems.

Multi-Layered Approval Architectures

The intricate multi-layered technique in the approbation processes in the case of SPA evidences an understanding of the intricacies involved in oversight construction as well as of the fundamentals of risk management. One of the respondents, SPA, offered an account of their standard process: *"First, the finance committee meets and discusses requests; afterwards, decisions are forwarded to the SGB for final approval"*. For defence SPC participant recognition of value, describes this approach ensuring different levels of review while maintaining different levels of authority.

This layered approach to governance has many advantages. It increases the chances of finding errors, allows the power to decide to be distributed to different actor groups, and prevents arbitrary unilateral decision-making: *"Nothing gets authorised before passing through the committee and SGB; it helps in avoiding errors"*.

However, when multi-layered systems fail, they can result in delays, inefficiencies, and gaps in accountability. Designing approval systems should

aim to find the equilibrium point between appropriate levels of oversight and the operational bureaucratic constraints.

Stringent Control Mechanisms and Documentation Requirements

Institutional commitment to financial accountability and regulatory compliance implies the embedding of good control mechanisms. On accountability, respondent SFOB elaborated further their approach: "*Before payments, all documents go through both the committee and the SGB to ensure no irregularities"*. These measures provide many opportunities to check and reduce the likelihood of deviations from the budget. The paradox of increasing compliance and accountability through document control is that it can slow things down. Thus, control and efficiency must be kept in equilibrium.

Individual Authority and Veto Powers

The individual exercise of authority within the system practices of collectively made decisions has revealed some key factors regarding member empowerment and member accountability. Participant STF described individual exercise of authority as: "*I told the financial officer that I'm not going to authorise it; they must first explain everything properly"*. This example illustrates how individual agents can provide some protective mechanisms even when integrated into a system.

The individual veto rights are protective as they provide accountability to the individuals. However, some trade-off is required to avoid system stalls or one agent's veto power seizing control of the system.

Hierarchical Control Systems and Shared Authority

Sophisticated organisations created systems of control with multiple tiers that distribute authority while maintaining control at each tier. Participant SFOA elucidated on their approach: *"The treasurer signs first, then the principal; no single person can authorise large payments alone"*. This system ensures clarity of authority relationships while completing multiple review stages.

The vertical system supports the delegation and division of authority based on rules and roles, alongside vertical participation in decision-making and protective structures against abuse.

Consensus-Building Challenges and Delay Management

The problem relating to operational effectiveness of the process lies in the challenges surrounding the achieving of consensus in discussions of the committee. SCB described a common problem: *"Sometimes requests take a long time to be approved because we struggle to agree on certain expenditures"*. These observations illustrate the difficulties associated with trade-offs between the depth of discussion and the operational smoothness of the process.

When the process of building support and legitimacy through consensus creates time barriers, the depth of discussion is required to be supported by a sufficiently elaborate procedural framework and conflict resolution mechanisms, especially when decisions must be made in the absence of consensus.

4.2.5 THEME 5: COMPLIANCE AND LEGAL ISSUES

The implementation of financial governance, during its enforcement in schools, has to consider regulation, accountability, and flexibility, along with legal, institutional, and socio-cultural aspects. The disintegration of any of these facets can negatively impact credibility, relationships, and the service delivery, and even service quality offered.

Table 4.6: Compliance and legal issues

Sub-theme	Research questions	Integrated Interview Questions	Participant Quoted
Regulatory frameworks and compliance	What legal and policy frameworks guide the financial management of finance public schools?	Which regulations oversee financial practices in public schools, and how are they implemented in practice?	SCB, SFO C, SFO E, SFO D, ST B, ST D
Legal Compliance			
Governance Compliance		Did you participate in policy development?	SFO D, SPB, SFO B, ST B, SFO A
Policy Compliance		How do you ensure financial legislation is implemented?	SFO A, ST D, SCA, SCB, SPB, SFO C
Regulatory Requirements		What does Section 21 mean for financial management?	SPE, SFO F, SFO A, ST B, DFO2, SFO B
Compliance Concerns		Are there common areas where schools fail to comply?	SFO F, DFO1

Regulatory framework and compliance

This theme examines legislation and policy frameworks such as the SASA, PFMA and treasury regulations and their pertinence to the management of finances in schools, asserting that the effective governance of schools depends on the management's understanding and insight of these frameworks.

The following question was posed: **What financial regulations are in place to govern finances in public schools? How are they implemented?** Participant SCA stated: *"As per the SASA Act 84 together with circulars 2, 3, and 5, we are able to understand the framework of fiscal administration in public schools. These guidelines are documents that I as the school principal,*

evaluate, and in collaboration with the FINCOM, we discuss and review the policies and procedures to do with the financial administration."

Similarly, Participant SPB affirmed: *"The amended South African Constitution, South African Schools Act (SASA) 84 of 1996 (as amended), Employment Equity Act (EEA) 76 (as amended), South African Council of Educators Act 31 of 2000, Public Finance Management Act (PFMA) 1 of 1990 (as amended), Gershaw- GSE Act 6 of 1995, GEPF Act 12 of 1998 (as amended), Circular 13, etc. are documents that stipulate and govern the Financial Management."*

Participants SPC to SPF reflected the SPA and SPB perspectives of the interviews demonstrating patchy understanding of the legal and reporting obligations and the resulting effect it has on the compliance, financial decision making, and the ongoing need for education and support.

Legal Compliance: Aspirational Commitment Confronting Implementation Realities

Legal Compliance as a field shows a strong committed aspiration but an inconsistent pledge efficacy demonstrating the wide diverging gaps that exist between the intention to comply and the reality of actual operations. Such gaps illustrate the more profound challenges of enforcement of a legal obligation and the extent to which the legally binding obligations are integrated into an institution's daily operational practices within the confines of severely limited operational capacity.

Compliance Commitment and Institutional Legitimacy

Across the board, professional participants exhibit a clear comprehension and consensus regarding the role of legal compliance in the legitimacy of an institution and its operational credibility. This is reflected in participant SCB's confidence in this belief: "*The committee fully understands its legal compliance duties and always tries to meet them."* This viewpoint conveys an appreciation of legal compliance as a constituent to the governance legitimacy and trust of the stakeholders.

Participant SFOC's response, *"The Finance Committee legally complies with the minimums required,"* further reinforced operational level commitment. Such comments point to a recognition of legal compliance as a responsibility, not as a discretionary, add-on which is culturally positioned at the governance level of an institution. The expression of "trying to meet" legal compliance duties convey an understanding of the challenges and obstacles to achieving legal compliance. This illustrates the many participating schools to understand the gap, and, at times, the dichotomy between the goals and the potential reality of compliance.

Constitutional and Structural Compliance Frameworks

The respondents for SFOE confirmed that the structures remained in compliance and that the committees were legally and representatively fully empowered: *"Yes, legally the finance committee is fully constituted according to the rules"*. Such compliance suggests that the governance framework stays within the limits of its jurisdiction, which reinforces stakeholder confidence in the institution's legitimacy.

The participants recognized the synergy of functionality and compliance as an example of the interaction of both and. Participant STB supported this perspective: *"Yes, the Finance Committee is functional and properly constituted. The legal part is well covered"*. This perspective suggests a misunderstanding regarding the comprehension of legal compliance and operational functionality as both being mutually desired. Contractual formality is merely a compliance requirement and is not governing. What governs is positive decision-making facilitation and operational effectiveness.

Ongoing Compliance Monitoring and Quality Assurance

Sophisticated organisations have created more evolved methods of functioning beyond mere compliance checking, using integration of compliance monitoring as a component of a standard operational process. One of the respondents, SFOD, described their systematic approach as follows: *"We always check whether we are operating in line with legal requirements during audits and quarterly meetings"*. This demonstrates an institution's commitment to

managing compliance issues before they become a problem rather than managing compliance issues as a result of a crisis.

Doing compliance checks regularly promotes a culture of responsibility, however, the effectiveness of such checks greatly relies on the organisation's ability to understand, assess, and address the specific issues of concern, as otherwise, such checks become ambiguous, and ultimately useless.

Compliance Culture and Behavioural Expectations

Beyond the formal systems of compliance, the evolution of a culture of compliance has developed as an important determinant of both individual behaviour and the performance of the institutions. Participant STB referred to their institution's approach: *"The team follows an established culture of compliance; we know what's expected of us"*. This observation demonstrates that cultural aspects can aid the effectiveness of compliance by establishing common anticipations and norms of behaviour.

A fully developed compliance culture integrates formal regulations and informal standards and is self-sustaining, but requires ongoing leadership, unambiguous guidelines, and positive reinforcement to mitigate instances of informal non-compliance.

Governance Compliance: External Oversight and Accountability Integration

Governance compliance showcased an advanced comprehension of external oversight structures and their significance in fostering institutional accountability and maintaining regulatory relations. Participants expressed a positive sentiment toward the multi-dimensional accountability frameworks that integrate institutional governance with external regulatory and democratic oversight layers.

Regulatory Reporting and Accountability Mechanisms

The scheduled reporting obligations became building blocks of governance compliance frameworks that integrated internal workings of institutions with the

external accountability ecosystems. Participant SFOD confidently described the whole approach: *"We comply with the governance body expectations through regular financial reporting and oversight mechanisms"*. This practice exemplifies the institution's grasp of accountability as the maintenance of relationships, as opposed to crisis management on a case-by-case basis.

SPB substantiated the systematic nature of the reporting obligations: *"We are required to submit reports to governance authorities quarterly, to show compliance"*. Such requirements establish recurring channels for external oversight while also offering institutions definable expectations and organized structures for accountability.

Reporting systems will only work if the information reported is true, the relevant authorities are able to act on it, and there are penalties for a lack of compliance; otherwise, reporting will become a bureaucratic formality, and accountability will not be real.

External Audit and Inspection Systems

External audit and inspection systems provided additional layers of compliance verification and institutional accountability. This was confirmed by participant SPB, who said: *"The district office sometimes sends auditors to check if we comply with governance policies"*. Such external verification systems provide an independent assessment of compliance status whilst creating incentives for maintaining compliance standards.

The validation function of external audits was also recognised by respondent SFOB: *"District auditors check that we followed all regulations during their annual inspections"*. This observation highlights how external audits can provide institutional assurance about compliance effectiveness whilst identifying areas requiring improvement or additional attention. External audits' effectiveness relies on auditor competence, proper frameworks, and the institution's ability to act on findings; without these, audits offer limited compliance value.

Individual Accountability and Personal Responsibility

The governance compliance systems that are most effective include individual accountability for compliance outcomes. Personal accountability was a focus of SFOA: *"It's my role to ensure reports are submitted correctly to comply with governance requirements"*. This perspective shows that for any institution to be compliant, there are prerequisites regarding the personal commitment and performance of the individuals involved.

Personal responsibility, while being a motivational factor for compliance and creating the opportunity for negative consequences of non-compliance, does, of course, need to be combined with institutional support and the provision of the means to ensure that individuals are able to perform their obligations, and to do so without a punitive, transparency discouraging system.

Institutional Compliance Integration and System Coherence

The most effective systems showed how different compliance requirements were integrated into the operational systems of the institution. Participant SFOB spoke about their systematic integration: *"We prepare reports and submit them to the district as part of governance compliance"*. This integration guarantees that compliance tasks aid, rather than detract from, operational effectiveness.

An integrated compliance system enhances operational efficiency by incorporating compliance into everyday decisions, thereby minimizing the risk of lapses in oversight. However, such systems may cause more institutional confusion than benefit. Therefore, the systems must be designed with the administrative capacity to balance the competing demands on an organization. If the balance is not achieved, the systems may be more detrimental than beneficial to streamlined operations or compliance.

Policy Compliance: Navigating Implementation Challenges and Interpretive Tensions

Policy compliance revealed the most intricate and challenging dimension of the landscape of compliance, where unequivocal policy objectives clash with operational realities tempered by resource constraints, capacity constraints,

and situational pressures. The resulting evidence showed policy compliance effectiveness to be highly variable, mirroring tensions between the rigidity of policy requirements and the flexibility of policy-imposed implementation contexts.

Urgency Pressures and Process Circumvention

The most pronounced challenges in policy compliance stem from the conflicts of the operational urgency constraints and the policy process constraints. Participant FOA was frank when he said: *"Sometimes payments are made without full adherence to policy, especially when urgency overrides process"*. The observation demonstrates the systemic operational pressure's effects on undermining the organization's policy compliance which leads to continuous friction between the intended policy objectives and the reality of policy implementation.

The non-compliance caused by operational pressure creates a paradox for institutional decision makers because they have to weigh the competing demands of an operationally focused short term against a policy adherence focused long term in the order of the most compliance. Respondent SPB elaborated on this tension: *"In some urgent cases, people want to buy before full committee approval is obtained, creating conflicts with policy"*. Emerging urgency-driven operational demands seem to be outpacing prevailing policy frameworks. Policies that remain out of touch with operational realities while retaining non-discretionary oversight will be ignored. Continuing urgency-driven noncompliance keeps operational demands out of touch with oversight policies.

Post-Hoc Rationalisation and Compliance Remediation

The use of post-hoc rationalisations as a way to systemically deal with policy non-compliance was particularly alarming. Nonetheless, participant SCA provided an account of this disconcerting trend: *"There are times where money is spent first and only later adjustments are made to justify the expense"*. It creates disproportionate inversions of the principles of compliance and accountability.

An example of this is the neglect of the oversight function of policies and the misuse of policy, creating a façade of compliance and culture of non-compliance, which speaks volumes of the need to revise this policy, or better yet, the need to revise the culture that views compliance as a shield.

Interpretive Differences and Implementation Inconsistency

Differences in how policies are interpreted surfaced as a major source of tensions around compliance and inconsistencies in implementation. Participant SCB captured these frustrations: *"At times, policies are clear, but different committee members interpret them differently, which leads to tension"*. This insight shows that even the most well-crafted policies by designers still have challenges of stakeholders understanding policy gaps and not fulfilling policy requirements resulting in noncompliance. Conflicts and unequal adherence to policies can form from misunderstandings regarding policy due to ambiguity of the rules, insufficient communication, and a lack of training, but can be alleviated through improved communication, training, and conflict resolution.

Principled Compliance and Personal Interest Management

Regardless of these problems, some organizations have shown policy adherence in an ethical manner such that long-term institutional integrity took precedence over short-term operational expediency. Respondent SFOC noted their dedication: *"We always bring discussions back to policy to avoid personal interest influencing decisions"*. This method demonstrates understanding policy adherence as a shield against unwarranted interference and biases in decision-making.

While maintaining compliance may be an inconvenience, the demonstrated commitment to the principle of compliance underscores the integrity of the organization and, if supported by leadership and a strong organizational culture, is a means of encouraging and facilitating, as the circumstances warrant, a relaxation of the principle of compliance to allow an organization to address its operational needs, within the framework of its principles, to allow the organization to achieve its operational objectives.

Compliance Commitment Versus Implementation Gaps

The different approaches taken by the institutions demonstrated the tension between the commitment to compliance and the effectiveness of the implementation. Participant STD underlined their dedication: *"We ensure that the expenses are in line with policy"*. The statement indicates an organization's devotion to the institutional policy and its implementation as the guiding principle of its operations.

An organisation's policy adherence is more than the promises made; it is the result of assessment and congruence of the institutional support, systems, and culture, tailored to meet the capacity. Otherwise, intentions will remain biochemical, shallow, and ineffective.

Regulatory Requirements: Complexity, Navigation, and Implementation Challenges

Of all aspects related to institutional compliance, regulatory requirements are the most technical and complex. They describe a situation where advanced regulatory systems meet certain limits to institutional capacities and the challenges to the implementation of such systems. The data documented a common consensus on the importance of regulation, and equally, a lack of simplicity and practicality of implementing such regulations.

Regulatory Complexity and Implementation Burden

Consideration of Regulatory complexities in drafting regulations may assist in simplifying several requirements that may overwhelm institutional capacity and confuse regulatory compliance. As a practical matter, complete oversight may be required, and appropriately tailored combinations of oversight and compliance requirements can be designed to aid governance.

Verification Procedures and Documentation Requirements

The evolution of verification processes as an integral part of regulatory compliance showcased the legitimacy and accountability of transactions. Participant SFOF detailed their approach*: "Before authorising any payment, I*

must first see the slip or invoice and verify everything". This practice illustrates comprehension of verification as a pivotal measure in risk management and accountability.

In respect to documentation requirements, these enable both immediate verification and subsequent audit functions, as they construct a full record of financial transactions and a rationale for the documentation of decisions. DFO 2 affirmed procedural requirements: "*Claim forms must be properly completed and verified before payments can be authorised"*. The need for clear requirements promotes methodical documentation and provides clear guidelines for the associated procedures. The challenge for any company is excess documentation. The company must determine how much documentation is necessary to keep processes running efficiently.

Accountability, Fear, and Risk-Averse Behaviour

Concerns regarding personal accountability shaped participants' behaviours and the ways in which they made decisions. These made the participants adopt a more risk averse approach which favoured regulatory compliance at the expense of operational effectiveness. Furthermore, participant SFOA articulated similar concerns: *"I don't want to be held accountable for expenses I wasn't informed about"*. This perspective shows how fear of accountability can influence both individual behaviour and the decisions of an organisation as an institution.

Protective and risk-averse behaviour can be valuable as an organisational construct that prevents misappropriation and helps reduce unnecessary spending as well as avoiding poor decisions. STB discussed the approach of the verification system as described*: "We verify delivery and documents before approving any payments, as part of regulatory compliance"*. These practices illustrate systematic risk management and the maintenance of accountability.

An overly risk adverse culture can impede decision making and derail operational efficiency. The trick is to find the right balance between accountability and active governance.

External Audit Validation and Compliance Verification

SFOB elaborated that external audit processes offer significant evidence for an organisations compliance and create motivational factors for an organisation to comply with the relevant regulatory frameworks: *"District auditors check that we followed all regulations during their annual inspections"*. The external verification creates accountability pressure on the maintenance of compliance, while providing an independent analysis of the status of compliance.

External audits confirm compliance, identify areas for future improvements, and create accountability, thereby increasing capacity and confidence of the stakeholders. The effectiveness of external audits is directly correlated to the skills, methodology of the auditor and the institution's ability to respond to the audit. In the absence of these conditions, the audit does little good.

Compliance Concerns: Fund Allocation Vulnerabilities and Systemic Risks

The most urgent compliance challenge is fund allocation which creates vulnerabilities in both regulatory compliance and the delivery of educational services. These challenges showed systemic deficiencies in financial management systems that allow for the misuse of funds and the financial and reputational regulatory exposure of the institution.

Incorrect Fund Allocation and Compliance Vulnerabilities

Improper allocation of funds presented an urgent compliance risk with possible implications going further than just financial misconduct. SFOF cautioned: *"When funds are allocated incorrectly, it causes major compliance concerns"*. This observation shows how apparently technical errors in allocation can lead to serious compliance risks with potentially grave impacts.

The systemic nature of problems relating to allocations was also confirmed by participant DFO1: *"There have been times where funds intended for specific projects were diverted to cover unrelated expenses"*. These types of deviations sufficiently breach compliance, which can impact regulatory relationships, program efficacy, and potentially jeopardize stakeholder trust.

The inappropriate allocation of funds may stem from ineffective systems, lack of monitoring, low capacity, or intentional wrongdoing. However, these factors can create compliance risks, which must be systematically managed, and when compliance risks occur, they must be swiftly rectified.

Emergency Exceptions and Compliance Compromises

Emergencies induced specific challenges in compliance as they compelled organizations to balance immediate operational priorities and the needs of regulatory compliance. This was reflected in respondent STD: *"At times, emergencies force us to take funds from restricted budget lines, and we hope to fix it later"*. Whilst trying to address real operational needs, this practice results in breaches of compliance.

While emergency exceptions allow some continuity of learning, they also run the risk of normalising non-compliance. Managing this effectively requires firm policy, rapid rectification, and appropriate structures to address urgent needs in a controlled and accountable manner.

Multiple Account Complexity and Accidental Violations

Complex account structures even created additional opportunities for compliance violations, regardless of whether institutions had good intentions or sufficient systems of oversight. Participant SFOC illustrated their situation: *"Having more than one account sometimes causes accidental misuse of designated funds"*. This insight shows that while the structure in an institution may show an organisational commitment to compliance, the intricacies of the structure may create areas of vulnerability where compliance may be breached. Particularly, the management of multiple accounts increases structural complexity and thus increases the risk of compliance breach. As such more procedures, tighter control systems, and training to ensure that there is accuracy and accountability is required.

Personal Liability Concerns and Information Asymmetries

Concerns over personal liability have added pressure for compliance that have shaped individual behaviours and the ways in which decisions are made. An

SGB SFOA participant, SGB, echoed these concerns: *"I'm scared of being blamed for authorising payments outside policy because sometimes information is not fully disclosed"*. This viewpoint shows how the uneven distribution of information can expose people to personal liability risks in an unfair way and possibly reduce the likelihood of appropriate oversight actions. Liability gaps caused by inadequate or selective communication, or limited knowledge of the scope, can lead to Accountability gaps. Accountability is enhanced by communication, transparency, and structured rules, in addition to the accessibility of relevant information, which together can support liability claims.

Post-Approval Scrutiny and Retroactive Compliance Challenges

Even transactions that were properly authorized encountered compliance challenges later on during audits or reviews. This concern was confirmed by a despondent participant SFOB: *"Even after all authorisation, sometimes problems arise during audits when questions are asked about specific transactions"*. This observation reveals how compliance challenges may persist even when institutions follow appropriate procedures.

Retroactive compliance and capacity gaps create uncertainty and pressure, undermining confidence. Sustainable improvement requires balanced reforms that build capacity, support institutions, and foster cultural change.

4.2.6 THEME 6: FINANCIAL MANAGEMENT

Financial management's role in education governance integrates a technical dimension and an ethical dimension. Effectiveness in this role requires a command of the technical aspects, clearly defined processes, an ethical commitment, and a culture of integrity. Erosion of trust and quality can stem from weaknesses, and sustained difficulties make it clear that both technical advancements and an alteration in culture are necessary for enduring transformative change within an institution.

Table 4.7: Questions based on financial management

Sub-theme	Research questions	Integrated Interview Questions	Participant Quoted
Financial Advisory & Support	Which regulations ov ersee financial practices in public schools, and how are they implemented in practice?	What are the legal obligations of principals regarding finance?	SP, SFO A, SFO D
Financial Documentation	-What level of financial competence do financial officials in public schools within the City of Tshwane possess?	-Which documents must be presented before signing payments?	ST B, SFO F, DFO2
Financial Oversight & Control		"In what ways are school finances accounted for to stakeholders, and who is responsible for managing financial activities?"?	SP, SFO B, ST A
Financial Policies	What financial regulations or guidelines are in place to govern the management of finances in public schools?	What policies govern the administration of school funds? Does the school have an established policy governing its finances?	SP, SCB, SFO C
Financial Reporting	-What levels of financial management exist in public schools?	How does the school provide feedback or reports to parents?"	ST D, ST E

Sub-theme	Research questions	Integrated Interview Questions	Participant Quoted
Financial Misconduct	-Which gaps can be identified in the financial management systems of public schools in the CoT?	Explain corruptive practices in school finances.	SFO A, DFO1, SPA, SCA

Financial Advisory and Support: Professional Guidance and Capacity Development

The role of financial consultancy services is pivotal in closing the gap between the demands of governance and the means of the actors involved. It highlights the importance of democratic participation in the governed and the need for professional support in the governed technocratic domains. Research shows that advisory partnerships improve governance by enhancing the quality of decisions and the self-financing institutional sustainability.

Professional Consultation and Decision-Making Support

Participating institutions acknowledged and appreciated the advisory component in financial governance, based on the insight that good governance entails the fusion of technical know-how and the democratic process of decision making. SPB underscored the necessity of routine consultation: *"I consult the finance officer regularly for advice on financial matters, especially on budget allocation"*. This partnership exemplifies the way in which professional advisory services can enhance the effectiveness of governance by supplying technical knowledge while preserving the authority of democratic oversight.

The advisory partnership went beyond basic consultation to include the full spectrum of decision-making support in a way that improved the quality of governance and diminished the risks associated with decision-making. SPB continued: *"The finance officer often clarifies the implications of certain financial*

decisions to prevent mistakes." The preventive role illustrates the manner by which professional advisory services can serve protective roles by diagnosing the problems that could be serious failures in the governance system.

The effectiveness of an advisory role depends on the active participation of proficient experts, the governing body, and unambiguous communication; in the absence of these, an advisory role may be ineffective, or, in the worst case, centralize the decision-making powers among the experts, rather than among the representatives.

Technical Guidance and Complexity Management

Finance officers play a vital role in supporting governance by translating complex financial requirements into clear guidance, enabling informed democratic participation despite limited technical expertise among governance members. They also provide reality checks, ensuring proposals align with financial and regulatory realities, thus preventing unfeasible decisions. Balancing professional expertise with democratic authority is key to ensuring that advisory support enhances, rather than replaces, stakeholder ownership and legitimacy in decision-making.

Capacity Building and Knowledge Transfer

Advisory relationships served important capacity development functions by building governance participants' understanding of financial management requirements and procedures. Participant STD acknowledged the educational value of advisory support*: "Our finance officer always explains the financial position before we make decisions"*. This educational function demonstrates how advisory services can build long-term institutional capacity rather than merely providing short-term decision-making support.

The capacity-building dimension of advisory services was significant for new governance participants who lacked previous experience with financial governance requirements. Participant SFOD explained their developmental

approach: *"We assist new committee members to understand financial policies and their roles"*. This mentoring function represents investment in long-term governance capacity that can reduce dependency on external expertise whilst building internal institutional capability.

However, capacity building requires sustained commitment from both advisors and governance participants, along with structured approaches to knowledge transfer that can accommodate diverse learning needs and capacity levels. Without systematic capacity development approaches, advisory relationships may create dependency rather than build autonomous capability.

Professional Integration and Collaborative Governance

The most effective advisory relationships blend professional expertise with democratic governance, enhancing both technical quality and legitimacy. This requires advisors skilled in technical and democratic principles, governance members who value expert input while retaining authority, and institutional cultures that support collaboration between competence and participation. Developing such cultures demands broad organisational transformation, not just individual relationships.

Financial Documentation and Records: Systematic Challenges and Audit Pressures

Financial documentation emerged as a fundamental requirement for accountability and compliance whilst simultaneously representing one of the most persistent operational challenges across participating institutions. Evidence reveals complex relationships between documentation requirements, institutional capacity, and accountability effectiveness that highlight broader tensions between comprehensive oversight and practical implementation capability.

Documentation System Weaknesses and Institutional Vulnerabilities

Persistent weaknesses in documentation systems were candidly acknowledged across participating institutions, revealing systematic challenges

that compromise accountability and create compliance vulnerabilities. Participants DFO1 described common problems: *"Sometimes documents are not properly kept; you find missing receipts and incomplete records"*. This observation highlights how documentation failures can create cascading accountability problems that affect institutional credibility and regulatory compliance.

Weak documentation systems, driven by poor processes, limited capacity, resource shortages, and undervaluing record-keeping, undermine accountability, heighten compliance risks, and erode stakeholder trust, indicating the need for practical, well-resourced solutions in educational institutions.

Comprehensive Documentation Aspirations and Implementation Realities

Despite acknowledged challenges, some institutions demonstrated commitment to comprehensive documentation practices that support accountability and compliance requirements. Participant SFOC emphasised their systematic approach: *"We keep every invoice, every slip to make sure we can trace all transactions"*. This comprehensive approach reflects an understanding of documentation as an essential accountability mechanism rather than a bureaucratic requirement.

Comprehensive documentation requires capacity and resources often beyond schools' means, leading to inconsistencies; feasible methods should balance accountability with resource constraints, using technology, streamlined processes, or risk-based prioritisation.

Stakeholder Understanding and Communication Challenges

Documentation systems serve multiple stakeholders with varying levels of technical expertise and different information needs, creating communication challenges that may compromise system effectiveness. Participant SFOE reflected on these challenges: *"Some SGB members do not fully understand*

financial documents, requiring continuous explanations". This observation highlights how technical documentation requirements can inadvertently exclude stakeholders from oversight processes they are responsible for conducting. Adequate documentation must balance technical accuracy with accessibility to meet diverse stakeholder needs, supported by multi-level information, training, and supplementary communication methods.

Audit Pressure and Documentation Enhancement

External audit requirements provided significant motivation for documentation improvement, creating accountability pressures that enhanced institutional documentation practices. SPB described this positive pressure: *"The auditors' demands for supporting documents helped us improve our own record-keeping discipline"*. This observation demonstrates how external accountability mechanisms can drive internal capacity development and system improvement.

Pre-audit verification processes required significant institutional effort but provided important quality assurance functions. Participant SFOB mentioned their approach to preparation: *"Before submission to auditors, we double-check all supporting documents for completeness"*. Such processes demonstrate institutional commitment to accountability whilst building internal capacity for documentation management. Audit-driven documentation often prioritises compliance over internal utility; effective systems should support both external accountability and internal management needs.

Verification Protocols and Authorisation Controls

Verification requirements before payment authorisation emerged as critical control mechanisms that support both accountability and fraud prevention. Participant STF highlighted standard practice: *"I must first see slips or invoices before authorising payments"*. This verification function demonstrates how documentation requirements support governance oversight by ensuring that authorisation decisions are based on appropriate evidence. Verification

protocols ensure accountability and prevent misuse but must balance thoroughness with efficiency to avoid bureaucratic obstacles.

Financial Oversight and Control: Variable Implementation and Cultural Impact

Financial oversight and control mechanisms revealed significant variation in implementation effectiveness across participating institutions, demonstrating how institutional capacity, leadership commitment, and organisational culture influence governance outcomes. Evidence suggests that oversight effectiveness depends not merely on formal system design but on institutional capability to implement and maintain oversight systems consistently over time.

Regular Oversight Practices and Systematic Monitoring

Well-functioning institutions demonstrated systematic approaches to financial oversight, providing regular monitoring and timely identification of potential problems. SFOA described their systematic approach: *"We conduct monthly checks and balances to ensure that funds are properly accounted for"*. This regular monitoring approach demonstrates institutional commitment to proactive oversight rather than reactive crisis management. Systematic oversight promotes accountability, transparency, and early problem detection, but requires commitment, capacity, and a supportive culture to avoid becoming merely procedural.

Multi-Level Authorisation and Control Systems

Sophisticated control systems demonstrated understanding of risk management principles through multi-level authorisation requirements that distributed decision-making authority whilst maintaining appropriate oversight. SFOC highlighted their approach: *"Certain payments require multiple sign-offs depending on the amount involved"*. This risk-based approach demonstrates institutional sophistication in designing control systems that balance oversight with operational efficiency. Multi-level authorisation systems strengthen control by preventing abuse, detecting errors, and distributing accountability, but they

require clear procedures, defined authority, and coordination to ensure oversight does not hinder efficiency.

Reconciliation Processes and Accuracy Verification

Regular reconciliation emerged as a critical component of financial control, ensuring accuracy and identifying discrepancies before they become serious problems. Participant SFOF explained their practice: *"Every month we reconcile the bank statement with our records"*. This systematic approach demonstrates understanding of reconciliation as an essential risk management activity rather than an optional administrative task. Reconciliation processes ensure financial accuracy and reliable information for decision-making, but demand technical skills, structured procedures, and sufficient time to avoid overlooking critical issues.

Budget Monitoring and Performance Tracking

Continuous monitoring systems that tracked actual performance against budget allocations demonstrated a sophisticated approach to financial management that supported both accountability and strategic decision-making. Participant SFOB confirmed their practice: *"We constantly monitor actual spending against the budget allocations"*. This performance tracking demonstrates understanding of budgets as management tools rather than merely compliance documents. Budget monitoring provides essential insights for decision-making and corrective actions, but requires systematic data, analytical skills, and responsive systems to be effective.

Cultural Impact and Behavioural Change

The cultural impact of rigorous oversight systems was recognised as an important factor in shaping institutional behaviour and individual decision-making processes. Participant STB noted this cultural effect: *"Because of strict oversight, everyone is cautious about spending decisions"*. This observation demonstrates how oversight systems can influence institutional culture by creating accountability expectations and risk awareness. Cultural

transformation through oversight promotes institutional growth and effective governance, but requires consistent leadership, sustained practices, and accountability to avoid oversight being purely technical.

External Oversight Integration and Compliance Alignment

The demands for external oversight generated an additional layer of accountability and created incentives for sustaining internal oversight. One of the participants, SPB, explained this by stating, *"The district requires us to submit monthly financial reports for oversight."* This instance of external accountability reflects the internal oversight mechanisms in response to external accountability demands.

The combination of internal and external oversight increases accountability by establishing multiple layers of verification and an external validation, eliminating unnecessary duplication. That said, its effectiveness relies on the external reviewers' skills, the efficiency and systematic response mechanisms, and coordination to mitigate conflicting demands or duplication.

Financial Policies and Procedures: Existence Versus Effective Application

The gaps between policy formulation and actual implementation speak volumes about the gap between the existence of policies and the effective application of the policies. The evidence shows that for policies to be effective, it is not just the design that matters, but the institutional ability to implement it, the stakeholders' comprehension of it, and the prevailing culture towards the adherence to the policy.

Policy Framework Existence and Accessibility

Financial policies do exist in most of the institutions that participated in the study, and most institutions seem to appreciate the value of these policies when it comes to governance. SPA described their policies*: "The school has clear financial policies that guide how procurement and spending should happen."*

Policies such as these lay the groundwork for frameworks within an institution to make decisions consistently and to ensure accountability.

The participants noted that the ease of access to policies is an important determinant of how policies are put into practice and how stakeholders are engaged. SCB explained this: *"The policies are kept in the office for committee members to access during meetings."* This is an example of how an institution demonstrates a commitment to providing accessible policies to stakeholders in a way that encourages their participation in implementing the policies and practicing good governance.

Policies need to be accessible, but this alone will not guarantee that they will be carried out in practice. In order for policies to be carried out in practice, stakeholders need to understand the policies, institutions need to have the capability to implement, and there needs to be a commitment to adhere to the policies. In the absence of these conditions, policies are just documents that will have no impact on the actual decisions that are made.

Policy Application in Decision-Making Processes

Overall effectiveness of institutions showed intentional cohesive integration of policy related aspects during definitional decision-making procedures, so that the policy structures influenced the real exercise of governance and not simply left on the shelf as a policy document. Participant SFOB stated it this way: *"We always refer back to written policies during committee meetings before we make decisions"* Systematic policy integration of this sort indicates both institutional advancement, and dedication to a policy.

Policy integration in decision-making sets and maintains the standard, and is supported by procedural and operational mechanisms, and compliance and accountability structures aligned about the policy. With that said, policy integration that is not supported by any of the elements serves to be more of a formal requirement.

Policy Adaptation and Contextual Flexibility

Participants appreciated the need for policies to be adapted as practical challenges emerged during implementation which demonstrated the understanding that policies need to be both consistent and flexible to varying circumstances. Participant SFOA outlined their policies by saying*, "Our policies guide us, but at times practical challenges come up and adjustments are proposed."* This approach to flexibility shows the maturity of an institution acknowledging that for policies to be effective, policies need to be adapted, and not just to be adhered to for the sake of it.

While flexibility in policies demonstrates maturity, it also increases the risks of 'death by a thousand cuts' where policies become erosion and arbitrary changes weaken the purpose and integrity of policies. Effective flexibility demands the establishment of clear and specific criteria for modification as well as the implementation of appropriate approval processes and comprehensive records of changes to ensure accountability and integrity of policies.

Stakeholder Orientation and Capacity Development

The emerging necessity of policy orientation for new stakeholders significantly impacts the successful implementation of policies. It allows participants in governance to acquire the skills necessary to apply the policy in practice. Participant SPC described this practice: *"When new members of the committee come in, we ensure that they understand the financial policies of the school".* The orientation evidences the institution's in-situ re-evaluation of the stakeholders and the long-term sustainability of the policy implementation.

Practical stakeholder orientation necessitates comprehensive and practical policy communication, unambiguous guidance, and mechanisms for addressing issues of unclear policy interpretation. Visionary orientation prioritizes policies to scope issues of mere compliance that do not translate to long-term implementation. Agreed quality of stakeholder programs, stakeholders' comprehension of the policies, and continued support determine

the success of the orientation. Failure to any of these elements means new stakeholders will be unable to engage fully.

Interpretation Challenges and Implementation Inconsistency

The challenges of interpreting a policy became a prominent issue for implementing a policy consistently creating friction between the need for specific policy writing and the need for flexibility in how policy is applied. One of the SFOC participants identified an issue*: "Although the policies are out there some members need help with some of the policies because they are not guided."* This highlights the way in which a policy is interpreted as an example of how the technical language of a policy may be used to marginalize some of the actors in the implementation of the policy who will be responsible for implementing it.

Uncertainty and confusion regarding policy implementation arise from intricate policy language, ineffective communication, lack of stakeholder capacity, and ambiguous policies. This of course is more than a matter of confusion. It is a matter of policy failure. If policies will be effective, clear communication, training, support, and mechanisms for the resolution of conflict will be requisite.

Financial Reporting: Transparency Mechanisms and Stakeholder Accountability

The role of financial reporting has developed to aid an organisation in creating mechanisms to build transparency and accountability to various stakeholders. However, there are differences and inconsistencies in frameworks when considering stakeholder reporting accountability, stakeholder reporting, and how responsive stakeholders are. Studies show that there are differences in gaps in frameworks of stakeholder reporting accountability and transparency in organisations. It has been shown that reporting gaps and frameworks show a lack of transparency in reporting frameworks and stakeholder reporting accountability frameworks.

Parental Accountability and Democratic Engagement

The regular parent reporting practice was described as a basic accountability practice linking the school's financial management with the community's oversight and involvement in the democratic process. Participant STD described the practice*: "We present financial reports to the parents during AGM meetings."* Such reports reflect the institution's commitment to the accountability and transparency of the community.

AGMs serve as important venues for inviting parental accountability and community oversight of school finances. However, for the community to be able to meaningfully interpret and utilise such reports, AGM meetings must be purposeful and more than mere formalities.

Comprehensive Documentation and Stakeholder Support

Thorough reporting systems show dedication to elaborate documentation that bolsters stakeholder comprehension and verification of accountability. Participant SFOE acknowledged their practice: *"We prepare detailed reports with financial documentation to all stakeholders".* Such an approach indicates institutional sophistication and dedication to accountability and not merely the fulfilment of reporting criteria.

Stakeholder confidence, transparency, and informed decision-making are all results of comprehensive reporting; to achieve this institutional capacity, stakeholder involvement and openness are a necessity.

Strategic Reporting Timelines and Systematic Communication

Demonstrating a strategic approach to reporting suggests an ability to understand reporting more as the ongoing relational management entailed in the reporting process and less as the infrequent provision of information process. Illustrating this point, Participant SPC outlined their approach as follows*: "Financial reports are submitted quarterly to governance structures and annually to parents".* Such a reporting practice suggests an institution's focus on sustaining accountability in a non-ad hoc manner.

There is the potential for regular reporting to support accountability, track performance, and engage stakeholders. This potential, however, is only realized when the institution is willing to support the effort, demonstrate the internal capacity, and implement the necessary operational systems to prevent regular reporting from becoming a formality.

Internal Reporting and Governance Integration

The understanding that internal reporting systems incorporating financial data and governance decision-making processes included a level of sophistication that displayed reporting as a management function for internal purposes as opposed to an external accountability function was evident among participants SFOF. They detailed this in their practice: *"Every month, financial reports are tabled to the finance committee and then shared with the SGB".* Such internal reporting systems reflect a commitment to fully informed governance and accountability.

Internal reporting promotes the organization's ability to make informed choices and foster a culture of accountability. Its effectiveness is directly correlated to the value that participants, and the organisation as a whole, place on the data. Without this, governance quality is reporting's ultimate failure.

External Audit Integration and Compliance Verification

While external audits may contribute to the stress associated with the accuracy of reports, they do offer some assurance of the quality of the reports. Participant SPB noted the demand of auditors: "They want complete reports. They have supporting documents - if they don't have things, they delay the process". There is a clear external stimulus whereby external audit requirements can be used to improve the quality of reports, as well as improve the quality of accountability or the quality of reports. The integration of external audits can provide independent identification of quality improvements, as well as improve the quality of reports. In order to do this, there must be quality audits, accountable quality of responsiveness, integration of external audits with internal audit processes, and coordination with internal systems of audits.

The organisation's commitment to full transparency has been recognized as a fundamental aspect of the ability to go beyond the bare provision of information in order to provide complete and effective accountability. This participant SCB noted, *"At AGMs the Parents receive the full financial report and explanations for variances".* The fact that this level of detail is shared speaks volumes.

Bringing transparency is to share the difficult issues freely, share all the information, and engage stakeholders in a constructive manner to improve accountability. This requires certain leadership and a system of engagement. Otherwise, the transparency will end in a selective disclosure and, without increasing accountability, maintain the status quo.

Financial Misconduct and Prevention: Historical Vulnerabilities and Control Enhancement

The necessity of keeping continuous watch and formulating systematic efforts to curb financial misconduct, drew attention to institutional weaknesses that provide openings for unethical conduct, as well as to the control measures and cultural shifts that are needed to avert such conduct. Research shows that in order to implement a successful misconduct prevention strategy, a balanced approach that includes both the soft controls and the cultural drivers that influence behaviour, is essential.

Historical Misconduct Patterns and Institutional Learning

As an element of the partner organisations, the historical instances of financial malfeasance, the susceptibility of malfeasance to the credibility of the institution, and the enhancement of controls have all been explicitly accepted. Past problems were disclosed by Participant DFO1: *"There were previous incidents where treasurers misappropriated funds and this resulted in the treasurer being pursued through the courts".* The disclosure depicts institutional transparency regarding the previous concerns and acknowledges wrongdoing of this OIG as an example of extreme governance failure that is warranted to receive a structured response.

In situational instances, the absence of a response would default the remedial act to be an element of risk as opposed to an opportunity for addressing an enduring problem. This absence of response is the consequence of a remedial act remaining as a risk for addressing an enduring problem. The absence of response is ultimately a failure of a remedial act remaining as a risk for addressing an enduring problem.

Anti-Corruption Controls and Risk Management

By demonstrating institutional learning and a proactive commitment to Transgressions, the institutions involved with the less-than-moderate anti-corruption measures to show loss mitigation of known vulnerabilities. Participant SFOA explained: *"We have implemented controls to detect embezzlement, but corruption still remains a risk."* Such practical evaluation demonstrates the institution's understanding that one-off measures will never be enough to sustain the prevention of wrongdoing.

While anti-corruption systems have the potential to preserve integrity, as long as and take wrongdoing are diverted, and integrity is 'symbolically' displayed, without proper design, function, and a supportive positive cultural context, they will almost certainly become just another set of unfulfilled bureaucratic hopes.

Confidentiality Breaches and Trust Erosion

Institutional breaches of confidentiality can affect the functioning of the institution and the relationship between all of the stakeholders involved. Participant SFOC commented on the prior incidents: *"There were cases where confidential financial information was leaked, affecting trust".* Trust is not only relational, and this statement shows how the case of financial information leaking is not only a monetary issue but also an informational one that affects the relational and the trust end of the governance system and the governing system. Breaches of confidentiality pose the problems of information governance and stewardship that a culture of information governance and stewardship attempts to mitigate.

Specific Misconduct Methods and Prevention Strategies

The knowledge that certain institutions have regarding the nature of specific types of wrongdoing allows them to implement tailored prevention strategies to address particular gaps. One of the participants DFO1 raised an issue: *“Some former members of the committee have taken advantage of the blank cheque system to make illicit withdrawals”*. This type of knowledge reflects institutional learning of the techniques of wrongdoing and the work of control measures focused on the described weaknesses. An understanding of particular techniques of wrongdoing enables accurate and economical control measures to be implemented. It is necessary that control measures be modified and updated to address new and emerging risks and to avoid becoming outdated.

Institutional Response and Legal Accountability

An appropriate countermeasure for misconduct within an institution includes the mechanisms of law, which provide disincentives for other actors to behave irresponsibly and provide boundaries regarding the recurrence of irresponsible behaviour. Furthermore, the law demonstrates an institution's engagement regarding the integrity of the misconduct. The premier order of the law is the ability to prove an extensive toolkit history for the phenomenon, the entrance of other opt legal counsel, and the ability to bet the institution's capital. Legal action without response countermeasures to the mobilisation of the law may demonstrate the absence of the law's true accountability.

Enhanced Controls and Cultural Transformation

Reorganized historical malpractice retributions typically consist of the reinforced control mechanisms with a focus on particular actionable weaknesses, while also constructively extending the institutional capacity to prevent future misbehaviour. Enhancements were noted by the participant SFOD as *“There are cases where former committee members were involved in mismanagement of funds, but now we have tighter controls*”. The learning

endeavours indicate a growing institutional maturity, as well as a sense of proactive improvement in a non-crisis manner.

Enhanced control systems display institutional integrity and reduced risk of misconduct, and, especially, illustrate the institution's commitment to the lessons learned from the problems, even in the midst of imminent risk of loss. The paradox of the contract's governance rigidity and the system's operability as a tool to mitigate risk must be borne in mind. Controls are adaptable, and, in fact, a system that is overwhelmingly adaptable often becomes bureaucratic as a proxy to work around the cultural impediments and active factors that drive the misconduct.

Systemic Risk Recognition and Ongoing Vigilance

Risks associated with misconduct continue to illustrate growing institutional maturity as well as a realistic understanding of misconduct prevention as a process, rather than an ends to a means activity. Participant STA made mention of this in Sepedi: *"Go hlola dinyakwa, go fodiša maikarabelo, le go oketša kotsi ya go se tlalelele"* (“Failure to verify strengthens risk and weakens accountability”). This shows more than a rather basic understanding of the control system and accountability problem that extend as an, accountability problem that extend as a result of control system failure.

The ability of an organisation to exercise this capacity depends on the systemic recognition of risk, as well as the ability to sustain effort over time in the integration of integrity and accountability into the culture of the organization. However, in the case of other organisation, this may, in fact, be the case, and thus, the organization may be left with a facade devotion to the principle of integrity and accountability.

Critical Synthesis and Financial Management Enhancement Implications

Effective educational financial management requires proper technical knowledge and organisation, stakeholder involvement, and integrity across all fronts. For lasting improvement, there must be a proper balance between oversight and the ability to address the technical, the cultural, and the touch,

and the implementation of reforms that are comprehensive in policy, practical, and supportive of the reforms.

4.2.7 THEME 7: ORGANISATIONAL CHALLENGES

Organisational difficulties stemming from deep structural, systemic, and contextual elements that can become systemic failures are multiple. These challenges are not merely technical. They are complex and call for large-scale organisational development and substantial institutional backing.

Table 4.8:Organisational challenges

Sub-theme	Research Questions	Integrated Interview Questions	Participant Quoted
Role Confusion & Conflict	What challenges or constraints do you encounter in management of finances of the public school?	Are there instances of non-cooperation or role confusion?	SCF, ST C, SPB, SFO B, SFO E, SFO F
Stakeholder Coordination		What challenges do you face as a finance officer or committee member?	ST B, SCD, SFO C, SCB, SPA, SFO D
Capacity and Support		What support is required to improve financial management?	SFO A, SCB, ST D, SFO F, SFO B, SPA

Role Confusion and Authority Conflicts

The governance system's effectiveness is eroding due to ambiguity in the roles, overlaps, and conflicting expectations, which undermine certain decisions and heighten interpersonal tensions, which could render the governance system inoperable.

Authority Distribution Confusion and Power Struggles

The lack of role definition in the delegation of tasks has made the comprehension of each person's role in governance an arduous process, causing confusion, misunderstandings, ineffective governance, and conflicts. One confusion noted by the participant STC states the following: *"At times, you're not sure who's supposed to approve what the principal, treasurer, or the chairperson?"* This type of uncertainty illustrates the degree to which lack of role definition can contribute to governance gridlock, where there are no decisions, and no one takes action to make decisions, because of ambiguous relations to whom is in control.

Power struggles stemmed from gaps in the delineation of authority, and instead of having integrative governance, there was stakeholder competition. Engage: *"The principal wants to make financial decisions alone, sidelining the committee."* This example illustrates the absence of governance structure so poorly that it allows for dictatorial behaviour that undermines the principles of democracy and avoids the collective's oversight.

The ambiguity of authority coupled with the lack of role definition undermines accountability and allows the relocation of the blame. Intentionality in defining the relationships in governance structure can help close such gaps.

Role Interference and Boundary Violations

The adverse effects of role interferences and crossing role boundaries among stakeholders collapse the governance system's effectiveness and efficiency. Management of jurisdictional disputes were person SPB quoted: *"We sometimes experience conflict when SGB members meddle in the administration and financial management".* This situation of interferences spotlights the conflict between the governance of the system and the management of the system at the operational level and the need to define such boundaries.

Role interferences and boundary violations, in some cases, may be symptoms of an inappropriate desire to influence operational decision-making

jurisdictionally, while in some cases, it may reflect reasonable fears over governance scope. This was also evident in the case of SFOB, where an absolute lack of role boundaries was an instigator: *"Some committee members want to do everything, even when it's not their role, which causes fights."* This illustrates the shift toward competitive governance caused by an absence of clear role boundaries and the resultant collaborative deficit that ensues.

Role breakdowns and impasses caused by role interferences reduce the effectiveness of governance systems and operational systems by creating a lack of clarity and interpersonal conflict. Mastering such a system requires good definitions of authority, structure, and commitment to continuous clarification, and solid strategies for conflict resolution.

Responsibility Duplication and Coordination Failure

When there is a lack of adequate coordination, multiple actors trying to execute the same function can create inefficiencies and even conflict. Participant SFOE noted, *"Duties are sometimes duplicated because people don't fully understand what their responsibilities are."* This duplicative phenomenon illustrates the extent to which a lack of sufficient role delineation can generate organisational inefficiencies, while also compromising the clarity of accountability.

The duplication of responsibilities, in tandem with a lack of coordination, can give rise to unfinished work and gaps in governance, even if the tasks seem to be assigned. Good governance is the combination of clearly defined roles and systematic coordination to ensure tasks are integrated.

Role Clarification and Training Requirements

There was a clear need for participants to highlight specific roles for effective governance to function, as participants noted that confusion surrounding roles leads to a lack of effectiveness of governance, irrespective of the skills or commitment of individual participants. Participant SFOF remarked*, "We need role clarification training; without it, everyone assumes they're in charge".* This

shows that role clarification training is a basic building block, and not just a nice thing to have for the effective governance of the organisation.

Role clarification training should include a mix of formal roles, practical coordination, and ongoing conflict resolution, and should be built into the training framework. Sustainable role clarity is achieved only through a long-term strategic commitment by the institution, not through short-term, conflict-servicing measures.

Stakeholder Coordination Failures and Communication Breakdowns

Ineffective stakeholder coordination degrades governance through the breakdown of communication, uneven involvement, and poor follow-up. Governance is improved through the establishment of coordination mechanisms that integrate the various roles, priorities, and capabilities of stakeholders.

Participation Inconsistency and Meeting Dysfunction

The lack of stakeholder commitment to a single summit showed problems with governance that disrupted the continuity of decision-making and disrupted the shared accountability for the results of governance. Participant STB vented his frustration on the issue of attendance: *"You plan for a finance meeting, and people just don't show up".* This speaks to the phenomenon that the effectiveness of governance is a function of stakeholder attendance and is likely to be the case without sufficient motivators or disincentives for attendance.

The lack of stakeholder commitment to a single summit also negatively impacts the governance continuity and shared responsibility and also adds an extra burden on the attendees. The solution involves an attendance policy, and a deeper understanding of the problems.

Information Flow Disruptions and Decision-Making Delays

Information not timely communicated to key stakeholders created a systematic delay in the governance process due to the absence of governance process

evaluative system in place allowing process evaluation through stakeholders' system. Participant SCD described the issues as follows. *"Important documents not circulated on time represents a missed opportunity to advance decision making within a given time frame."* Communication breakdown represents a case in point on governing systems and the complexity and importance of information systems in governance.

Damages to the information system of governance can have a domino effect on a number of elements or cycles within the governance process, which can, in turn, negatively influence the responsiveness of a system to its stakeholders and, consequently, the perceived effectiveness of the system to operate within a governing model. Participant SFOC gave an example of insufficient coordination stating*: "Nothing moves if there is no coordination between the school principal, SGB and finance officer."* This statement exemplifies the fact that governance systems do not only require coordination for the effectiveness of communication systems, but there is also a need for a structured system of communication instead of a simple informal communication system.

Information system in governance should be formulated in a way that will assist decision making by enabling stakeholders to obtain the information that will be in accordance with their preferences, the time that will be most suitable to them, and the technology they will be using at that time.

Implementation Follow-Through Failures

Systematic support captures the gap between operational action and governance decisions. Implementation failures of the operational action gap of control and governance decisions include process delays and erosion of stakeholder trust. Clarity in operational action gaps of control and governance support and trust and systems of governance in the work of stakeholders' daily operation needs. Improved position, control in daily governance, trust, and systems work of the stakeholders.

Inter-Level Communication Gaps

Successful implementations of both governance and operations strategies are heavily reliant on vertical communication and collaboration throughout the different organisational levels. Structural issues involving communication create misunderstandings and hinder coordination that ultimately diminish the effectiveness of both governance and operations. As Participant SPA illustrated, "*Some issues are raised in SGB meetings but are not dealt with because the people that should be there are not there*". In vertical communication, the absence of people determines the range and efficiency of communication and collaboration.

Participant SFOD further notes, *"Sometimes committees don't communicate results to teachers, and that creates misunderstandings*.". When the results of governance decisions are not communicated to the operational level, the result is discord, and governance and operations are rendered ineffective.

Inter-level communication is most effective when there is provision for structured feedback, and operational and governance communication, along with the flowing information, meets the diversity of operational and governance needs.

The participants in governance face the systematic challenge of role strain as they try to balance their governance obligations with other personal and professional commitments. This creates time management challenges which can reduce the effectiveness of governance and also lead to stress and burnout among governance participants.

Time Management Pressures and Role Overload

Considering time management obstacles and the responsibilities of governance participants, there are competing professional duties that create time and energy constraints. Participant SFOA spoke of the competing responsibilities: "A major challenge is the finance role and teaching and admin roles; that's a big challenge." Governance suffers when multiplicity of roles limits time to deep engagement.

Multiple participants validated overload of roles, with SFOF explaining the all-encompassing nature of the role: "*Often we hold finance, teaching and administration and that all together; it's draining*." This is drained and highlights the extent to which role demands are a threat to governance and the participant's well-being. This poses sustainability issues for governance that relies on voluntary participation or participation that is compensated at a marginal level. During critical moments, competing role stressors diminish the quality of governance as decision making and oversight are weakened and major gaps exist in the governance system.

Reporting Period Pressures and Audit Management

Governance systems may fail to balance the changes in demand due to the cyclical nature of reporting and auditing. Increased demand from governance systems compacts time frames while other professional duties remain unchanged. As Participant SFOB observed: *"Towards audit time, finance officers experience extreme pressure to finalise reports".* This situation exemplifies the systemic pressures most governance systems are poorly equipped to handle.

Governance systems fail to take operational contexts into consideration, this is evident in the statement made by Participant SF0E: *"During audits, we often need extra time to gather all requested documents while managing daily tasks".* This is the result of competing operational and audit processes which is the result of poor design as seen in most governance systems.

Governance and operational systems are undermined when pressure peaks and support is lacking. In such instances, it is the design of the system that fails to support the operational context, while sustainability provides in the balance of the system.

Staff Turnover Disruptions and Institutional Memory Loss

Staff turnover impacts governance by removing staff members knowledge of the institution, their relationships, and the training of new staff. Participant

SFOD stated what turnover means in their organisation: *“When trained finance staff leave, it disrupts the entire financial system and requires retraining new people.”* This illustrates the governance challenges that arise from a lack of operational relationships and institutional knowledge caused by staff turnover.

Severe staff turnover negatively impacts governance by removing knowledge, relationships, and the ability to address the existing gaps. In order to address these challenges, managers must create a culture of knowledge management, mentoring, and integrated reporting to minimize disruption and develop a sustainable system.

Stress and Accountability Fears

The psychological impacts of the added challenges related to the participation of governance are effects on the well-being of the participants, which potentially hampers the effectiveness of the governance systems. Participant SPB spoke of the stress that stems from *'Errors in finances create unnecessary stress because everyone fears being held accountable later'*. The stress of being accountable illustrates the extent to which governance systems create unreasonable psychological stress that inhibits the participation, or the willingness to take risks, that could be the most important feature in the evolution of the governance systems.

The psychological effects of stress and fear create barriers that enhance the risk aversion, compliant behaviour, and discourage the participation of people. For effective governance systems to exist, supportive systems are needed that manage accountability, and constructively and positively manage the absence of control.

Capacity Constraints and Support System Inadequacies

Capacity constraints have emerged as a critical barrier to governance effectiveness vertically and horizontally, demonstrating that the interplay between institutional and individual capacity constraints, coupled with absent implementation support, generates a governance problem that exceeds the governance challenges local solutions are able to address.

Training and Development Inadequacies

The need for ongoing training and capacity development has been universally accepted yet remains insufficiently addressed by existing support mechanisms. Participant SFOA underlined continuing need: *"We need regular training and workshops - especially when policies change."* Such training should clarify the role of governance and how policy environments change, necessitating the continuous development of one's capacity as opposed to one-off training interventions.

The gaps exposed by training may be a function of the resource limitations as well as a failure to appropriately define what capacity development entails for governance to be effective. To this, participant SCB mentioned sup- port continuity: *"Support from the district office must be ongoing, not just during crises."* This comment indicates that the support mechanisms dominant today tend to focus more on the reactive as opposed to proactive side of support and may wait for issues to be serious before addressing them, rather than preventing them with ongoing capacity development. Sustained training requires a focus on proactive and continuous approaches that respond to the varying levels of the learning continuum and the accumulation of capacity over time.

Resource and Material Support Gaps

Improved access to resource materials and guidance support was one of the resource needs identified by participants to increase effectiveness of governance resources. Participant STD noted a practical suggestion: *"It would help if we had simple guides or checklists for new committee members".* This type of resource should focus on assisting and supporting the participants so as to increase effectiveness of governance through the provision of practical support materials and ongoing support resources. Support for governance must focus on providing usable resources, in addition to training, that are practical, fit the needs of participants and their various styles of learning, and provide support for the ongoing real-world application of the resources.

Mentoring and Peer Support Systems

Mentoring could facilitate further development for participants in governance SFOF through peer learning and sharing of experiences. Participant SFOF added an interesting point on mentoring: *"Assigning experienced members to guide new ones can prevent a lot of mistakes".* This type of support is based on the understanding that learning of governance happens by doing and through relationships and not only through informal training.

While mentoring is a form of capacity building that is practical and ongoing, ultimately the success of mentoring is dependent on the availability of sufficient people to act as mentors and organisational support to ensure that the experienced staff is not overloaded.

Reactive Versus Proactive Support Systems

Support systems move along a continuum from fully reactive approaches that focus on providing support after problems arise to fully proactive approaches that provide continuous support to prevent problems from arising at all. Participant SFOB commented about support on the *“the problem” of the “support only” being available “after an audit” highlighted problems.* This reactive system may be less efficient and more expensive than the proactive systems that move to incorporate support around capacity development needs before they mature into serious governance challenges.

In the support systems designed as reactive systems, support is designed to move the focus away from the approaches that incorporate target needs based continuous improvement systems and that focus on strategic development to solve the immediate issues at hand. Participant SPA proposed an alternative to this approach by suggesting that *“support should be continuous at the circuit level where each school operates.”* This approach recognises the need for a governance support system as not a systems reaction to a crisis support system.

Proactive support incorporates structured needs-based continuous systems, target needs continuous systems and the systems designed to mitigate and prevent problems to establish systems that require resource and reorganisational shifts from the traditional approaches established in reactive systems.

Critical Synthesis and Organisational Development Implications

The robust systems are undermined by poorly planned modernisation, leading to negative impacts from systemic, multi-tiered issues, resource deficiencies, socio-economic limitations, and a lack of supportive structures. Modernisation adversely impacts unplanned systems to reveal structural flaws in coordination and communication that induce multi-tiered resource deficiencies, socio-economic limitations, and a lack of supportive structures. These flaws are addressed by systemic, multi-tiered resource deficiencies, socio-economic limitations, and a lack of supportive structures. These flaws are addressed by a supportive environment to assist in building development, and institutional support to build systems that support sustainable governance.

4.2.8 THEME 8: PROCUREMENT AND PURCHASING

In terms of governance functions, procurement is an important one. It requires the procurement professional to possess technical skills, ethics, knowledge of the marketplace, and the capacity to manage trade-offs with regard to value, transparency, and compliance within the context of intricate policy and operational constraints.

Table 4.9: Procurement and purchasing

Sub-theme	Research question	Interview Questions	Participants
Procurement Procedures	What level of financial competence do financial officials in public schools within the CoT possess?	For what purposes are schools utilising allocated funds for? How does the school procure goods?	SP, SC, ST, SFO, DFO
Procurement Issues	What gaps can be identified in the financial governance of public schools in the City of Tshwane?	Explain any corrupt practices associated with the school's finances that you are aware of.	SPA, SPB, SCA, STA, SFO
Procurement Governance	What level of financial competence do financial officials in public schools within the City of Tshwane possess?	Which financial resources are used to settle payments for procured goods and services? What items are identified for purchase?	DFO, ST
Procurement Thresholds	What level of financial competence do financial officials in public schools within the City of Tshwane possess?	*(Inferred from discussion on procedures)*	SP, SC, SFO
Procurement Knowledge & Systems		*(Inferred from governance challenges)*	SP, SC, SFO

Procurement shortcomings can damage the built-up confidence and also impact the effectiveness of the procurement systems. Weaknesses also point to more profound governance issues and include both the substantive and cultural dimensions of the decision-making process.

Procurement Procedures: Formal Structure Confronting Implementation Realities

While procurement methods showcase developed formal frameworks for transparency and value optimisation, enforcement of these policies shows gaps between what was intended and what was operationalised. These gaps highlight major conflicts with comprehensive procedural requirements and the practical limitations that impact the effectiveness of procurement. Furthermore, the procedural requirements also give latitude for improper conduct or for inconsistencies in decision-making.

Structured Process Design and Competitive Principles

The price comparison mechanism is used for guiding the competition principles within the framework of institutional procurement. Specified their efforts SPC Participant explained that *“we request at least three quotes to ensure we get the best value for money”.* This value for money statement shows understanding that for value to be optimised there is a need to actively pursue the market rather than stagnantly go with the first offer. Additionally, it guards against price gouging and supplier collusion.

Participants SPC exemplified this when he said, *"comparative pricing avoids cases where suppliers overcharge because they know they have no competition"*. This shows that the participants appreciated the competition in procurement and the market dynamics involved. SPC Participant further illustrated that *"value for money was achieved because the market was actively sought and not just accepted ".*

SPA Participant demonstrated that procurement was not a theoretical process, but an application process when they said, *"In our company, there is a written policy on procurement where we have to obtain x number of suppliers to be*

able to purchase, therefore, we have to buy a lot ". This is a reflection that value and usefulness can be achieved as a result of utilising structured and systematic procurement processes.

Sequential Approval Systems and Oversight Integration

The findings show that schools often conform to established procurement procedures. For example, participants described how requisitions were checked by finance committees, quotations were obtained, and approvals were secured from principals and SGBs. SFOF participant explained this process further: *"Requisitions go to the finance committee, we do the quotations check, then we go to the approvals of the principal and the SGB".* Documentary evidence such as procurement registers and minutes corroborated this procedural compliance. Yet, despite these formal structures, financial failures persisted.

To achieve oversight and operational efficiency, a shift towards centralised procurement was justified. SFOB participant described it as: *"The finance officer does the first supplier contact and then presents the options to the committee".* This centralised approach shows that democracy in procurement decisions and technical know-how exhibit their potential when utilised in adequate frameworks.

Strong risk management is reflected in the systems of error and poor decision prevention distributed at different verification levels. SFOF describes it as*: "First I need to look at the requisition, then a verification of both attendance and delivery before payment can be done".* Institutional commitment to accountability and accuracy is evident in the verification process instead of a focus on transactional efficiency.

Policy Framework Implementation and Consistency Challenges

If we want to improve the implementation of procurement policies, we need to focus on the institutional structure of procurement, as it will highlight the areas that require adaptive policy development, along with capacity building.

Implementation Challenges: Navigating Conflicts, Delays, and Emergency Pressures

The challenges of implementation demonstrated structural problems relating to the consistent operational practice of formal procurement processes. Even the best procurement systems are likely to be ineffective owing to operational pressures, stakeholder disputes, and procedural intricacy, and so create a fertile environment for poor decision-making and/or inefficient use of resources.

Decision-Making Conflicts and Supplier Selection Disputes

Systematic conflicts in the procurement decision-making processes resulted in delays, possibly at the expense of procurement efficiency and the quality of relationships with stakeholders. Participant SFOD reported such issues stating: *"Sometimes procurement delays occur due to conflicts over decisions on which suppliers to choose".* This pattern of conflict describes how inefficiencies arise from heterogeneity of stakeholders in collective decision-making processes and the absence of evaluative mechanisms designed to address the resolution of conflicts constructively.

A contradictory evaluation wherein some stakeholders did not agree with the procurement justification or the qualifying of the suppliers added further delays. Participant STB illustrated this with the statement: *"If explanations are found to be insufficient, a request is sent back, and procurement is delayed even further".* Although procurement oversight is warranted, it can be counterproductive when the evaluation criteria are ambiguous or the process evaluation lacks a priori mechanisms to timely address the prevailing issues.

During the selection processes for suppliers, loyalty to suppliers created a unique form of tension when decision-making due to interpersonal or prior work relationships resulted in the potential violation of the principles of competitively procurement. Participant SFOC noted*, "Some members have biases in favour of some suppliers, which creates friction in the discussions about the appointment of suppliers".* This situation of biased favouritism is indicative of disparate tensions prevailing in relationship-oriented and market-oriented

principles that need to be balanced when managing procurement so that both stakeholder relationships and procurement processes are maintained.

Fairness Concerns and Competitive Integrity

Supplier bias in procurement has consistently been an issue which has been detrimental to both procurement results and stakeholders' trust in the integrity of an institution's decision-making process. Participant SFOF commented on the issue as follows: *“Arguments sometimes emerge when people suspect some suppliers are favoured repeatedly. “This illustrates that real or imagined bias among suppliers can erode stakeholders*' trust and undermine the principles and objectives of competition in procurement.

Unaddressed fairness issues can erode the effectiveness of procurement processes, and to restore trust and stakeholder confidence, the procurement process must incorporate established criteria, documented justifications, and effective communication.

Emergency Procurement and Policy Compliance Tensions

The urgency of an emergency procurement situation greater than the procedural compliance creates friction. SFOB Participant noted*: “Someone in an emergency situation may propose to skip quotations, which creates friction with financial policy”.* From this example, tensions represent an oversight conundrum and operational agility that some policies may not address.

There were times when the operational need created an urgent procurement request that warranted disregard for the operationally defined procedural limitations. SPB noted: *“There are times when, because of urgency, suppliers are appointed before the quotations have been fully evaluated”.* Such compromises in operational procedure create oversight and resource allocation voids. Emergency procurement demands policy structure that allows unencumbered decisive action and still offers oversight in the form of pre-defined emergencies, streamlined procedures, and accountable reviews.

Informal Discretion and Procedural Flexibility

The use of informal discretion within formal procurement procedures shows the ways operating environments can differ from policy requirements when actors in the system face certain limitations. As participant STD observed, *"Procurement is mostly based on need, but sometimes it is influenced by urgency and who knows who".* This evidence speaks to how operational urgency and relational factors can drive procurement choices that are out of step with the requirements of formal competitive procurement.

While informal discretion has the potential to assist with adaption, it also has the potential to be abused, so the establishment of firm boundaries, clear and transparent explanations, and accountability are necessary in order to circumvent policies and to maintain the integrity of procurement.

Governance Safeguards: Multi-layered Oversight Systems and Protective Limitations

Governance structures established important layered oversight systems to assure the integrity of procurement practices. These protective systems, however, show both protective and inherent limitations that impact the systems' ability to prevent inappropriate procurement decisions or optimal use of resources.

Committee Oversight and Qualification Assessment

The emergence of finance committee oversight as a procurement procedure step offers a way to ensure professional scrutiny of procurement activities before they receive a final decision. Participant SPC referred to this function of oversight: *"the Finance Committee oversees procurement for policy compliance".* This function of oversight assumes that procurement is a domain that requires specialised knowledge for adequate procurement, and governance accountability includes the design of systems that utilize professional expertise and at the same time provide democratic oversight and policy compliance.

The Committee's evaluation of potential suppliers assisted in quality control to ensure that suppliers were selected based on the relevant and applicable capability criteria. Participant SCB provided an explanation of the assessment: *"The committee evaluates the supplier's qualifications before recommending SGB approval".* This function of assessment illustrates the institution's commitment to selection based on merit, as opposed to selection based on arbitrariness or previous relational decision-making.'

The oversight of committees only has value when members have the relevant capability, the time, and the information to conduct a thorough review; in the absence of these, oversight becomes superficial and provides an illusion of security.

Sequential Approval Architecture and Authority Distribution

Governance systems with sequence approvals redistribute decision-making power, thus providing further protective layers to inappropriate decision-making by providing more chances for detection or prevention of such decisions. For example, Participant STB described their approval system*, "When the finance committee suggests suppliers, the SGB also discusses and approves before any payments are done".* This is a classic example of understanding that procurement decisions are a combination of technical and evaluative rational and democratic legitimation."

The final SGB oversight also promised significant democratic accountability as it ensured that procurement decisions received the democratic legitimation of a community representative instead of being confined to the technical or administrative realm of decisions. Participant SFOA described the advocacy: *"Nothing goes forward without SGB oversight even after the committees have done their evaluations".* This democratic oversight treats procurement as a decision involving the distribution of community resources, which requires democratic legitimation instead of being confined to a technical decision. Such systems do slow down the work and create frustrations with the suppliers. As such, a balance between vigilant oversight and operational flexibility is needed.

External Oversight and Audit Verification

External oversight supplementing governance mechanisms creates more accountability and oversight efficiency. SFOB participant mentioned audit functions: *"During audits, district inspectors check if procurement followed proper governance procedures".* External audit creates stakeholder confidence in oversight accountability and procurement governance quality.

External audits verify governance, identify improvements, promote accountability, and discourage misconduct, but their impact depends on the quality of the audit and the institution's capacity for responsive action; weak oversight may impede audits being more than a burden.

Collective Decision-Making Protection and Individual Authority Limits

Multi-committee governance structures defended against the use of individual decision-making powers that could jeopardize integrity of the procurement or the democratic accountability. Participant SFOD spoke of protective measures saying, *"having both finance committee and SGB approval protects against decisions being made by individuals alone".* This protective decision-making regard suggested that the procurement process includes sensitive decisions in the allocation of resources, decisions that should be the subject of wider stakeholder consideration than individual consideration.

In procurement governance, the distribution of decision-making and accountability among multiple participants improves collective decision-making. The value of collective decision-making, however, is contingent upon the establishment of decision-making criteria, the availability of pertinent data, and the functionality of mechanisms designed to resolve conflicts. Otherwise, collective decision-making can become a formalistic and ineffective exercise.

Procurement Thresholds and Authorisation Systems: Structured Controls and Practical Applications

The procurement threshold systems illustrated a more nuanced understanding of levels of risk, and of the risk management process overall, by way of

graduated approval processes that sought to balance the efficiency of a process with control and oversight the approval process entailed, based on the level of expenditure and associated risk. The systems evidenced the potential upside of control frameworks, as well as the challenges of threshold-based control in operationally complex situations.

Expenditure-Based Authorisation Hierarchies

Different levels of expenditure can be accompanied by different levels of authorisation and oversight, which is why procurement thresholds offer a more flexible system of spend authorisation. Participant SPC explained their system by saying, *“Any purchase above a certain amount requires at least three written quotations.”* This demonstrates an understanding of the institution’s procurement risk in relation to expenditure, which can be used to more effectively allocate oversight resources.

SPB Participant highlighted more oversight when *“For anything above the set limit, additional scrutiny is applied.”* This means that the procurement of higher values requires more consideration in relation to everyday lower value procurement. This is an example of the oversight being right-sized to the level of risk.

Decision-making procurement thresholds justify the level of authority and risk associated with expenditure. Participant SFOF stated, *“Smaller procurements can be approved by the finance officer, but large purchases must go through the committee and SGB.”* This means that routine procurement can be done more effectively through a more meticulous authorisation process, oversight can be right-sized.

Segmented Process Design and Operational Efficiency

The understanding procurement strategies are based on the understanding that various procurement categories, based on the significance of spending, operational urgency, and institutional risk, require different processes and levels of supervision. Participant SFOB described their approach: *"Different levels of authority handle procurements based on the financial thresholds*

involved". This segmentation avoids unnecessary processes on low-risk procurements and bureaucracy and complexity on high-risk decisions.

The segmentation of procurement processes improves the tailoring of procurement processes to risk, improving efficiency and oversight, and relying on unambiguous thresholds and defined authority, as well as clear and consistent application to prevent confusion and a gap in governance.

Documentation Requirements and Transparency Obligations

With the rigid application of the documentation requirement to all levels of procurement, the organisation's policy on documentation for procurement decisions allows procurement processes to remain transparent about expenditures and levels of Authorisation. STD Participant stated their approach to documentation as: *“Every procurement regardless of size gets noted in the minutes for transparency”.* This all-encompassing documenting policy is aware that the transparency of all resource utilisation by the institution is not limited to the bigger uses. While all-encompassing procurement documentation encourages accountability, transparency and institutional memory, it must also provide for the necessity of a trade-off to avoid the burden of additional work on everyday processes.

Emergency Protocol Integration and Exceptional Circumstances

Emergency protocols developed a tentatively structured reuseable mechanism amidst atypical situations that may cause a circumvention of standard procurement practices while still fostering accountability and oversight. Participant SFOC described their emergency process as: *“In emergencies, we document the reasons for not obtaining multiple quotes but still obtain SGB ratification afterwards.”* This emergency process understands that operational urgency may necessitate some procedural flexibility and maintains accountability through different means.

Gaps and Capacity Constraints: Professional Development Needs and System Limitations

Barriers like procurement knowledge and capacity limitations show how the lack of technical competencies, the complexity of systems, and deficiencies in training can undermine the effectiveness of procurement systems, irrespective of the quality of policy and the institutional resolve to improve procurement systems.

Policy Knowledge Gaps and Training Inadequacies

Although there is institutional commitment, the lack of knowledge on the procurement regulations and processes created systemic barriers for procurement and degraded the potential for procurement to exceed institutional barriers. Anticipating procurement constraints, Participant SFOC stated the generic knowledge problem, *"We don't always have enough knowledge about procurement policies which sometimes delays the procurement process."* Compromised procurement can be a result of a lack of knowledge, and policy in place is not be enough to alleviate procurement constraints.

Imbalance of training resources can result in gaps in knowledge and leads to the lack of a comprehensive approach to procurement education focused on not just policy but the execution of the policy in practice. SPB describes the training bias, *"Training usually is centred around budgeting but there is little to no training on procurement."* Inadequate training is symptomatic of poorly designed training for capacity-building procurement framework which may leave the governance actors wanting in the knowledge base necessary to execute procurement oversight.

In the absence of certainty on the procurement processes and the decision-making processes, the effectiveness of governance participants' decision-making processes may be compromised. Comprehension challenges leave the decision maker in a precarious situation. Participant SFOA states, *"Some members are confused about what procurement policies permit, and what procurement policies prohibit."* Policy ambiguity and knowledge gaps regarding

procurement policies can lead decision-makers to risk their discretion on policy breaches, which can lead to procurement inefficiencies.

System Complexity and Operational Barriers

Operational barriers that discourage full use of systems are a product of the complexity of procurement systems and the frustration caused by them. SFOB participant comments on systems frustration are as follows: *"It takes a long time to register new suppliers in the procurement system, and this frustrates the committee".* When formal processes are cumbersome, administrative complexity encourages circumvention of systems by circumvention derailing administrative systems.

Governance participants without the required level of digital competency experienced procurement system digital challenges, and the result was a decrease in procurement efficiency. SFOF participant comments on the obstacles to adequate technology are as follows: *"Some committee members find it difficult to use the digital procurement system to check the details of the suppliers".* The quest to attain technological equity creates barriers and setbacks. Clarity of system purposes, well-defined scope, and restatement of objectives simplify systems. To deal with system simplicity, both system design and system complexity have to be tackled simultaneously.

Informal Practice Persistence and Formal System Resistance

The continued use of informal procurement systems, even after the introduction of a formal procurement system, shows the potential of informal systems to compete with formal relationship systems. As an example of this, participant SGB says, *"Sometimes people still want to use suppliers they know personally, which risks bypassing formal processes."* The informal procurement practices described in this example illustrate a widespread phenomenon in which informal procurement processes, driven by procurement relationships or sceptical doubts about procurement processes, counter competitive bidding and good governance. Deficit management requires directly addressing the cause and systematically managing the informal procurement system, while

also creating a formal system to put in place management controls. This create and management system, however, must not risk be compromising the relationships or the functions of the suppliers involved.

Professional Development Needs and Capacity Building Requirements

The advancement of sustainable procurement encompasses broad and intensive professional development of a technical and governance nature, including market analysis, supplier management, contracting, risk management, and other relevant areas. Continuous and individualized training focuses governance synergistically.

Technology Integration and Digital Literacy Development

Merely equipping the procurement process with operational technology is not enough; the users will also need to be trained in general digital skills and in the use of the specific systems; in addition, the training and support provided must be aligned to the users' level and capacity to ensure that the adoption of such operational technologies will enhance procurement governance instead of being disregarded, underutilised or abandoned.

In sum -

4.2.9 THEME 9: RECORD KEEPING AND DOCUMENTATION

Documentation records and evidence the transparency, accountability, compliance and regulation stability. Auditors and stakeholders rely on this evidence which goes beyond administrative needs, ensuring the credibility and long-term sustainability of financial management systems.

Table 4.10: Record keeping and documentation

Sub-theme	Research questions	Interview Questions	Participants
Record Security & Storage	-What financial management capabilities are demonstrated by financial officials in public schools in the CoT?"	-Who should be tasked with keeping financial records secure and facilitating internal and external audit processes?	DFO, SFO
Record Keeping Systems		-"How is the proper maintenance and safekeeping of financial records ensured?	SFO, ST
Record Maintenance			SPA-SPF; SFOA-SFOF. SCA-SCF
Record Keeping Compliance		-How frequently do you review and oversee the financial reports prepared by the finance officer?	

Record-keeping is a complicated process that involves technical expertise, secure methods, and accessible governance, auditing, and stakeholder confidence support systems. Difficulty is encountered when trying to balance documentation and operational capacity, security with transparency, and standardization with contextual requirements. This shows that there is a need to focus on both technical and cultural aspects within different institutions.

Record Security and Storage: Balancing Protection with Accessibility

Integration of data privacy with access control presents record security systems with design challenges. The best systems mesh the privacy with access control systems so that unauthorised access, alteration, or loss do not compromise the integrity of the system's governance.

Physical Security Infrastructure and Access Control

Institutional recognition of physical security measures shows the institutional importance of record protection, as part of the governing responsibilities, which requires the implementation of a process of record protection. One of the participants, SPA, explained protection strategies by saying, *"Financial records are kept in locked cabinets to prevent unauthorised access"*. This example of physical security shows that the protection of records goes beyond security procedures to include the implementation of physical security measures with the creation of a controlled access environment to limit access to designated personnel.

The combination of two protective approaches offered a more holistic protection, as it integrated strategies to cover both the physical and the virtual aspects of each side of the protection. One of the participants, SFOE, gave an example of a protective system saying, *"We keep both hard copies locked in cabinets and electronic files password protected."* Current information management requires this type of protective system, as the protection of different aspects requires a variety of security measures. This type of protection also requires different security measures to avoid the loss or compromise of data.

Access restrictions demonstrated an organized approach toward information availability that achieved a balance between security and operational accessibility. One of the participants, SFOB explained his/her system of control saying, *"Access to financial records is restricted to members of the committee and finance officers."* The controlled access shows an understanding that the protection of information also requires the contractual limitation of access rights, to ensure that the governing functions are performed without unnecessary constraints.

The control of access was further bolstered by systematic processes of authorisation that instituted definitive limits to the availability of information. Participant SPB illustrated this approach by stating*, "Access to financial records is tightly controlled to prevent records from being altered or lost."* This strict

control paradigm signals a balanced understanding of the fact that the integrity of records is protected by restricting access, while also guaranteeing that the relevant holders of information access rights can exercise their control and oversight responsibilities.

Transportation Security and Handling Protocols

Secure Handling Protocols showed that the Institution knew the security of records goes beyond just storage, it encompasses the movement of records during audits, committee meetings, and other governing activities. Participant SFOD relayed their approach to transport: *"When financial documents for audits are transported, they are sealed and logged".* This explains that there is an understanding of the vulnerabilities of information in transit and provides a way to create accountability for the information.

Protocols for Transportation Security protect data that is in transit, strengthen accountability and the integrity of data. The effectiveness of these protocols relies on their constant implementation, a well-trained staff, and the institution's capacity. In their absence, the protocols may be perceived as symbolic rather than protective.

Backup Systems and Disaster Recovery Limitations

As institutions developed Information Redundancy systems, Backup Storage was recognised as an area of critical susceptibility. However, institutions showed an inability to devise full-fledged backup systems. SFC participant remarked*, "We still struggle with setting up reliable off-site digital backups for records in case of physical damage."* This backup blind spot shows that institutions understand the disaster recovery requirements without the ability to meet them. An inadequate backup system will lead to loss of information, unaccountability, operational loss, and inadequate trust from stakeholder. For an adequate system to work, offices will need more than just External Support, Redundancy, or Investment Strategy. It will require strong systems and defined processes for the creation, testing, and recovery of the information.

Digital Security Integration and Technological Protection

The combination of digital and physical elements is known as a hybrid approach. This hybrid method is effective for information protection; however, it encounters limits of capacity and technology. From a digital security standpoint, sufficient information protection requires underlying digital infrastructure, user competence, and techno support. In a hybrid approach, it is always a challenge to find a balance between protection and accessibility, without compromising operational efficiency and exposing protection gaps.

Record Keeping Systems: Navigating Dual Approaches and Integration Challenges

Systems that keep records demonstrated hybrid solutions that integrated conventional manual techniques and digital technologies, developing sophisticated information management environments that offered both compounded information management environments and integration hurdles. These systems demonstrated the institution's efforts to take advantage of technology while maintaining traditional techniques, although the execution of these systems presented numerous challenges in terms of coordination and process consistency.

Dual-Format Recording and Redundancy Strategies

Utilising dual-format recording systems allowed diverse stakeholder storage conflicts and technological protections to be lessened along with the level of risk associated with the loss of the recorded information with the aid of various formats to protect recorded information safely. Participant SFOE explained the redundancy approach of *“we keep records both electronically and in hard copy for safety”,* emphasising that recording information safely addresses the redundancy of multiple recording formats and storage systems that may protect the information but be unrecorded to technical problems or limitation of the recorded information.

The methodical filing of systems established information organisation that supported both the functionality of the system and the audit proof compliance through the systematised control of the documents associated with the system. Participant SFOB stated that *“each payment voucher is filed in order with the*

rest of the documents that support it". Good system records retention is more than the dual systems that support the integrity of the system, the efficiency of the system, and, more importantly, the functioning of the system, and less than the dual systems that support the integrity of the system, the efficiency of the system, and the functioning of the system.

Monthly Compilation and Regular Review Systems

Consolidated governance oversight and audit preparation compiles information in a systematic way. Participant SFOF stated their approach to compiling: *"Every month we compile full financial reports with complete documentation for committee review.*" This approach on systematic compilation suggests the governance oversight record-keeping serves storage maybe record retention, while the oversight serves governance opportunities routinely for information.

Systems designed to record information in real-time capture information omissions to limit the potential for recording or oversight information loss. Participant SFOD commented on their approach to immediate recording: *"Each transaction is captured immediately into both our spreadsheet and manual registers to avoid omissions."* This capture is indicative of the perspective that a standard record-keeping system doesn't incorporate systematic information.

Systems for recording and compilation both capture and recording of complete data and enhance the discipline of information management by providing the means for anticipated routine errors. However, their potential is based on the ongoing commitment and sufficiency of the institution to sustain the processes.

Coding and Categorisation Systems

Information retrieval and audit preparation were made easier due to systematic coding methods that provided flexible accessibility and structuring for analysis and information to determine its location. Participant SPC explained their coding system: *"All files are labelled by financial year and item category, simplifying audits".* Structured agility through systematic coding sets new benchmarks for records management maturity and organisational retrieval, audits, and records systemically structured. Their utilisation is predicated on

applied uniformity, well defined silos, and continual organisational investment to avoid gaps or systematic abandonment, and that is their Achilles heel.

Technology Integration and Capacity Constraints

The difficulties faced in integrating technology exposed the continuous friction between aspirations on digital progress and the organisational/ institutional ability to manage technology effectively. As participant SFOC noted: *"Some committee members still prefer manual records because they struggle with digital systems."* This situational barrier shows that with regard to the inefficient integration of technology, technological advancement in information management may be counterproductive by reproducing exclusion rather than improving information management.

The ideal situation in information management is to have record-keeping systems that are complemented by user competence and technical skill, as well as other supportive systems. The lack of this may result in technology adding to the administrative burden, and this is why the alignment of technological advancement with the adaptive capacity of the stakeholders is important in the management of information and inclusive governance.

Record Maintenance: Consistency Challenges and Quality Control

Patched-up maintenance policies can potentially harm reliability of record-keeping. But record-keeping policies and the governance entailed with the maintenance of those policies run hand in hand, as record-keeping governance policies can be capacity-throttling.

Reconciliation Processes and Accuracy Verification

Routine reconciliation practices provided operational management and audit compliance, systematic ways of verifying the accuracy of information. Participant SFOC described his/her/their reconciliation method: *"We frequently balance our books to make sure they match the bank statements".* This methodical reconciliation shows comprehension that recordkeeping involves continuous checking, not just storing the information, while creating possibilities

for the detection and correction of errors before they escalate into more serious issues.

Systems of continuous maintenance work to eliminate information voids from the record by ensuring real time recording and verification checking at intervals. Participant SFOA explained: "*Whenever an expense occurs, it is recorded immediately and reviewed at the end of the month".* This active recording and periodic reviewing illustrate an understanding that effective recordkeeping, in the end, is not about set it and forget it, but instead is about continuous active engagement and is testament to the organizational culture surrounding the management of information and its accuracy.

Although, the organisational culture surrounding the management of information and its accuracy is a testament to maintenance, it ought to be operationalised. In order for reconciliation to be more than trivial checking, it must go beyond comprehensive verification.

Audit-Driven Improvements and External Pressure

The audit methodology revealed ways to improve record keeping fostered from an external review of records that created definable control measures for accountability enhancement and improvement efforts. Participant SPB commented on this outcome improvement stating*: "Auditors sometimes point out disparities which we end up correcting and also improving the structure of the records".* This shows that accountability from audits can improve the record keeping capacity of the organization".

The motivation for external audits is the improvement of record keeping systems that can support institutional capacity over an extended period. However, if the improvements are only compliance driven, the record keeping systems may fail to provide sufficient support to the internal management systems. This triggers the need for audit pressure to motivate improvements that are more than purely reactive.

Monthly Review Cycles and Systematic Oversight

Monthly review cycles allowed for consistent documentation and oversight, as well as the opportunity for periodic assessments and improvements, creating a systematic approach for quality assessment and improvement. SFOD participant described the financial review process as, *"The committee sits monthly to review and maintain the accuracy of all financial records."* The systematic nature of the review process reflects an institution's dedication to record-keeping quality and oversight through the detection of errors, enforcement of discipline, and oversight. The effectiveness of the process depends on the committee's available time and responsive systems; if not, the review process will become redundant.

Filing Discipline and Information Integrity

The clear evidence of the need for sustained institutional commitment to organized methods of information management is the discipline system that must be applied to filing for the integrity of record-keeping. SFOE explained their systematization as *"We created a system where every receipt, quotation, and payment slip must be filed immediately."* This system shows an appreciation for record-keeping integrity that stems from regimented protocols, as opposed to a flexible and case-by-case approach, and the systems in the organization that are constructed to handle and support thorough documentation and retrieval systems.

Although these methods are systematic, organisation and record-keeping integrity are undermined by the arbitrary implementation of systematic methods. The participants of SFOF mentioned the same problems: *"Even with the firm rules, we sometimes discover missing invoices that were not detached correctly."* This implementation gap shows that a good procedure must lead to record-keeping in order to ensure the organisation is functioning. The deficit calls for greater support, training, and organizational reinforcement to prop up the system.

Although record-keeping improvements stand as a testament to good organization, the system requires a return to a culture that makes the information management system a vital part of the decision-making process. The systems are meant to stand the test of time; however, this is not possible without the culture that supports it.

Access Control and Transparency Tensions: Balancing Security with Democratic Accountability

Access control systems exemplify conflicts of information security versus democratic transparency, presenting challenges for governance. In these institutions, efficient information management entails a careful balance between the need for protection and the demands of accountability and stakeholder engagement.

Restricted Access and Suspicion Generation

Polices governing restricted access led to unforeseen negative repercussions. These resulted to stakeholders becoming suspicious of manipulation or inappropriate policies pertaining to security. As the Participant STF commented, *"Sometimes situationally, some members aren't included in the access to financial records, which can create suspicion."* These security measures create scepticism, which in turn, undermines their confidence and ends up compromising the legitimacy of the governance. Access limitations are perceived as a compromise to oversight that is legitimate and to the participants of the governance structure who are access restricted.

Participants described selective sharing of information as a mechanism that frustrated governance, while allowing the organisation to meet its operational and strategic objectives, as well as confidentiality obligations. Participant SFOF described such a situation: *"There are cases when only a few people are given access to the sensitive financial documents."* Such selective access reflects operational control aligned with the democratic demand for involvement of all participants of the governance structure.

Stakeholder trust is subsequently compromised, governing legitimacy is undermined and Access control enhances security but in order to strike a balance, access control issues must be resolved. Stakeholders trust the legitimate governance to manage access, the access limitations, the governing balance, the control, and the security. Resolution of access control issues hinges on set-governing access criteria, transparent governance, and unrestricted communication on the governing access.

Rank-Based Exclusions and Committee Unity

The hierarchical information access structures are believed to have created committee dynamics where roles of different stakeholders received different access to information, and that this differential access impacts the cohesiveness of the committee and the collaborative decision-making process. For example, Participant SCA, describes this phenomenon, *"Some committee members are side lined when it comes to verifying certain financial reports".* This instance demonstrates that the policies designed to restrict information access can create, perhaps in the most indirect manner, governance hierarchies that are at odds with the spirit of collaborative decision-making and democratic participation.

Although exclusion of certain information from specific ranks can be done to protect security and/or efficiency, this practice can also be done to protection against accountability and adversely affect the oversight of the committee. A good access regime (or information governance) strikes the right balance between confidentiality and informative participation. This is necessary if the committee is to facilitate democratic involvement and shared accountability.

Transparency Demands and Information Sharing Expectations

The committee's expectation for democratic information sharing is based on the principles of democratic governance, whereby stakeholders are granted access to the information required for effective oversight engagement. Participant STB outlined basic expectations when stating, "Full financial records should be shared openly with the committee to avoid suspicions." The expectation of

governance transparency shows understanding of the principal laws of governance; that information must be provided, and access not provided, for oversight to be effective.

The greater requests for operational records from participants increased the expectations for transparency but sometimes caused strife with operational imperatives of confidentiality. Participant SPB explained the increased requests for operational records: *“At AGMs, parents sometimes request detailed records which committee members are reluctant to provide.”* The demand for operational records from participants shows the tension that exists between the expectations of stakeholders for accountability and the controlled use of operational information.

The demand for transparency can be in aid of accountability, but if unregulated can be detrimental to governance. The optimal combination of access guidelines, explanations, and substitutes can combine accountability and the protection of information.

Record Integrity Challenges: Manipulation Risks and Audit Vulnerabilities

The integrity of records has revealed several threats to an institution's reputation and audit compliance from altered records and gaps in documentation and verifications that can undermine entire systems of governance to serious accountability weaknesses that go well beyond the immediate failures of record-keeping.

Documentation Manipulation and Post-Facto Adjustments

Altering records showed a lack of integrity that compromises an institution's ability to be held accountable and to comply with audits. In this regard, Participant DFO2 noted: *"It is possible to observe instances where the documents are falsified after they have been created to correspond with the bank documents - that is dangerous."* Such changes are an alteration of the basic principles of record keeping, and the credibility of the information is compromised. This in turn increases the legal and regulatory exposure for the organization as well as the individual.

Changes to records after the fact compromise the integrity of the information and increase the possibility of fraud, legal action, and the erosion of trust among the stakeholders. From an organizational standpoint, gaps in fraud and error prevention are identified to include the absence of robust information systems, an organizational culture that values and rewards accuracy, and error avoidance, clear organisational policies governing the correction of errors, training of staff to implement the policies, and mechanisms to ensure that staff are held accountable for errors that do occur.

Supporting Documentation Gaps and Verification Failures

Record keeping and documentation expose operational and audit compliance vulnerabilities and raise the possibility of resource mismanagement and misallocation. SFOA participant exemplifies the problem, “Sometimes supporting documents are backdated or missing, and this becomes a big problem during audits”'. The failure to document reflects the systematic failure to manage information and the compounding repercussions on accountability, institutional integrity, and compliance to regulations.

Documentation gaps impact accountability, audit compliance, and the trust of stakeholders and are often a reflection of systemic issues. Tactically, this means they require thorough systems, documentation on a real time basis, systems and capacity to technical assistance, systems and capacity building, and systems and capacity to training. Ultimately, they require a culture of prioritising detail and accuracy.

School Governing Body (SGB) governance exemplifies the democratic involvement of the community in the educational management of finances. Community volunteers manage the governance structures, overseeing a highly complex and intricate financial system. SGBs are important community democratic structures that interface the community’s interests with the accountability of the institution, oversight, and strategic direction to the management of the educational services.

4.2.10 THEME 10: SGB GOVERNANCE

School Governing Body (SGB) governance embodies democratic participation in educational financial management, requiring community volunteers to oversee complex financial operations effectively. Beyond formal compliance, SGBs serve as crucial democratic institutions that link community interests with institutional accountability, providing oversight, strategic guidance, and support for effective educational service del03

Table 4.11: SGB Governance

Sub-theme	Research question	Interview Questions	Participants
SGB Financial Roles	What levels of financial management exist in public schools	Who governs school finances?	SC, ST, SPDF, SP,
	What financial management capabilities are demonstrated by financial officials in public schools in the CoT?"	Briefly explain the SGB's financial responsibilities and indicate the extent to which these responsibilities are understood.	
SGB Authority & Power		What is your role in financial management?	SC, ST
SGB Knowledge & Capacity		Do you possess experience related to the financial management of the school?	SP, SC, ST, SFO
SGB Relationships	What gaps can be identified in the financial governance		SCA, STF, STD

Sub-theme	Research question	Interview Questions	Participants
	of public schools in the City of Tshwane?		
SGB Management	What are the financial capabilities of financial officials in public schools in the city of Tshwane?	What are your responsibilities in the handling of finances as head of the financial committee?	STA, STB, STC, STD
SGB Integrity Issues	What gaps can be identified in the financial governance of public schools in the City of Tshwane?	Describe any situations in which disagreements or power tensions arose between you and the school principal regarding financial matters.	STA, SCE, SPE

- ***SGB Financial Roles: Navigating Supervisory Responsibilities and Implementation Constraints***

While the SGB financial roles reflect strong oversight and comprehension, there are obstacles when it comes to the constructive use of said power. Constructive governance is the ability to balance the oversight, and supportive and operational roles, while maintaining clear distinctions between oversight and management.

Supervisory Oversight and Strategic Accountability

The role of SGBs in supervision was identified as a part of democratic educational governance that links community participation and accountability of the institution and, as a participant SPA pointed out, *"The SGB supervises by approving budgets and supervising financial reports"* SGBs help the community stakeholders to ensure the institution becomes accountable through this strategic oversight that moves beyond the operational level daily activities.

Oversight covers the major financial operations that suggests community representatives and not just the managerial professionals need to be part of the big decisions that impact the institution. This was articulated by participant SCB, *"The SGB gets to approve all the financial decisions, including big buys and changes to the budget".* From this oversight, the institution appreciates that the management of the institutions resources needs to part of the democratic process more than just the technical process.

The SGBs need a good understanding of the management of the institution's finances in order to provide effective oversight. Without this, the oversight role becomes ceremonial, and the accountability and operational effectiveness of the institution are compromised.

Decision Ratification and Democratic Legitimacy

Participant involvement in decision ratification processes increases the democratic legitimacy of the processes because, rather than being left micromanaging or administratively managing, centre communities ratify major bureaucratic institutional decisions. SFOB Participants explained this: *"The finance committee puts in a recommendation, and the SGB has to write an authorising decision for payments to occur."* Ratification demonstrates the legitimacy of a decision requiring an intersection of technocracy and democracy.

Active involvement in finances kept the SGB engaged with the flow of current bureaucratic institutional processes rather than being an actor who intervenes during an event. SFOE Participants illustrated an example of active involvement: "SGB members go to finance spikes to know where the money is going so that the decisions can be policy aligned." Intervention, whilst ensuring that operational governance decisions are made, are exercised collaterally where many contemporaneous decisions are made. This demonstrates a recognition that effective governance is active rather than passive and is second nature to the structure being reviewed.

Sustained volunteer oversight demands an inordinate amount of time, motivation, and capacity, and the sustainability of the oversight hinges on adequate institutional support, the need for which could easily exceed available resources.

Parental Accountability and Community Representation

SGBs developing a relationship with parents is one way to show their accountability to the community. It also demonstrates their transparency and accountability to democracy. SFOD highlighted that, *"SGBs need to be accountable to the parents and should justify the spending to the parents at AGMs."* By strengthening accountability to parents, the SGBs position

themselves as community representatives, custodians, and advocates for the organisational answerability to the community.

The monthly tracking and the documentation of the SGBs activities as a system of ongoing oversight and assessment and as a means of community accountability served STDs. STD articulated it as follows: "*the SGB looks at the monthly financial statements and compares the spending with the budget that was approved".* There is strength of SGBs to exercise oversight and accountability in the ongoing and regular reporting.

SGBs will be viewed as unrepresentative of their stakeholders if community involvement, SGBs communication, and the understanding of the community is weak.

Role Clarity and Boundary Management

During crises, the integration of oversight and hands-on roles creates challenges. SGB financial roles are influenced by existing boundaries pertaining to oversight and management. For efficacy to be sustained, proliferation role refinement, boundaries, and the relational framework are required as a component of ongoing institutional maintenance.

Authority and Power Dynamics: Formal Mandates Confronting Practical Limitations

The authority and power dynamics of the School Governing Body (SGB) illustrate the key tensions between the formal governance structures and the constraints, in practice, that affect the SGB's functionality, and they point to the more profound issues in democracy in relation to managing professionally.

Formal Authority Versus Practical Marginalisation

While SGBs retain certain formal powers within financial oversight, the influence of SGBs can, at times, be limited by management practices. practices that limit influence, a sentiment noted by the SCB: "There are instances where the SGB feels sidelined in decision-making." These instances of marginalisation highlight operational tensions that reflect a concentration of

decision-making power within management, regardless of the presence of formal decision-making power governance frameworks.

In some cases, SGB influence was diminished by creating a principal-centered governance context where management control was exerted beyond the reach of the decisional oversight representatives. Participant STA captured the concern effectively: *"At times the principal makes decisions, and control of the SGB is lost."* The dominance of management in decision-making is said to be an almost certain recipe for the derogation of the governance system, the abdication of accountability, and the erosion of the representation of the constituency.

The SGB protocol erosion posed by management not only undermined the authority of SGBs but also represented a significant concern for the violation of the governance form, and perhaps the unravelling of accountability of the institution. Participant SFOC illustrated the concern: *“Sometimes decisions are made at the management level before reaching the SGB for formal approval”.* Decisions made at the management level before SGB approval means SGBs are transformed from decision-making institutions to institutions of post-ratification, SGBs are transformed from decision-making institutions to institutions.

Executive Interference and Governance Autonomy

SGB process disruption by executives has led to conflicting authorities, which negatively impacts the effectiveness of governance and the relationships between management and governance. As participant SPB noted*, “Some head of schools carry out emergency spending before the SGB is fully consulted”.* This disruption demonstrates the tension between the need for operational urgency and the requirement for oversight governance which must be managed to achieve both effectiveness and accountability.

The erosion of authority has consequences for relationships which go beyond the immediate failure of decisions and impacts the broader governance system and the confidence of the community. SFOF noted the wider consequences

when SGB authority is undermined, *“It breeds frustration and distrust among members”.* This erosion can compromise the effectiveness of governance in the long term by encouraging unwillingness to participate in the system and undermining the democracy of the institution.

Conflicts between the SGB and the principal can transform institutional leadership into a site of governance dysfunction, obstructing participatory cocreation. Participant SCF captured the day-to-day friction, “Conflicts sometimes arise between the SGB and the principal in relation to the finances”.

Governance-Management Boundary Negotiations

Negotiating the boundaries of governance and management involves role clarity, respect, and collaboration, and is a difficult, ongoing undertaking. SGB boundary transgressions, such as operational interference or managerial exclusion of SGB members, compromise governance, management, and working relations. The lasting sustainable management of boundaries hinges upon a solid relational framework and a strong institutional relational framework in the cooperative governance-management partnerships.

Authority Enhancement and Institutional Support

The efficacy of an SGB authority is reliant on institutional backing which develops supportive governance through training, systems of information, and relational networks. Constructing and/or refining systemic obstructions, whether they be regarding one’s abilities, resources, or the existing culture, is fundamental in ensuring that formally bestowed authority is enacted meaningfully. The improvement of authority, without a doubt, requires a consistent deepening of the democratic governance system, which is not clearly defined in the efforts of a singular capacity-building initiative.

Knowledge and Capacity Constraints: Systematic Barriers to Effective Oversight

Overarching knowledge and capacity constraints were seen as barriers to SGB governance that extended beyond individual competence to systemic

challenges in equipping volunteer community representatives for advanced technical supervision.

Financial Literacy Gaps and Technical Competency Requirements

The gaps in financial literacy have thwarted SGB's ability to truly oversee, whatever the efforts made by members and the organization's democratic legitimacy. The SCA participant, while recognizing the financial literacy issue, stated, *"Training is needed because SGB members often have little to no financial literacy."* This highlights the contradictions between the principles of democratic participation, and the technical skills that modern institutional governance demands.

The vast majority of SGBs that received complicated financial documentation report having difficulties and even complete failures when asked to provide an explanation. Participant SPB noted, *"Some members of the SGB cannot even explain the financial statements that have been provided at the meetings*." The inability to explain and analyse documentation can lead SGBs to become mere passive bodies that rubber stamp decisions and lose the essence of democratic supervisory oversight.

Training is not enough when the barriers and complexities of modern financial management are likely to exceed the competencies of volunteer governance. The SGB oversight model needs an appropriate configuration that can integrate various dominant governance styles, accountability, and the democracy **balance.**

Training Inadequacy and Capacity Development Challenges

It was noted that the training needs analysis indicates that the development of SGB governance knowledge and skills is a process that needs to be ongoing rather than just a one-off orientation. SFOE stated this persistent need when saying, *"even after initial workshops, some members still require ongoing financial mentoring."* If anything, this suggests that SGB effectiveness is a function of sustained effort on the part of the institution to develop its members,

as opposed to the development of its members being the end result of minimal training.

Impacting participation barriers created an atmosphere where some members were unable to perform their role in governance discussions or decision-making at all. Capacity moods as observed by participant SFOB, *“not all members of the procurement processes and that means some members need to be explained to them at a very detailed level each time.”* Such knowledge gaps can in fact create an imbalance in governance where the knowledgeable members around the table end up dominating discussions, leaving other members to be passive, and therefore, running the risk of losing the very essence of democratic participation.

Constraints in funding and voluntary resources at the institution level may limit the extent of governance training that can be done. This calls for other forms of training that factor in the varying levels of capacity in a way that makes sure that governance remains effective and democratic.

Dependency Relationships and Professional Dominance

The over-reliance on finance officers has created relationships of dependency that may undermine SGB autonomy and the effectiveness of the oversight role. Participant SFOD noted dependency that became widespread: *"Many members depend entirely on finance officers for financial clarity during meetings".* Reliance on professional advice may mean that SGBs settle for being role players, as their function of ratifying decisions is exercised at the expense of accountability.

Limitations on capacity that were perceived to be affecting SGB members’ questioning of the professional advice provided, even when they had concerns or reservations, affected the confidence of those making decisions. Participant STB pointed to confidence woes: "Members without financial knowledge hesitate to question reports even if they feel uncomfortable". This can severely erode oversight of governance because it stifles the questioning of

management decisions or the financial state of the organization if such questioning is well warranted.

The dependence on professional knowledge may be a necessary evil, and so it should be managed so that dependence reinforces SGB authority instead of replacing it. This may be possible if there are governance structures that integrate professional knowledge and democratic oversight and accountability.

Capacity Building Strategy Requirements

SGB capacity building should be implemented with the understanding that both individual and collective capabilities and systems that aid the evaluation of nuanced decisions must be developed. The combined use of innovative approaches and peer learning accommodates time and other constraints of volunteers. Additionally, the sustainable success of capacity development requires addressing it as a part of the institutional ‘infrastructure’.

Relationship Dynamics: Managing Complex Interpersonal and Institutional Interactions

The relational dynamics of SGBs emerged as a vital element of the effectiveness of governance, revealing the ways in which interpersonal relations, power plays, and the (institutional) culture of governance impacted the outcomes of governance irrespective of the relations of place and/or the individual skills.

Power Struggles and Authority Conflicts

Conflicts of power between principals and SGB chairpersons made situations worse for school governance and made the institutional leadership a governance liability. Participant SCF dealt with the negative consequences: "At times, there are struggles for authority between the principal and the SGB chairperson”. Differences of opinion and subsequent power struggles can result in governance being collaborative in name only.

Erosion of trust can affect workplace relationships, and create situations that make the sharing of information, collaborative decision making, and

constructive conflict resolution impossible. Participant STF spoke of the deterioration of relationships: *"When information is withheld, it erodes trust between SGB and school management."* The breakdown of trust can neutralise the effectiveness of governance irrespective of formal governance structures or the individual competencies of the governing agents.

Defensive blame shifting regarding financial problems undermines collaboration and the betterment of the institution, with SFOA remarking concerning patterns: "When things go wrong financially, blame is sometimes shifted between the SGB and management." The culture of blame demotivates the kind of transparency, constructive risk-taking, and institutional learning necessary for the enhancement of governance that is needed.

Committee Politics and Governance Dysfunction

Committee politics has affected financial decision-making through the creation of inter-personal conflicts that reduce the positive impact of joint decision-making. SFOB participant exemplified the problem: "Personality clashes sometimes interrupt the financial decision-making processes". The political environment can transform governing bodies into rival competitive zones where inter-personal dynamics enhance or diminish the calibre of decisions.

The politics of inter-personal conflict have adverse effects on the functioning of institutions. The impact of such conflicts on the effectiveness of an institution depends on the level of governance exercised. It has been argued that in such cases, the effort shifts from the technical aspects of governance to the management of relationships, conflict, and the desired socio-political environment, limiting available resources.

Relationship Enhancement and Collaborative Development

Systematic approaches that built understanding, trust, and collaborative working relations between members of the SGB and management made the positive development of relationships possible. Participant SPC pointed out the improvement "Regular meetings help improve strained relationships and build

understanding between the principal and SGB members." This development of relationships shows that no matter how bad the situation, governance dysfunction can be avoided through a continuous institutional focus on relational development.

The establishment of clear role boundaries would provide a framework for appropriate and inappropriate levels of interaction. This would help with the situation and ease any friction there may be regarding a conflict of authority. Participant SFOF stated, *"When everyone understands their role, conflicts decrease significantly."* The clarity that comes with defined roles minimises the remaining ambiguity within collaborative governance, which reduces the levels of competition, as well as providing a solid base for the development of working relations for the organization.

The political manipulation of governance is often a consequence of the large, unresolved conflicts within the community, as well as the interpersonal issues that can severely compromise the effectiveness of the institution. The management of these dynamics requires a solid focus on relational development, conflict management, and cultural development. All of which tend to create a strain on the resources available, which may conflict with the specific governance tasks.

Communication Systems and Information Sharing

Constructive trust, along with trust-based collaborative relationships, is a sine qua non for efficient governance of an SGB. SGB governance relationships that combine trust with the internal opacity of operations require good SGB management relationships, a trust-supported ethos, developed interpersonal skills, and governance technical expertise.

Integrity Challenges: Addressing Corruption Risks and Ethical Governance

SGB governance integrity challenges show serious potential for corruption, ethical breaches, and governance accountability issues, which could result in a

loss of institutional reputation and undermine public trust in the systems that govern education.

Historical Corruption and Trust Recovery

Corruption is a breach of trust which can have a long-lasting negative effect on the trust of the community, the relationships of the governing institutions, and the governing bodies themselves. DFO1 acknowledged the prior issues, stating, *“In some cases, SGB members were involved in corrupt practices in the past”*. These transgressions reveal the considerable time and effort needed for institutions to rehabilitate themselves from the damage caused by the integrity of their governance systems failing.

Previous financial instrument abuses showcased particular corruption techniques that established systemic gaps of a magnitude that warranted the establishment of fortified control mechanisms and sustained vigilance. SFOA discussed earlier transgressions and stated, *“We once discovered that blank cheques were signed and later abused by dishonest committee members".* Such abuses constitute violations of fiduciary responsibilities, undermine the accountability of institutions, and ultimately place a considerable legal exposure on both institutions and individuals. Trust that is lost as a result of corruption can only be regained by a long-term change of the governing structure that incorporates both the cultural and the technical control aspects of corruption, as well as relationship rebuilding and the restoration of integrity.

Ongoing Corruption Risks and Prevention Challenges

The risk of corruption involving bias in decision-making due to personal or commercial conflicts of interest became most apparent with SGB members. A participant at the SGB survey said of the delays in closing SGB circles: “Some members have at times pushed for suppliers they are personally connected to”. Such examples of interest deviation highlight systemic gaps in governance that resilience managerial effort relative to one-off policy gaps closure. SGB members’ collusion with suppliers of the institutions to ensure certain suppliers are awarded contracts even if they do so at higher costs constitutes a form of

advanced corruption. A participant of SFOC summarized the spiral of problems: Some suppliers are in collusion with SGB members to assign tenders at higher prices and to win tenders. Such collusion typifies advanced corruption which is likely to be sustained in the absence of appropriate governance and social control over the market.

Corruption harms the trust of the community in the governance and the educational services: When corruption happens, parents lose faith in financial management the school. Such erosion of trust can lead to the loss of support of parents for the institution, which can jeopardize the institution's sustainability, the social regulatory relations, and the reputation of the institution.

Prevention Systems and Institutional Vigilance

The continuing efforts needed to sustain the prevention of fraud and corruption, and to sustain integrity, suggests that keeping systems in place is not a once and for all. The SFOF noted sustained requirements in this regard: *"With new controls, we will still need to be vigilant because the temptation is still there."* This sustained requirement of vigilance demonstrates that the prevention of corruption is not only sustained engineered systems and culture, but a balanced and integrated combination of the two.

Aligned with this, the SFOF noted the fact that the effective prevention of fraud and corruption tends to be a studied combination of the management of individual behaviour and the development of a focused institutional culture backed by clear and strong formulated policies and leadership the absence of which in combination with the technical measures is not only counterproductive but culturally insufficient.

Transparency and Accountability Enhancement

Corruption can be minimised through a combination of enforcement and learning, accountability, and effective information sharing and control. For sustained success, an institution, the community, and stakeholders must prioritise learning and the culture of integrity and efficiency.

Critical Synthesis and Democratic Governance Enhancement Implications

The SGB governance system must deal with conflicting tensions such as democratic representation versus technical competence; volunteer involvement versus operational efficiency. Toaccomplish effective governance, it is necessary to engage the community, employ professionals to oversee governance structures, and establish support systems that ensure accountability. Improvement that can be sustained over time requires renewed effort in developing systems, relationships, and an ethical culture, as well as innovative forms of governance that distribute authority at the informal level. This system of governance is complicated by the fact that it requires the development of systems, culture, and integrity simultaneously at the community and institutional level.

4.2.11 THEME 11: TRAINING AND PROFESSIONAL DEVELOPMENT

Professional development is aligned with the growing capacity of governance, rooted in theory, and extends practical support for the oversight, compliance, and enduring improvement continuum. With lasting impact, differentiated learning, and adult learning theory, management, and oversight, along with sustainable practice, are the keys to success.

Training Effectiveness: Navigating Mixed Outcomes and Learning Complexities

The complexity of training effectiveness showcased a mixture of partial successes and enduring shortcomings that exemplify challenges of converting training expenditures into enduring advancements of governance capacity. Such persistence indicated that the effectiveness of a training program is a function of several variables such as the quality of program content, the degree

of coherence between training design, the needs of the participants, the institutional framework, and the systems of implementation support.

Table 4.12: Training and professional development

Sub-theme	Research questions	Interview Questions	Participants
Training Effectiveness	What are the financial capabilities of financial officials in public schools in the city of Tshwane?	- In your opinion, how well did the training interventions you receive address your needs?	SP, ST, SFO
Training Access & Participation		- Have you received any training in school financial management?	SC, SFO
Training Gaps & Inadequacies		- In your opinion, how well did the training interventions you received address your needs?	SP, ST
Training Types & Methods		Do you hold any financial management courses or certifications as part of your academic or professional qualifications?	SP, SFO

Sub-theme	Research questions	Interview Questions	Participants
Training Scope & Coverage		- What training or support is provided to principals, finance officers, or SGBs to enhance financial management skills?	DFO, SFO

While Training interventions showed some improvement, there are substantial gaps with respect to the passing of complete competency. This can be seen with participant STE, "*Training was helpful but still not enough to cover all financial aspects".* This highlights the gaps in fully covering the training within the available time constraints and level of depth the trainers can cover.

Initial training limitations created ongoing challenges that continued to impact the effectiveness of the active engagement in governance, no matter the level of experience accumulated afterwards. Participant indicated *"I started with no financial training; this made the work difficult initially".* This suggests that there is a governance capacity problem in the assumption of cross-cutting basic competencies and that there are high baseline starting gaps that are desired of those assuming governance roles.

The fact that training is seen as a single intervention, means that the governance competencies gaps are viewed as incremental to a level of unsustainable effort and resource. As participant SFOB put it, *"Every training helps a bit, but we still need more practical examples to understand procedures fully".* This is a reflection of the gaps that training has the potential of covering, but the fragmented nature of the training means a single intervention is used to cover those gaps.

Integrating formal training and practical experience illustrates that capacity development learning takes place through multiple channels. Participant SPB referred to this experience when he described learning by doing: *"Much of what*

I've learned came after training by doing the work and asking questions". Training is most impactful when complemented by other organisational structures that include mentoring, practice, and sustained support.

Confidence Building and Competency Development

The interventions that were implemented during training built up participants' confidence and demonstrated improvement in effective governance participation despite the absence of some technical competencies. One of the participants, SFOC, *spoke to the confidence improvement by saying, "After the workshops, I felt adequate to deal with the procurement and financial reporting,".* The improvement in confidence illustrates that training provided both the technical competencies, and the psychological empowerment that positively impacts the level of participation in governance.

An outcome of training that comes from the role of training facilitators is the clarification of roles. By addressing the confusion around governance and the uncertainty of authority, the barriers that exist in the technical realm are transcended. Participant SFOF spoke to the role delineation: *"The training was good in that it helped us to distinguish between the function of the person who is supposed to authorise what, and the person who is supposed to be the final responsible one.*" The role clarification demonstrates how training serves to enhance systems and processes at the institutional level in addition to developing the individual, which is often the primary focus of many training programs.

The confidence that governance participants display must be backed up by the actual ability to do so, and this ability must be built through practice, peer support, and institutional recognition to avoid oversight failures and to maintain effective decision making.

Learning Retention and Application Challenges

When training materials are too theoretical, and there is no follow-up or support from the institution, the training is unlikely to result in meaningful change. For the retention of learning to be effective, there must be the application of learning

in practice, learning from peers, and ongoing development. Otherwise, the gains in competence are likely to be temporary.

Training Gaps and Content Inadequacies: Systematic Deficiencies in Capacity Development

The systemic deficiencies in the capacity development approaches unveiled the training gaps and the content inadequacies that disregarded the full range of governance competencies while showing the inconsistency of the training structure and the real governance requirements.

Persistent Learning Gaps and Knowledge Deficits

Post-training learning gaps indicate more serious issues regarding the training content, and the gaps may indicate problems with the coverage, relevance, depth, or alignment with the actual prerequisites of the governance role(s). Participant SFOE confessed, *"Even after attending workshops, some procurement rules were still confusing". This suggests the training interventions are poorly conceived to sufficiently assist the advanced governance role(s) and the intertwined, complex or nuanced competencies*".

The lack of background knowledge and training participants with governance role(s) only aggravated the problem because training was predicated on competencies and knowledge that participants simply did not have. Participant STF noted capacity gaps: *"Many SGB members have no formal financial background when they start".* This suggests the need for differentiated approaches to training rather than assuming the same baseline for all participants. Knowledge gaps that underpin some advanced training and governance roles will likely result in learning compounding gaps and a loss in governance capacity. Systematic training in the base with the required measures to ensure its effectiveness should punctuate the provision of advanced training.

Content Depth and Practical Application Limitations

Training depth has emerged as a concern that affects the practical applicability of the training irrespective of accuracy of the content or participant engagement or interest. As participant SPB put it, there was insufficient depth: “*the training is good, but there are not enough practical case studies that mirror our daily routine”*. This limitation of depth encapsulates the tensions of covering content comprehensively.

An imbalance of theory and practice causes the training to lose even more relevance. This not only reduces confidence of the participants but also the overall quality of the training programme. Good quality training programmes are those that incorporate theory and practice, contextualised examples and case studies, practical exercises, coaching and post training support.

Currency and Relevance Challenges

The existing training resources rendered problems of relevance that undermined the effective training, while even providing potentially obsolete guidance which could breach governance compliance. Participant SFOC expressed concern over currency: *"Some of the materials used are outdated and don't reflect new policies introduced recently".* This concerning issue of obsolescence brings to the fore systemic issues regarding training materials, and directly impacts the overall value of training, while potentially leading to confusion regarding the most current requirements. Training can become obsolete and less applicable due to frequent policy changes, and generic content. Sustaining relevance of training requires frequent updates, systems for capturing feedback, and continuing resources.

Quality Variability and Facilitator Competency

The expertise and experience of facilitators influenced the quality of training and affected training effectiveness in a random and unpredictable manner. One participant, SFOF, explained the training quality: **"***Depending on who conducts the workshop, some sessions are more useful than others".* This is an indication

of quality control issues surrounding the recruitment, training, and monitoring of workshop facilitators and their impact on the training quality and effectiveness. The absence of quality control mechanisms and assurance of facilitator training will continue to erode the effectiveness and return on the training investment. Systematic recruitment, training, and monitoring of facilitators will ensure that the training quality is uniform.

Session Duration and Coverage Constraints

The span of training sessions is a recurring target for critique, as it constrains the level of content detail applicable, thus necessitating compromises on whether one should be content complete, or be thematically engaged on a relatively few numbers of topics. Participant SCB is not alone in the frustration: *"The workshops are too short to cover everything we need to know about financial management".* The time available for the workshops is a manifestation of the trade-offs between the various facets of developing a comprehensive set of competencies for the actual potential of training / development available.

Most of the time available for training is a clear expression of compromise in favour of content breadth, at the expense of detail, especially with the more advanced competencies in governance. The complexity of higher-level oversight skills within a single training session calls for innovative training design solutions on the use of extended, modular, or blended approaches to achieve the required learning and sustained application within the available resources.

Scope and Coverage Challenges: Addressing Comprehensive Development Needs

The challenges with scope and coverage indicate basic training approach shortcomings that do not incorporate holistic governance competency requirements and reinforce the need for more structured stakeholder development and continuous professional improvement.

Inclusive Training and Stakeholder Development

The demand for inclusive training, that reaches out to all stakeholders of governance instead of selective participants, is an important factor to consider for the systematic enhancement of governance. Participant SFOC encouraged all-encompassing methods: "*The training needs to be all-encompassing and inclusive of all stakeholders and not only finance officers".* This approach to training illustrates the potential of operationalising governance, portraying it as a collective capacity that augments the system, instead of building individual capacities.

Training that is selective and role-based fosters competency gaps and collaborators' strain and weakens synergy. For governance to be durable, inclusive and all-encompassing training with appropriate and synergised training delivery is required for all stakeholders.

Continuous Professional Development and Ongoing Learning

In rapidly changing policy environments where requirements, processes, and best practices can frequently change, continuous professional development is essential to ensure governance competency is kept up to date. Participant SFOB noted this ongoing need when he said, "*Every year there should be refresher courses because policies are updated regularly".* This need for continuity understands governance competency as a developing dynamic capability, as opposed to having a one-time training session and acquiring a set of static knowledge. The changing policies call for ongoing professional development and this includes changes to training, refresher courses, and new training. To sustain governance competency, ongoing commitment from the institution is required.

Cross-Functional Training and Integrated Competencies

Recognising the training needs of different functional domains demonstrates the effectiveness of governance as the understanding of interconnected relationships across various governance functions eclipses the development of competencies in isolation. Participant SFOD spoke of the collaborative training

requirements: “Both finance officers and SGB members need training, because decisions involve everyone.” This cross-functional focus views governance as a system, and as such, it requires the integrated development of competencies.

Practical Financial Literacy and Applied Competencies

The ability to engage with and comprehend Governance's full potential necessitates an understanding of and familiarity with a cadre of financial and budget management skills, which go beyond rudimentary counting skills, to the ability to discern and comprehend the intricacies of financial statements, the analysis of budgets, the monitoring of financial outlays, etc. To that end, one of the participants STD described such practical oriented skills, “*Members need to learn how to budget, read and understand financial reports, and check the reports.*” Such a practical oriented approach assumes that to enhance the effectiveness of Governance, there is a need to apply competencies beyond the mere possession of theoretical knowledge.

The absence of the ability to govern, as a result of the absence of the development of applied competencies, which would integrate and synthesise theoretical knowledge with practical experience, and be supplemented with coaching and guidance, as well as the provision of supportive structures, such competencies would catalysed the development of capacity and confidence, would result in the deterioration of the ability to govern effectively.

Role-Based Training and Specialised Development

To address the range of governance competencies and the weaknesses of one-size-fits-all training, role-based training is essential. Participant SFOF suggested a differentiated model: "Training should be tailored one version for treasurers, another for chairpersons, and another for finance officers". This form of specialisation acknowledges that various governance positions demand different sets of competencies and different developmental strategies.

While generic training can be overly simplistic and meaningless, training that is specific to a role can build functional competence. Thoughtfully crafted training design should create a good balance between depth of specialisation and

breadth of conceptual knowledge about the governance system as a whole and the relations between the different roles.

Beyond-Finance Training and Comprehensive Development

The need to cover additional areas related to financial training is to integrate additional elements of governance such as leadership, conflict management, communications, and organisational development. SPB participant proposed such large scopes: “*To enhance the committee’s work, training on conflict management and leadership should also be included*. Such an expansion recognises that governance is a composite phenomenon requiring a range of skills and competencies.

Training in opened financial skills neglects the governance perspective of collaboration, stakeholder, and conflict management as well as the development of institutions which is of a multidisciplinary, and integrated nature.

Delivery System Challenges: Quality Assurance and Institutional Capacity

The issues surrounding the delivery system exposed the training infrastructure, the quality assurance frameworks, and the institutional ability to provide ongoing, targeted professional development that was consistent, sustainable, and effective, all of which were systematically aligned to the governance competency frameworks across various contexts and participant requirements.

District-Organised Training Limitations and Resource Constraints

Organised training at the district level illuminated systemic understandings of the limitations of scope, depth, and quality that affected the effectiveness of training across multiple institutions and revealed limitations of resources and capacity within the systems of educational administration. Participant STF described limitations as "*district workshop/ training/ seminars are organised, but the depth of content is very shallow".* This exemplifies a deficit that the district training's system is managing: a lack of resources, professional

knowledge, or structural guidance pertaining to the development of integrated competency governance.

The variation of training across multiple districts created imbalanced training access, as well as inconsistent quality and variability in the development of governance competency within and across educational jurisdictions. Participant SFOE noted variations in quality with: “Some districts provide better training than others. The quality of delivery varies depending on the trainer". This variation underscores systemic concerns regarding the lack of equity and effectiveness of training in relation to the standardization, quality control, and unequal distribution of training resources.

Constraints on system capacity at the district level, whether due to funding, expertise, or planning, create gaps that are detrimental to the delivery of training and governance effectiveness. These limitations highlight the need for policy changes, resource allocation, or novel approaches to address the gaps.

Trainer Qualification and Expertise Challenges

The qualifications of trainers revealed systematic issues regarding the selection, preparation, and continuing development of trainers within the systems of governance training. SPB Participant mentioned an example of the needed expertise: *“We need trainers who can practically teach school finance, not trainers who teach theory.”* Required expertise reveals the disconnect between the training and the real-world competencies required in governance. Due to poor selection, inadequate preparation, or lack of support from trainers, greater conceptual training is provided rather than practical training due to the limited expertise of the facilitator.

The training effectiveness credibility and confidence issues can stem from the doubts regarding the qualifications of the trainers. Participant SCA validated this lack of expertise, *“Sometimes the facilitators themselves do not have the latest information about the financial policies”* .The lack of knowledge among the trainers is a significant issue in that training may also lack the most current information or have inaccurate information. These qualifications of the trainers’

problems require a systemic analysis of the selection of the trainers, the criteria for the preparation, the systematic analysis of the continuing education of the trainers, and the evaluation of the performance in order to provide an effective and consistent training to the trainers.

Capacity-Building System Inadequacies and Resource Allocation

Shortfalls of capacity-building have shown that there are systematic inadequacies in the training delivery systems that lack the time, attention, or support that are necessary for optimal learning outcomes. A participant SFOC spoke of delivery issues stating: *"District training officers often rush through sessions without checking if participants fully understand".* This example of delivery issues speaks to the resources and time issues that are present, and that training effectiveness is compromised while learning achievement gaps are left unaddressed.

Inadequacy of training duration also emerged as a chronic issue, creating a persistent need for compromises to be made between the breadth of content and the depth of learning. A participant SFOD spoke on the need for duration stating: *"We need more than one-day workshops; longer-term training would help retention of complex information".* This highlights a fundamental mismatch between the requirements of the development of governance competencies and the training resources that are available.

Governance training faces resource challenges due to unclear competency needs, competing priorities, and limited commitment. Systemic reform is needed, treating training as essential infrastructure with comprehensive support and resource allocation.

Quality Assurance and Performance Monitoring

Governance training without sufficient quality assurance will lead to variability in effectiveness and leave gaps unaddressed. Well-functioning systems integrate evaluation, feedback, impact assessment, and ongoing improvement which, in this case, requires institutional commitment.

Alternative Delivery Approaches and Innovation Requirements

Conventional training exercises face obstacles in terms of limitations regarding resources, accessibility, and varied requirements, thus requiring the adoption for innovative techniques including blended learning, mentoring, and technology. In order to obtain successful results, systemic reconfiguration, monetary allocation to the infrastructure, and ongoing assessments are all necessary to obtain impact full results.

Critical Synthesis and Professional Development System Enhancement Implications

Existing governance training fails because of design, resource, delivery, and support defects. Effective reform needs enduring systematic professional development within structural support, treating training as a system investment for immediate competencies and enduring capability.

4.2.12 THEME 12: TRANSPARENCY AND REPORTING

In governance of education, democracy's accountability relies on community oversight as it concerns institutional operations with the use of transparency and reporting. It is not enough to have procedures. It also takes commitment, sustained, and cultural shift as transparency is layered and practically difficult, but also foundational to governance challenges, as it undergirds legitimacy, trust, and governance.

The challenges of transparency in education governance include accountability ideals, confidentiality, capacity limits, and cultural resistance. Overcoming these challenges requires integrating systems, access, communication, technology, and a culture of openness that considers technical and cultural dimensions.

Communication Transparency: Building Democratic Foundations Through Stakeholder Engagement

The importance of transparent communication has been rooted in democracy's core fundamentals and bridges the operational functions of institutions and the accountability expectations of the surrounding community which fosters trust between educational entities and the communities of their stakeholders. This aspect of transparency encapsulates the relational and accountability functions of information dissemination which are vital to the enduring practice of democracy.

Systematic Stakeholder Communication and Trust Development

The researcher inquired: **In what manner should financial reporting be submitted to the district, and for what reasons is such reporting necessary**? Establishing a system for communicating with parents and other interested parties is a primary means of developing and sustaining a system of democratic legitimacy in the governance of educational systems.

Table 4.13: Transparency and reporting

Sub-theme	Research questions	Interview Questions	Participants
Communication Transparency	Which mechanisms could be introduced to strengthen financial management practices in public schools in the CoT?	- How should financial reporting be done to the district, and why should it be done?	DFO, SC
Transaction Transparency		*(Inferred from practice)*	ST, SFO

Sub-theme	Research questions	Interview Questions	Participants
Transparency Challenges	-What gaps can be identified in the financial governance of public schools in the City of Tshwane?	-Describe any situations in which disagreements or power tensions arose between you and the school principal regarding financial matters.	SPA, SCA
Transparency Benefits		*(Inferred from reflections)*	ST, SFO
Transparency Implementation		- How does the district address issues such as mismanagement, lack of accountability, or financial non-compliance?	DFO, SFO
Transport-Related Transparency		*(Inferred from narratives)*	ST

Participant STD recounted what is usually done in accountability practice, *"During AGM meetings, we invite parents and tell them how the money was used."* Systematic communication demonstrates the institution's democratic accountability as it elevates constituents and stakeholders to the level of oversight role. Far-reaching governance communication is accountability in democracy; it increases democratic participation while simultaneously building trust among stakeholders, Transparency balanced with the ability to comprehend complex information enhances or diminishes direct participation among stakeholders in governance.

Governance participants clearly understood the role of trust in systematic communication and the role of transparency in the trust/relation-building process. Participant SCB elaborated on this, "*When parents are informed about every cent spent, it builds trust and avoids unnecessary questions."* Transparency in this regard is a form of trust, accountability, and relationship management, and it is essential for the sustainability of the institution and the active participation of the community.

Bottom-line trust depends on the systems and processes of governance. In the absence of active and continuous communication, accountability, and control, trust cannot be sustained. Transparency fosters democratic legitimacy and community support.

Information Accessibility and Communication Adaptation

The effectiveness of transparency within institutions has the potential for improvement by the adoption of the accessible information paradigm. This approach allows for the restructuring of internal operating procedures to suit the specific needs and capabilities of the various communicating stakeholders. As for participant SFOB accessibility strategies state, *"We prepare simplified reports to ensure parents understand how school funds were spent."* This example illustrates an organisational understanding of transparency, and the advanced information accessibility paradigm that highlights the notion and principle that greater transparency does not equate to accountable information and/or devoid of accessible information.

The approach that adjusts communication to the different needs and potential of stakeholders without compromising the integrity and completeness of the information has also been shown. SFOF spoke of accommodating strategies thus: *"We sometimes explain reports verbally to parents who struggle to read detailed financial documents."* This example of adaptive communication illustrates the organizational dedication to the transparency of information, ensuring that accessibility is not sacrificed by the lack of a single stakeholder's literacy or technical capacity. The efficacy of communication of information is a delicate balance of uncomplicated transmission of information and sufficient

means to accurately provide the information to stakeholders, to fit a particular need, learning style, or capacity, ultimately, and to ensure that the transmission did not sacrifice the integrity of the information, but rather, the misrepresentation.

Extended Communication Cycles and Proactive Transparency

Communication methods that go beyond the bare minimum regulatory requirements clearly demonstrate an institution's commitment to transparency that is proactive rather than, reactive. Extended engagements such as the SFOE Participant, who stated, "*We provide parents with termly updates on financial matters, not just once a year*", illustrates such practices. Extended communication sees transparency not as a once, 'tick the box' compliance stunt, but as something that develops an ongoing relationship with stakeholders. Enhanced engagement anchor accountability and democratic governance, but requires, resources, design, and systems infrastructure that prioritise communication.

Interactive Transparency and Stakeholder Participation

The methods of interactive transparency that display a commitment to bidirectional communication as opposed to just unidirectional information dissemination, are the ones that most encouraged stakeholders to pose questions and become involved. Participant SPB referred to participatory methods: *"Parents are encouraged to ask questions during financial report presentations".* This type of transparency views stakeholders as active participants in oversight rather than being passive information recipients. While the literature on transparency posits that stakeholders must be engaged to strengthen governance and accountability, interactive transparency also requires the aligned institutional elements, culture, leadership, and appetite to be a target of critique.

Transaction Transparency: Leveraging Technology for Accountability Enhancement

Transaction transparency illustrates the impact of accountability in a technical setting harnessing the potential of advanced technologies alongside procedural designs aimed at improving financial oversight and supplying evidence of the economic use of institutional resources. This dimension illustrates the phenomenon of enhanced transparency using systematic designs that construct accountability pathways and minimize opportunities for resource misuse.

Electronic Transaction Systems and Visibility Enhancement

Automatic documentation and verification reducing manual record-keeping and visibility of transactions positively impacted transparency of electronic fund transfer systems. An SFOB participant recognised the technological advantages: *'EFT payments make financial transactions very transparent'*. The technological transparency of the payments system illustrates accountability infrastructure modern banking systems custodianship augment within oversight of governance and reduction of administrative efforts.

Continuous oversight was made possible with real time monitoring as opposed to the earlier periodic oversight. Governance participants were provided with up-to-date information concerning the financial position of the institution and were able to act as soon as issues arose. An SFOA participant spoke about the monitoring: *“We check bank statements on a routine basis to confirm the validity of each transaction”.* This demonstrates the ability of real time technology to enable proactive oversight as opposed to waiting for a crisis to reactive governance. While technological transparency can enhance governance, it requires the integration of digital systems, the appropriate level of stakeholder’ digital literacy and capacity within the institution which is often overlooked after the initial setup of a governance system.

Verification Systems and Documentation Integrity

Participants in the SFOC detailed the systematic method of verification. According to them, `Payments made go directly to the statements which we have to reconcile to the supporting documentation." The confirmation of payments is a good example of the institution reaffirming its commitment to accountability alongside verification at multiple levels. The additional system of external verification, described by participant SFOD as, `*Suppliers provide delivery notes which are verified before payment is made*`*,* streamlines the system by providing separate identification of accountability and reduces dependence on internal identification which could be subject to internal controls.

Fraud prevention, error detection, and commitment to accountability systems, especially as described by participant SPC, ‘‘*No payment is made without there being supporting documentation and verification by multiple people.* This demonstrates the institution’s maturity balanced technical capacity with the system. Fewer controls are better governance. Extensive verification puts pressure on the institution’s capacity, and more controls create a greater need for better governance.

Audit Trail Creation and Compliance Preparation

Transparent systems of transactional logging ease audit prep by documenting information of independent verifiability showing a good faith institutional preparedness for accountability. Participant SFOE noted audit benefits stating: “The audit process is smothered when there is clear documentation and traceable transactions”. This audit prep shows the dual benefits of transparency for internal oversight and external accountability. While systematic documentation supports accountability, auditing, and continuous improvement, it demands organised, maintained, and sustained resource intensive efforts.

Technology Integration Challenges and Capacity Requirements

While the integration of technology can add to the transparency of an organization, the creation of its structure, its implementation, maintenance, and

reliance on the technology itself can strain organizational resources. Most importantly, organisational objectives must be balanced using the technology employed and the varying digital skill sets of the users. Long-term integration will demand both direct and indirect support, the building of organizational capacity, and the maintenance of support systems to ensure both accessibility and reliability.

Transparency Challenges: Navigating Internal Dynamics and Information Control

The issues with transparency exposed structural obstacles to freely communicating information that demonstrated elements of power, resistance, culture, and institutions that compromise the democratic accountability of pledges made to transparency. These issues illustrate that the effects of transparency are met with sophisticated organizational and interpersonal dynamics that are likely to oppose transparency.

Internal Information Control and Selective Disclosure

Gaps in policy implementation of institutional transparency initiatives have shown formal commitments to *transparency diverging from their operational practices. SFOF disclosed that "Limited financial transparency to parents remains a problem in some schools".* This suggests that transparency in financial reporting to parents may develop inconsistently across schools. However, such reporting may be hindered by situational variables that inhibit the sharing of all relevant details.

Selective information disclosure generates structural governance tensions because in some cases, certain decision-makers receive comprehensive information while others do not. Concerns have also been raised by participant STF: *"Sometimes certain financial details are not fully shared with all committee members".* This compromises the democratic participation of members so that governance can be hierarchical.

Those governed by a structure that lacks internal transparency develop suspicion and a distrust that may inhibit collaboration, decision-making, and the

overall efficiency of the organization. SFOC illustrated the consequences of relationship breakdown: "*When committee members feel excluded from certain decisions, suspicions arise".* This suspicion illustrates the multiple dilemmas created by a lack of transparency in the sharing of information as well as the relationships that are created and strained because of that information. The objectives of the democratic participation of all members should be considered when managing selective information disclosure.

Power Dynamics and Information Gatekeeping

Democratic processes rely on transparency, accountability, and involvement of all stakeholders. Because of information gatekeeping, where people control access to information for their own aggrandisement, trust becomes fractured. With scarce information, stakeholders begin to distrust the institutional legitimacy and the integrity of the decision-making process. As participant SCB noted, there are relational consequences: *"If information is not shared openly within committees, mistrust grows".* Due to information not being shared, the trust left eroded even high-quality decisions and good performance of the institutions would still fail to govern effectively. For the influence of personal or cultural factors, the negative effects of information gatekeeping are high and democracy transparency is low. Addressing these issues entails clear policies, systematic information sharing, cultural transformation, accountability, and firm leadership.

Procurement Transparency and Decision-Making Secrecy

The transparency of procurement practices is compromised by information concealment affecting competitive processes and allowing the inappropriate selection of suppliers and the improper allocation of resources. As a participant of the SFOA program described the practice*, "There were cases where certain quotations were hidden during supplier appointment discussions."* Concealment of information is a serious governance failure that damages the transparency and integrity of procurement.

Governance structures are impacted by the partial disclosure of information, where decision-making occurs without the collective input of all decision-makers, and the decision is made without the full set of data. This may lead a failure of the decision-making process. As a pattern participant SPB remarked, "*Sometimes decisions are made in small groups before the full committee gets all the information*." This practice of excluding certain committee members goes against the principles of democratic governance and exposes the decision-making process to a lack of accountability. Procurement practices that lack transparency led to an absence of accountability, and to a greater chance of making decisions that are based on bias. The procurement process must be dominated by transparency, which is realized by having proper and sufficient control, appropriate information systems, and the ability to engage in difficult and often contentious negotiations.

Information Sharing Resistance and Cultural Barriers

Inhibitions regarding the dissemination of information have multiple possible explanations. These explanations may be a result of intangible personal elements, culturally rooted phenomena, or specific organisational histories or practices. These practices, despite the presence of organizational policies designating them as transparent, discourage practices that may be viewed as organizationally transparent, such as the information dissemination practices which may be viewed as the organization's attempt to adversely promote itself through excessive informational transparency. These barriers may also be a result of polyarchal managerial systems, criticisms of hypothesized transparency and operational simplicity, and doubts regarding the informational accessibility of complex systems and procedures. Transformative structural and functional organizational culture, operational effectiveness, and transparency are necessary to address behavioural resistance and bypass the information dissemination counter's that may be viewed as organizationally transparent.

Systematic Transparency Implementation: Building Accountability Infrastructure

The stepwise application of transparency brought to light institutional methods for developing holistic accountability frameworks that integrated systems thinking about transparency challenges with structural solutions, institutionalized processes, and a commitment to governance by compliance as an openness virtue.

Structured Transparency Systems and Institutional Commitment

The implementation of structured transparency systems expresses an institution's commitment to a systematic approach to transparency as a holistic compliance requirement of governance instead of just ad hoc information dissemination. SPA noted a systematic approach. *“Building trust in a community has resulted from the adoption of mechanisms aimed to provide community transparency”.* This systematic approach means that transparency is an institutional imperative rather than a case of individual goodwill.

The committee briefing enhanced transparency in the institution by creating the opportunity for regular sharing of information to the community, collective discussions, and understanding, as well as reducing information asymmetry to the participants of governance. SFOE noted that a systematic approach to the briefings. *“We carry out committee briefings in a systematic way, where each committee reviews and discusses the financial transactions”.* This collective review is a demonstration of the institution's sharing the oversight responsibility.

The system of document access provided transparency by allowing each or member of governance to access the documents to enable them to exercise their oversight responsibility. sfob noted access systems as, “The financial documents of a committee are open to the inspections to Members of the committee who are authorized at any time”. Accessibility is a demonstration of an institution's commitment to sharing information that, rather than being a constraint, enables oversight activities to be more participatory. Well-designed systems require maintenance, institutional capacity for system administration,

and a commitment to priorities that are operationally competing for limited time and resources. In the absence of adequate institutional support, structured systems are likely to be administrative burdens rather than useful mechanisms for transparency.

Regular Reporting Cycles and Proactive Communication

Internal reporting cycles create a consistent method for the continuous flow of information and creation of regular channels for oversight, accountability, and the fostering of a culture of transparency. Participant SFOD detailed a method for continuous updating: "*Weekly updates on the financial position are disseminated to the principal and the finance committee."* Such reporting illustrates the institution's commitment to transparency on a continuous basis rather than on an ad hoc basis.

The institution's performance was communicated to the community stakeholders because of the feedback processes that controlled the parental performance access. Participant STD spoke of the controlled supply: "To enhance transparency, parents get to access the financial report during an AGM." The controlled supply illustrates the institution's consolidation in community accountability.

The systematic method of preparation fosters the institution's accountability and transparency through information sharing and the flow control of the information to the relevant stakeholders. Even though the system demands great costs from the institution, the accountability and transparency still rely on the institution's ability to prepare and present the information in a way that engages the stakeholders.

Internal Audit and Transparency Preparation

Provided that there is no external oversight, internal systems of audit offer problem-solving potential for issues surrounding transparency, and exhibit institution-wide dedication to unparalleled accountability. Participant SPB described preparatory approaches: *"We do our own internal reviews before district auditors arrive to ensure we remain fully transparent."* These reviews

demonstrate the sophistication of the institution and their accountability to the oversight requirements without external accountability. Although internal audits and self-evaluations can strengthen accountability and transparency, this is only possible in the presence of sincere self-critique and contrition. The absence of this, the potential for compliance is more notional than real.

Enforcement Integration and Accountability Alignment

Collaboration with external enforcements added accountability pressure and created new incentives for transparency obligations that were not merely organizational and were instead regulatory compliance obligations. The reality of enforcers was described by participant DFO1: *"If reports are not submitted, or are unbalanced, an audit team is sent by the district. They will look for discrepancies."* With unbalanced reports, external accountability is created systematic pressure to remain transparent.

The external frameworks of accountability added to the internal standards of transparency by the external frameworks of transparency and accountability through their investigatory and punitive features that encouraged compliance with transparency as well as accountability of the institution to the external governance of the educational sector as a whole. The requirements stated by participant SFOB are particularly rigorous*: "There are instructions, for example, to keep all receipts/vouchers, and claim forms for each and every one of the transactions".* If one of those is missing, that transaction will be flagged and therefore scrutinised." With unbalanced reports, this external requirement creates systemic pressure for complete audit trail documentation. External enforcement is merely responsive; optimal transparency requires an amalgamation of accountability and support along with proactive, constructive, guiding, and supportive capacity-building to sustain compliance.

Critical Synthesis and Democratic Accountability Enhancement Implications

Although the need for transparency in the governance of education systems and institutions is clear, barriers, such as power relations, limited capacities, cultural obstacles, and structural constraints, can impede its implementation. In

addition to the systems of governance in education, the enhancement of transparency requires the transformation of the education system to include a culture of transparency, commitment through investment and policy, equilibrium between confidentiality and accountability, the strengthening of stakeholders' capacities, and the application of technology.

4.3 PRESENTATION OF FINDINGS: DOCUMENT ANALYSIS

4.3.1 Document Analysis and Triangulation

This chapter analyses the documentary evidence from the participating schools to enhance the insights from the interviews with participants. Numerous types of documents are analysed, including financial policies, attendance registers, minutes of meetings, procurement records, budgets, and audit reports to understand the role of financial governance within SGBs. These documents assist in uncovering the reality of governance, especially the aspects that support, contradict, or amplify the accounts of the participants.

The purpose of the documentary review is to both confirm and challenge the findings from the interviews to enhance the credibility of the study. It identifies the discrepancies between the objectives of the policy and the actual implementation, including problems that participants may not articulately mention. As a significant component of data triangulation, this review strengthens the study's trustworthiness, credibility, and confirmability. Lastly, the review of documents and interviews brings out various perspectives of financial governance, and identifies areas of consensus and conflict, as well as additional contributions, to help provide a greater understanding of the research problem.

Table 4.14: Document analysis and triangulation

NAMES OF DOCUMENTS	A	B	C	D	E	F
FINANCE POLICY	✓	✓	✓	✓	✓	✓
AGENDAS	✓	✓	✓	✓	✓	✓
ATTANDANCE REGISTER	✓	✓	✓	✓	✓	✓
MINUTES OF BUDGET MEETING-THE FINANCE AND PROCUREMENT COMMITTEE MEETINGS	✓	✓	✓	✓	X	✓
2024/2025 APPROVED SCHOOL BUDGET	✓	✓	✓	✓	✓	✓
2024- AUDITED FINANCIAL STATEMENTS AND REPORT	✓	✓	✓	✓	✓	X
SEC 21 PAPER BUDGET / SCHOOL BUDGET CERTIFICATE		✓	✓	X	✓	X
REQUISITIONS / CLAIM FORM	✓	✓	✓	✓	✓	✓
INTERNET PAYMENT /PROOF OF DEPOSIT	✓	✓	✓	✓	✓	✓

NAMES OF DOCUMENTS	A	B	C	D	E	F
PROCUREMENT QUOTATIONS /INVOICE	✓	✓	✓	✓	✓	✓

4.3.2 Presentation of Document Analysis Findings

The documentary data were thematically analysed according to the eight themes from the interviews. This approach ensured comparability and consistency in terms of analytical triangulation across the two data types.

Theme 1: Banking and Account Management

The review of the banking documents revealed a lack of consistency when policies are established. For example, the finance policies of all the schools involved in the study indicate there must be dual signatories for cash withdrawals in the bank; however, there were a number of bank withdrawal forms that lacked such signatures. This shows that this control measure is not applied on a consistent basis. On the other hand, there seems to be more diligence with bank deposit forms and reconciliation reports. This suggests there is more diligence in recording the inflow of funds than in controlling the outflow of payments. The reconciliation documents, themselves, have shown some evidence of concern. From the reconciliations, there were discrepancies that remained unexplained, investigated, and unrectified. Other reconciliations appeared to be ‘backward’ reconciliations, i.e., reconciliations that were done after the month of reconciliation was done as opposed to those that were done as a result of ongoing monthly activities. The electronic funds transfer (EFT) deposits of the government allocations and other payments were as expected; however, the same documents revealed some missing pieces in the financial records.

Theme 2: Budget Management

The released school budgets and Section 21 budget certificates for the 2024/2025 academic year show that the schools have met their legal obligations in the preparation and submission of budgets and legal obligations for the submission of budget breakdowns by expenditure category.

In the comparison of these budgets and the audited financial statements, there were instances of missing budgeted costs for utilities and maintenance, and budgeted costs were less than actual costs in most instances. This was also supported by the minutes of the Finance Committee. The minutes documented extensive discussion of budgetary reallocations and the concern that certain expenditures were unreasonably high. These minutes show the same struggle in priorities and funding in the past, where committees often had to postpone planned activities that were budgeted and also had to reallocate funds away from activities that were budgeted to be completed.

Theme 3: Capacity Challenges

The training documents indicate that there were difficulties in developing the skills of SGBs. There was a significant problem of low attendance at financial management training sessions, with some training sessions recording attendance of less than half of the expected participants. Some schools do not have any training records, which raised questions as to whether training records were poorly shared, or the training was simply neglected for whatever reason. In instances where training records were documented, there was a tendency of a great number of the same individuals recording attendance, and a great number of SGB members, were left behind, unsupported. As a result, the policy aims were negated by the governing body which concentrated financial knowledge in a few members.

Theme 4: Committee Functionality

The committee's documentation offered some positive, some negative, and some neutral perspectives on the effectiveness of the governance system. In those committees where the finance committees convened and noted some

minutes, the committees had certain positive and negative evaluations concerning oversight in the committees. With positive and assigned learning and positive and devoted recording and reporting, the committees had some positive evaluations on their oversight of the committees.

On the contrary, the recording of attendance in the committees showed some positive, some negative and some neutral evaluations concerning the attendance of the committees. A certain number of participants were reported to be present in a systematic way and there were some positive and some negative evaluations. Of perhaps greater concern is the presence of some positive evaluations with no negative evaluations concerning the good and devoted recording and reporting, and the good and assigned recording and reporting.

Theme 5: Compliance and Legal Issues

Statutory requirements are a class of obligations that arise purely as a function of law, and pertain to all subdivisions and departments of an entity. An examination of statutory requirements with respect to Section 21 budget certificates and claims forms revealed that the statutory requirements were appreciated and complied with by the schools as the relevant documents were submitted within the prescribed time limits. However, there were some omissions, such as a claims form that was missing or incomplete, an overdue compliance document, etc. It is in times of employee turnover, and more so during compliance-structuring organizational stress, that these weaknesses become evident and are noted.

Theme 6: Financial Management

Every partner school had their annual financial statements available showing that schools had met their most basic legal obligations of financial reporting, and these statements, by and large, were professionally prepared and summarized the financial position of each school quite comprehensively.

True deficiencies, however, were with respect to the ongoing financial supervision as contrasted with the periodic reporting. Monthly financial reports

varied considerably by school; for some schools, this meant that some sort of detailed monthly tracking was the practice, while for some others, it appeared that annual statements were relied upon. The financial policy of the schools spelled out the supervision and reporting responsibilities quite clearly, but the committee minutes indicated that the reporting obligations of these mechanisms were not attended to consistently.

Theme 7: Organisational Challenges

The budget documents and audited reports explain the financial constraints of no-fee schools clearly and plainly. These schools illustrated dependence on government funding and identified an almost total inability to generate funds through other means. The documents illustrated a pattern of budget, and then budget deficits, losses due to unaccrued expenses, or, as for governmental funded exhausted due to emergent funding needs.

The situation is mirrored in the unpaid invoices and debts found in the schools' accounts. The school committees noted, unsubstantiated, a reliance on fundraising to combat the fiscal pressures confronting schools. Documented attempts illustrated the schools as being perpetually forced to reorder and re-prioritize within an enduringly precarious resource environment.

Theme 8: Procurement and Purchasing

The documentation for procurement shows discrepancies for the adherence to policy. For example, policy states that for “big-ticket” purchases, three quotes are required. In many requisitions, there was only one quote. In the payments, old invoices show either a cash flow problem, an administrative problem, or both. Compliance in the minutes of the procurement committee showed that the decisions either complied or completely deviated from the rules of procedure. This showed less respect for the processes and increased a range of financial and legal exposure.

Table 4.15: Summary of document analysis findings

Theme	Convergence	Divergence	Complementarity	Interpretation
Banking	Irregular withdrawals confirmed	Policies mandate dual signatories	Reconciliation records detail the extent	Controls exist but are bypassed
Budget	Overspending confirmed	AGM presentations contradict the lack of transparency	Minutes show realignments	Structured budgeting, strained in practice
Capacity	Literacy gaps confirmed	Policies assume capacity	Auditor reliance shown	Weak capacity undermines autonomy
Committee	Poor attendance confirmed	Some structured meetings documented	Registers quantify absenteeism	Committees exist formally but function weakly
Compliance	Missing SASA forms confirmed	Certificates show compliance	Variation across schools	Compliance uneven
Financial Mgmt	Oversight gaps confirmed	Policies require continuous monitoring	Reports show breakdown areas	Oversight structures poorly operationalised
Organisational	Resource scarcity confirmed	Fundraising recorded but not raised	Utility arrears documented	Structural funding limits undermine operations

Theme	Convergence	Divergence	Complementarity	Interpretation
Procurement	Missing quotations confirmed	Minutes show compliance	Invoices reveal delays	Procurement inconsistently applied

To conclude, the collected research data through interviews and document analysis show evidence of convergence which is a sign of reliability. Major themes reveal that the governance framework, adherence to the law, the functionality of the committees, the gap in the capacity and the systems of accountability determine the school financial management. Despite the existence of some positive practices, there are still prevailing issues in the area of capacity, transparency, and governance which are a good starting point for the discussion chapter.

CHAPTER 5: STUDY SYNTHESIS

This chapter consolidates the findings of the study by merging the empirical data obtained from the Tshwane public schools (Zithobeni;Bronkhorstpruit and Cullnan) with the existing data from the literature related to the school financial governance In contrast to being a simple summation of the reviewed studies, a research synthesis assesses interrelationships, tracks, identifies gaps in the literature, strengths, and weaknesses, highlights the gaps in knowledge, and constructs a holistic approach to the problem of research. This chapter explains how empirical data corroborate, contest, and build on the existing theories. Alignments denote corroboration where there is harmony between the practice and the theory that is existing, gaps between the theory and the practice denote the contradictions. Then, gaps that are unchartered and novel provide the theory empirical data that is new. Engaging both scholarly literature and lived experiences of the participants, the chapter thoroughly describes the school financial governance's dynamics, identifies the principal patterns, challenges and innovations. In addition, it develops a foundational outline of the proposed new governance framework which will be discussed in detail in the next chapter and provides a preliminary plan to improve financial governance in public schools.

The twelve themes resolve into the four domains introduced in Chapter 4, arranged as a causal sequence: capacity and competence condition the governance structures and roles that are available; those structures direct the financial processes and controls that schools operate; and those processes determine the accountability and compliance outcomes that follow, with monitoring and training feeding back to capacity. The dominant pattern across all four domains is a consistent divergence between formal arrangements and actual practice: rules, committees, accounts and records exist on paper, but their effective operation is uneven, and the gap widens at each step down the chain.

Three apparent contradictions in the data are best understood through this hierarchy rather than treated as anomalies. First, finance committees are described as functioning well, yet they also generate delays and disagreements (p. 174); the tension dissolves once participation and attendance are distinguished from effective decision-making, and once disagreement is read as the exercise of checks rather than as dysfunction. Second, training is provided, yet competence gaps persist (Section 5.3.1); this is not a shortage of training but a failure of transfer, where instruction is not embedded in the systems and routines that would sustain it. Third, record keeping appears orderly, yet oversight and accountability still fail downstream (Theme 9); compliant documentation can mask weak substantive control. The single-source account of post-hoc rationalisation of expenditure (p. 187) is treated as indicative rather than systemic, pending corroboration. In each case the binding mechanism is the same: formal compliance is present but is not converted into effective practice, and capacity is the variable that most often determines whether that conversion occurs.

This higher-order reading is the study's central analytical claim, and it is what the proposed Framework for Sustainable School Financial Governance is designed to address. Rather than adding further compliance requirements, the framework targets the conversion gap at each level of the hierarchy: it builds capacity as the enabling input, clarifies structures and roles, supports the financial processes where practice is enacted, and strengthens the accountability outcomes, while recognising the informal adaptive practices that already bridge the gap in some schools.

5.2 Confirmations: Empirical Validation of Theoretical Frameworks

5.2.1 Participatory Financial Governance Structures

The importance of including all relevant parties in the school financial management is consistently highlighted in the literature. Van Wyk (2023) advocates holistic stakeholder engagement in the financial planning process, whereas King & Mestry (2023) emphasises the legal imperative for School Governing Bodies to participate in the budget construction process. These

positions are theoretically robust and are empirically validated in the present study.

Participant STB articulated a clear understanding of multi-layered budgeting processes: *"The school budget is initially developed by the principal, based on inputs from subject heads, and then discussed in the finance committee before being presented to the SGB for approval"*. Practical application of theoretical models for participatory governance is demonstrated here aligned with what King & Mestry (2023, pp. 177-193) call “multi-layered approach to financial planning”.

As the evidence shows, the schools have embraced the principle of the shared responsibility of the financial decision-making process, with respondents from all the schools highlighting the role of plural actors. This response reinforces the theory by Aina and Bipath (2020) on the impact of the absence of financial planning in the public educational system, which inclusive neglects the concern. The synchronisation of theory and practice in this evidence denotes that the frameworks of participatory governance have reached a certain level of institutional embedding in the school systems.

5.2.2 Financial Accountability and Resource Constraints

There is a vast expanse of literature documenting the link between the capacity of financial management, that is, the ability to understand and utilise the financial information, and the educational outcomes. The Auditor-General of South Africa (2023) repeatedly mentions insufficient financial controls as a common finding in audits therefore learners’ achievements and the financial performance have a direct correlation. In the literature, this seems to be a common assumption; however, in the accounts of the empirical research, this is a validated assumption.

Participant SFO drew the most acute example of this: *"Budget constraints, the school does not have funds to provide adequate learning material, impacting learner outcomes"*. This statement supports the theory regarding the existence of a relationship between financial control and the quality of education. Given the nature of the resources, the participants' observations show the limitations,

and this leads to immediate educational outcomes and supports the theory of those scholars who stress the importance of financial control in education delivery.

Hence, the empirical data supports the theory that financial governance is not about compliance, but is concerned with the net outcomes in terms of educational equity and access. It is empirical evidence that upholds the theory that in education, financial management is more than just an administrative function, and supports the theory that education, financial management, and governance are interrelated. The researcher effectively concludes that the findings illuminate the fact that for financial governance to be effective in enhancing equity and quality in education, it must be regarded as more than an administrative function. Moreover, the perspective of the financial management should be modified to include its usefulness to advancing the educational equity, enriching the learner's achievements, and strengthening the accountability of the institutions.

5.2.3 Capacity Development and Training Imperatives

Schlebusch and Mokhampanyane (2024) state that for the governance of SGB members to be effective, there has to be continuous development of capacity. This position has theory support, but participant evidence shows that there are gaps that exist regardless of training.

While the STE Participant was honest, the gaps are apparent*: "I don't even understand most of the finance policies; they just assume we know them"*. This participant confirms the literature stating that the effectiveness of governance continues to be constrained by capacity limitations, irrespective of training. The participant’s experience confirms theories of the financial governance complexity, as well as the continued need for capacity development interventions.

This empirical study confirms the theories that training is a continuous, rather than a one-time, intervention. This finding adds to the theory concerning the governance of capacity development, as well as the theories regarding the need for systems of continuous education.

5.3. Contradictions: Empirical Evidence Challenging Theoretical Assumptions

5.3.1 Training Effectiveness and Competency Development

While Tsharane & Bussen (2022) posit that district and government workshops train school finance personnel properly, other literature indicates that the workshops do not translate effectively into skills for participants. There is a more pessimistic outlook regarding how effective training is compared to the hurdles.

This finding is grounded across participants rather than asserted. The inadequacy of training is reported by STE, SFOD, SFOC and SCA, among twenty-two participants across all six schools. The difficulty is one of transfer, where training is not embedded in the systems and routines that would sustain it, rather than an absence of training as such.

Such contradictions were highlighted by Interviewee STF: "As a treasurer, I was advised never to authorise any payment without proper documentation, but sometimes they still expect me to sign blindly". This shows the distance between what the training promises employees and what the employees encounter when they carry out the work, leading to questions about what the training assumes regarding the formal capacity development programmes.

While some kind of company training may be organised, its value is primarily, and for the most part, minimal. This is the opposite of the training's overly optimistic hypothesis that is, for the most part, found in the literature, that training provided in isolation from all the other factors will improve the functioning of organisations. The literature seems unable to address the training paradox and the complicated and less visible elements of organisational behaviour. Sometimes employees who have received training do things that are not acceptable.

5.3.2 Policy Implementation and Compliance Realities

While the Department of Basic Education acknowledges the PFMA no. 1 of 1999, and NNSSF (1998) as expressing accountability, and the frameworks as

providing the continuum of guiding these, the evidence shows the law and the practice of the law are almost in contradiction.

These challenges in practice, Participant STF addresses: *"I told the financial officer that I'm not going to authorise it, they must wait for the chairperson to come back. I don't want to be held accountable for expenses I wasn't informed about"*. When policies lack transparency about how accountability is supposed to work, it is inconsistent with the underlying theory on transparency in relation to policy effectiveness.

The data demonstrates contradictions to the theories that state the end of the supportive policy continuum where the policies, guides, and formal clarifications are supposed to sit is where the continuum of clarifying policies ends. The policies and guides to clarity, along with the theories, do not lead to compliance. The paradoxes of the theories are manifested in the compliance gap of the continuum. This is the gap where policy and guides to clarity degenerate into formalism within the supportive continuum.

5.3.3 Democratic Participation and Governance Reality

Heystek and Motsamai et al. (2011) suggest the involvement of school governing bodies (SGBs) in fostering educational democracy, as well as the advocacy of all stakeholders in the active democratic process. However, within democracy and governance, what is referred to as the paradox of participation has been the subject of numerous empirical studies, as such, the most notable gaps include the contradictions between the ideal models and the actual governance frameworks.

Empirical evidence from Participant SCF's account demonstrates insubstantial participation: *"As chairperson, sometimes you're only called to sign documents and not really involved in the decision-making"* Participant experience is sufficiently different from the democratic theory of meaning to provide an evaluative perception that is more of a token engagement in the governance process (Yu & Shay, 2022).

The hopeful presumptive theoretical models that hope to claim a formal democratic structure will yield meaningful engagement suffer from empirical data. This model posits that when evaluating democratic governance, one must consider the balance between structure and the practical elements, which constitute the power relations.

Table 5.1: Theoretical Implications by Domain

Governance Domain	Current Theoretical Understanding	Empirical Insights	Implications for Theory Development
Participatory Governance	Formal structures enable democratic participation	Structures do exist, but participation can be anything from meaningful to tokenistic.	Require frameworks to differentiate procedural compliance from substantive engagement
Accountability Mechanisms	Focus on institutional and regulatory frameworks	Various accountability layers, including individual agency and informal mechanisms	Recognise grassroots innovation with multi-dimensional accountability models.
Capacity Development	Training provision leads to enhanced competency	The linear relationship between training and competency is not supported	Need contextualised approaches recognising implementation dynamics

Governance Domain	Current Theoretical Understanding	Empirical Insights	Implications for Theory Development
Policy Implementation	Robust policies ensure compliance	Significant theory-practice gaps in policy implementation	Require frameworks accounting for contextual adaptation and local innovation
Financial Management	Standardised approaches promote transparency	Schools develop adaptive practices serving functional purposes	Need recognition of legitimate adaptation vs policy deviation

5.4 Novel Contributions: Empirical Evidence Filling Literature Gaps

5.4.1 Temporal Dynamics in Budget Planning

While the current body of research describes annual budget cycles in general terms, it fails to provide the granular analysis of the planning processes that take place at different intervals. The empirical data provide insights into the practical aspects of budget timing, and further, aid in addressing important gaps in the literature.

Budgeting time frames showed considerable difference. Participant STB stated that planning "*late August, beginning September,"* whilst STE described a different timeline: *"We started around October and finished it first week of November"*. The operational calendars which other literature fails to account for will be provided by these accounts.

This empirical contribution improves understanding of the ways schools manage the conflicting demands and limitations within the budget planning processes. The budget planning processes manage conflicting demands and

limitations, and the empirical contribution will improve understanding of this. The time-related differences indicate that the existing theoretical frameworks for planning processes need to be flexible enough to accommodate the unique situational factors that guide the context of planning, rather than presume and incorporate a one size fits all approach.

5.4.2 Grassroots Accountability Mechanisms

While literature critiques weak accountability and compliance in extensive detail, it seldom considers bottom-up defiance in the face of financial wrongdoing. The empirical data provide the first substantial evidence of micro-level agency and informal protective mechanisms employed by respondents to preserve both the integrity of the institution and their own integrity.

Participant STF showed some defiance to the requesting of wrongful authorisations: *"I don't want to be held accountable for expenses I wasn't informed about"*. This behaviour is a form of grassroots accountability that previous research has not fully examined. The participant's position shows how one experiences contradictory demands and still upholds some form of ethical behaviour.

This empirical contribution extends the accountability discourse to informal and formal systems. This finding is a critique of the theoretical perspectives that dominate the study of accountability by focusing on the institutions and ignoring the role of the self in upholding the order of accountability.

5.4.3 Adaptive Financial Management Practices

The literature usually advocates for single account systems for transparency, and the Department of Basic Education recommends simplified banking systems. Nevertheless, evidence shows that there are adaptive practices that are functional but may fall outside the formal policy guidelines.

Interviewee STC elucidated a dual banking system: *"There are two bank accounts, the first one is for the budget we use for daily operations and the second is for savings and project funds"*. This practice exemplifies a practical

reaction to difficulties in resource management that the current literature tends to overlook.

The results from interviews in the literature indicate that schools create new strategies for handling finances that address the given circumstances. This illustrates to what extent schools develop and implement formal responses to informal demands and emphasises the need to appreciate the 'bottom-up' innovative practices in governance systems. (Groenewald, Rabillas, Kilag, Bugtai, and Batilaran, 2024).

5.5 Discussion and Theoretical Implications

5.5.1 Bridging Theory and Practice

The purpose of this analysis is to show some of the difficulties associated with the financial governance of schools where theory meets practice. These laws, in part, have some empirical backing, but there remain large gaps in the theory-practice asymmetry, and in the practice of theory which is empirically substantiated. This indicates a growing need for theory to attend more to context and the practice of theory.

Some evidence is clear that a few principles of participatory governance have been integrally structured, and that schools are beginning to appreciate the importance of stakeholder involvement. These contradictions, however, show that formal structures may be too few for real change to be brought about. This contradiction shows the need for theory to address the whole spectrum of gaps that exist between mere procedural compliance and genuine, substantial participation.

5.5.1.1 GST, Budget Theory, and ToC

Discussion of findings through General Systems Theory (GST), Budget Theory, and the Theory of Change (ToC) indicate that there are systemic challenges as well as opportunities of constructive financial governance for the schools in the City of Tshwane. All the mentioned theories indicate the systemic nature of the challenges of governance and the pathways that may be available for the enhancement of effective school governance (von *Bertalanffy, 1968; Rubin,*

2019; Stein, & Valters, 2022; Davids, 2022). Thematic analysis was conducted using Braun and Clarke's six-phase approach and controlled in ATLAS.ti Version 26, showing a growing gap between formal financial rules and actual institutional practice. The 12 themes identified (Banking, Budget, Capacity, Committee Functionality, Compliance, Financial Management, Organisation, Procurement, Record Keeping, SGB Governance, Training and Transparency) are grouped into four higher-order domains: capacity/competence, governance structures/roles, financial processes/controls, and accountability/compliance. These results are extensively addressed using the following three theories:

- **General Systems Theory (GST)/ Schools as interconnected systems**

GST views public schools as open systems where several subsystems such as leadership, procurement and record-keeping have to run smoothly for the entire system to work. **Systemic Interdependence**: One subsystem (e.g., Record Keeping) failure usually leads to a whole breakdown of accountability during audits. As Participant SFOD mentioned, "*when reports are not well are not well prepared or missed it creates and audit" .*

Feedback Cycles/Loops: The quality of coordination between the principal and the SGB is fundamental to effective governance. Schools have the formal "parts" (committees and procedures) but often lack the "connective tissue" of human capacity, resulting in a reactive the study found.

Theme Integration: The theme of Committee Functionality and Organisational Challenges show how a failure of coordination affects the entire system. "Delays in processes are caused by repeated disagreements in the Finance Committee on how money should be spent.

- **Budget theory / The technical and political reality**

Budget theory argues that budgeting is not merely a technical exercise but a political process that reflects institutional power and priorities. **Managerial Dominance vs. Participation**: Although legislation requires participatory budgeting, the data suggest that the process is often dominated by management. Participant SCA said, *"Sometimes you are called to sign*

documents, but you are not really involved in the decision-making as the SGB chairperson"

Resource-Outcome Linkage*: Severe budget constraints directly affect the quality of schooling. "Budget constraints: the school does not have funds to provide adequate learning material, affecting Learner outcomes", Participant SFOA mentioned.*

Theme Integration: Themes of Budget Management and Procurement illustrate how schools "reshuffle funds" to address immediate demands, often bypassing planned accountability. *"We have shortfalls that require us to move money from one budget category to another, and that can create deficits in other places ",* said SFOA.

- **Theory of Change (ToC)/ Mapping the causal breakdown/gap**

The Theory of Change is a results-chain perspective that connects inputs (training) to processes (budgeting) to outcomes (transparency and accountability). ..

The Conversion Rift: A primary finding is the failure of the causal pathway between training and competence. *While the Department provides workshops (input), they often fail to translate into practical skills (outcome)* because the training is one-off, overly theoretical, and not embedded in daily school routines. As Participant STE said, *"Training was helpful but still not enough to cover all financial aspects".* Participant SCF was blunter: *"Aowa, a ya nthusa; a ke batle go bolela maaka"* (No, that did not benefit me; I don't want to lie). ToC assists in recognising the point where the governance pathway fails, frequently at the level of Financial Literacy.

Grassroots Agency: ToC helps locate the point where the governance pathway breaks down—often at the level of *Financial Literacy*. However, it also identifies "bottom-up" protective mechanisms. Participant STF illustrated this agency: *"I said to the financial officer, 'I'm not authorising it … I don't want to be held accountable for expenses that I was not informed about."*

Theme Integration: The themes Capacity Challenges and Training and Professional Development explain why formal compliance exists on paper but

fails in practice. SFOE conceded, "*Even after attending training, there were several procurement laws that were still incomprehensible to me.*

Based on these three lenses, the research concludes that the essence of the problem is a failure to transform formal compliance to effective practice. The Framework for Sustainable School Financial Governance (FSSFG) was developed as a result, targeting this “conversion gap” by strengthening capacity as an enabling input, defining roles and legitimising grassroots accountability.

5.5.1.1.2 Implications for Promoting effective Governance

The fusion of the three theories shows that improving financial governance is not limited to regulatory compliance. Effective reform should be grounded on systemic interdependencies (GST), participatory and transparent budgeting (Budget Theory), and targeted measurable actions (ToC) (von Bertalanffy, 1968; Rubin, 2019; Stein & Valters, 2022; Davids, 2022). Governance reforms are likely to be more symbolic than substantive if there is no consideration for systemic interdependencies, budgeting power imbalances, and stakeholder capacity. Integration of governance reforms with the South African Schools Act and elements of democratic accountability is a means of enhancing the transparency, accountability, and trust of stakeholders in the financial management of public schools (Department of Basic Education, 2024; Modise, 2025).

With this integrated approach, schools can move beyond mere regulatory compliance, governance that extends and promotes participatory, transparent, and accountable practices, and reinforces the coherence between policy objectives, financial management, and stakeholder demands (Davids, 2022; Yu & Shay, 2022; Manilal & Jairam, 2023).

5.5.2 Reconceptualising Accountability

Accountability appears to function by means of several informal channels that lie outside formal institutional structures. Grassroots protective strategies demonstrate kinds of agency that earlier studies have missed. This is an

example of the complexity of accountability as a phenomenon of both institutional and individual agency.

The adaptive practices described in the data reflect that schools, and likely other educational contexts, develop responses that are contextually appropriate to the challenges posed by the governing documents. Instead of viewing these responses as deviations from policy, it is proposed that accountability frameworks see these as innovations in the service of accountability.

5.5.3 Implications for Capacity Development

The gap between the delivery of training and the real-world competencies needed highlights serious deficiencies in the approach taken with regard to the capacity development process. Empirical studies have indicated that the effectiveness of any training program is contingent on the availability of some form of assistance and the subsequent application of the training in some real-life context. Neglecting this consideration is most concerning for theories that construct a direct and unqualified causal linkage between the amount of training received and the improvement in the quality of governance. The emerging understandings of the time dimensions and practices of flexibility draw on the need for a more sophisticated understanding of the capacity development to better cope with the real-life complexities of operational environments, as opposed to the simplistic uniform practice. This reinforces the emerging demand for more sophisticated flexibility in governance assistance design to better reflect the context and the creativity of local actors.

Table 5. 2: Summary of Empirical Findings and Literature Alignment

Category	Theoretical Domain	Literature Position	Empirical Evidence	Key Participant Quote	Triangulation Source	Alignment Type	Significance
CONFIRMATIONS	Participatory Governance	Van Wyk and Mestry stress that inclusive stakeholder engagement in financial planning is a legal requirement	Budgeting systems with multiple layers and well-defined roles for each stakeholder	ST B: "A draft of the school budget is prepared by the principal using inputs from subject heads and then discussed in the Finance Committee before presentation to the SGB for final approval."	Participants: Corroborated by SPA (consultation with stakeholders) and SCB (committee-based drafting). Documents: 2024/2025 Approved Budgets and Budget Certificates showing legal submission compliance	Strong Validation	Theoretical frameworks for participatory governance have confirmed their attainment of institutional embedding.

Category	Theoretical Domain	Literature Position	Empirical Evidence	Key Participant Quote	Triangulation Source	Alignment Type	Significance
	Resource-Outcome Relationship	AGSA associates weak financial controls with negative results in education	A direct relationship between budget limitations and impact on learners illustrated	SFO A: "Budget limitations, the school is unable to provide sufficient learning resources", impacting learner outcomes"	Participants: Supported by STD (lack of adequate materials) and SPC (prioritizing basic needs over programs). Documents: Audited Financial Statements revealing budget deficits and utility arrears	Strong Validation	Confirms the interrelation between financial management and quality of education

Category	Theoretical Domain	Literature Position	Empirical Evidence	Key Participant Quote	Triangulation Source	Alignment Type	Significance
	Capacity Development Needs	Continuous SGB training is essential for the governance to be effective, as pointed out by Schlebusch.	Ongoing absence of knowledge despite training initiatives	STE: "I don't even know most of the finance policies, and they expect us to know them."	Participants: Corroborated by SCA (literacy barriers) and DFO 1 (SGB limited literacy skills). Documents: Training attendance registers showing low participation (less than half)	Strong Validation	confirms the challenges of developing capacity still remain

Category	Theoretical Domain	Literature Position	Empirical Evidence	Key Participant Quote	Triangulation Source	Alignment Type	Significance
CONTRADICTIONS	Training Effectiveness	Tsharane posits that government workshops prepare finance officers effectively	Considerable discrepancies exist between training provision and practical competency.	STF: \"As a treasurer, I have been told never to approve a payment without proper documentation, however, there have been times while I have been expected to sign without looking"	Participants: Finding grounded across 22 participants in all six schools. Specifically supported by SFO E (confusing rules post-training) and SCF (training did not help	Theory Challenged	Unveils a discrepancy between training material and job performance expectations

Category	Theoretical Domain	Literature Position	Empirical Evidence	Key Participant Quote	Triangulation Source	Alignment Type	Significance
	Policy Compliance	DBE has positioned PFMA and NNSSF as strong accountability mechanisms.	Considerable discrepancies exist between the intention of the legislation and how it operates in practice.	STF: “I said to the financial officer that I'm not going to authorise it; they have to wait for the chairperson to return."	Participants: Supported by DFO 1 (unauthorised overspending) and **SCA** (post-hoc rationalisation of expenses). **Documents:** Bank withdrawal forms lacking required dual signature	Theory challenged	For policy clarity to guarantee automatic continued compliance, policy clarity must be challenged.

Category	Theoretical Domain	Literature Position	Empirical Evidence	Key Participant Quote	Triangulation Source	Alignment Type	Significance
	Democratic Participation	Heystek and Motsamai support the perspective that SGBs should be actively engaged in a democratic and participatory way	Merely symbolic participation in governance	SCF: "As Chairperson, at times, it seems your role is reduced to a simple signature, and you are not engaged in the actual decision-making processes"	**Participants:** Corroborated by SCB (decisions changed after committee meetings) and SFOF (members approve based on trust, not understanding). Documents: Registers quantifying poor attendance at formal meetings	Theory challenged	Challenges the idea that formal structures can create meaningful engagement

Category	Theoretical Domain	Literature Position	Empirical Evidence	Key Participant Quote	Triangulation Source	Alignment Type	Significance
NOVEL CONTRIBUTIONS	**Temporal Planning Dynamics**	While literature discusses annual cycles, it is bereft of operational specifics.	Substantial differences exist in the budgeting timeframes across various schools.	STB: "End of August / start of September" compared to STE: "We started at the end of October, finishing in the first week of November"	Participants: Corroborated by SFOA and SCF, who described managing conflicting demands during the 2024/25 cycle. Documents: 2024/2025 Approved School Budgets and Minutes of Budget Meetings which document varying submission dates across the six cases	Knowledge Gap filled	Sheds light on practical planning calendars that current literature does not cover.

Category	Theoretical Domain	Literature Position	Empirical Evidence	Key Participant Quote	Triangulation Source	Alignment Type	Significance
	Grassroots Accountability	Studies have been concentrating on institutional accountability while ignoring the aspect of individual agency.	Bottom-up opposition to the reckless practice as informal safeguarding	ST F: "I don't want to take responsibility for costs that I have no knowledge of."	Participants: Corroborated by SCD (noting post-hoc spending) and SFO A, ST B, and SCF, establishing a pattern of "bottom-up" defiance against reckless practices. Documents: Theme 5 (Compliance) review showing missing/incomplete claim forms which necessitate such individual agency to prevent audit failures.	Knowledge Gap Filled	Unveils micro-level accountability mechanisms functioning outside formal frameworks

	Adaptive Banking Practices	DBE encourages single-account systems to increase transparency.	Purpose of functional resource management in dual banking systems	STC: "Two bank accounts have been opened. One is for the budget dedicated to daily operations, the other is for savings and project funds."	**Participants:** Corroborated by **DFO 2**, who confirmed that schools maintain secondary accounts for donations despite the single-account policy. SPA also noted that banking structures vary by management capacity. Documents: Theme 1 (Banking) document review showing policies mandate dual signatories, while Reconciliation records and Bank Statements confirm	Knowledge Gap	Developments of pragmatic flexibility within accountability, while diverging from official policy

Category	Theoretical Domain	Literature Position	Empirical Evidence	Key Participant Quote	Triangulation Source	Alignment Type	Significance
					the management of separate fund streams		

6 Establishing Systematic Support and Monitoring

The results from the studies highlight the fact that to constructively improve systems of governance, ongoing support and sustained intervention are needed as opposed to one-off procedures. Systems that are functioning at the district oversight level need to develop and operationalise early problem identification systems, and ongoing support systems in the area of developing systems that are beyond compliance to assist in early problem identification. Systems that are more developed than compliance systems will go beyond identifying severe problems to potentially assist less developed systems. Interventional systems are developed to address the ungoverned systems to aid the governed and not to blame the less governed; governance systems develop on the governed to assist the controlled and not to explain the governed.

5.7 Towards Sustainable Financial Governance

While policies and training are elements of the strengthening of school financial governance, the systems of governance that need to be understood at the specific, operational, informal, and local levels of governance that are within the context of the Building Blocks for the Enhancing Governance Framework, are operationalised from the available empirical evidence related to system governance, the opportunities and challenges of system governance. It focuses on the informal governance mechanisms and synergistic systems of the telluric systems and proposes the enhancement of governance systems of the components of systems. The subcomponents of the systems are contextually applicable.

This makes local innovation and informal systems a primary focus such systems are clearly where the opportunities for governance improvement are greatest. The informal systems that govern local realities account for many of the failures of governance improvement efforts. This is the primary benefit of a systems build approach. In the context of school financial governance research, the system's minimal requirements are the governance system, and to be minimal, the system must be contextually flexible, adaptable, and democratic.

CHAPTER 6: PRESENTATION OF NEW FRAMEWORK

6.1 Introduction

This chapter introduces the model Framework for Sustainable School Financial Governance (FSSFG), which attempts to provide empirically grounded financial governance model to improve the financial governance practices of public schools in the City of Tshwane in South Africa. The framework responds to the complexity of governance challenges in this study which demonstrated that the governance challenges of policy frameworks and training/ guiding interventions were too simple to deal with the systemic complexity of the financial governance challenges. The study's findings advocate for a contextually and systemically appropriate multiple mechanism to address a given challenge, while also conserving the best of the emergent adaptive solutions provided by the schools in response to the given context.

This chapter begins with the FSSFG's building blocks, its theoretical foundations and design logic, and then engages with the Six Pillars of the FSSFG, which, being closely interrelated, will collectively strengthen financial governance capabilities. Thereafter, the chapter evaluated the framework's relational components and the creative contributions and execution of the framework. Finally, the chapter analyses the potential significance and impact of the FSSFG on the public schools of Tshwane and the evolution of the discourse on sustainable educational governance in South Africa.

6.2 Building Blocks of the Proposed Framework for Enhanced Governance

Research findings show that there is a need for complex and multi-dimensional approaches to improving governance that go beyond the usual policy reform and training offerings to address the systemic nature of governance problems.

6.2.1 Developing Comprehensive Capacity Enhancement

The successful development of capacity must take into consideration the differing skills and obstacles posed by varying constituents of the governance ecosystem. While principals may require specialised assistance in financial management, parent

representatives tend to need assistance at the level of basic foundational training. The results indicate that training methods that incorporate tailoring, as well as practical approaches such as game-simulation and ongoing mentorship, tend to outperform training workshops. Furthermore, capacity development must not just focus on the individual. When the individual skills are enhanced without the attendant, commensurate, improvement in the systems, processes, and culture of the organisation, the overall impact will only be transient. Long-term governance improvements will require an integrated approach that builds the individual skills and supports the organisational structures equally.

6.2.2 Clarifying Roles and Strengthening Accountability

The research uncovers ambiguity and lack of confidence in determining who has decision-making power and who is answerable in school governance structures. The formulation of governance is informed by established and robust roles, responsibilities, and mechanisms on support adherence to processes, which includes both control mechanisms, formal (dual signatories and committee approvals) and informal (colleagues and communities) practices, and others. The findings also reinforce the idea that improvements to accountability should focus on existing accountability practices, and not on the other replacement models suggested. Many schools have informal accountability practices that work, so any formal system should acknowledge and incorporate existing informal accountability practices instead of formalising new practices.

6.2.3 Enhancing Community Engagement and Participation

The study underscored that much of effective governance practice has emerged naturally from below, rather than from top-down policy initiatives. Such informal innovations as community-driven monitoring and adaptable funding mechanisms, although operating outside the formal structures of governance, provide important governance functions. Thus, the first order of business in improving governance is to recognise and legitimise these practices, and to design governance policies that balance contextual discretion and formal accountability. The crux of the challenge is in differentiating adaptive practices that strengthen governance from those that, instead, would dilute transparency and accountability.

6.3 The Framework for Sustainable School Financial Governance (FSSFG)

In light of this study's findings, the challenges of complexity required more inventive solutions than customary policy proposals or more programmatic training. The impacts demonstrated that such policy approaches, despite the goodwill, often miss the systemic scope of the governance challenges and more critically, fail to build on the socially innovative answers to the challenges of the schools that developed them out of necessity. This, among other things, contributed to the development of the Framework for Sustainable School Financial Governance (FSSFG), which is the first innovative, evidence-based, and comprehensive framework that purposefully engages the complexity of the constraints and, in the best sense, the available public school system in Tshwane.

The framework comes from the triangulated results of this study and the various strata from the school governance leadership interviews, document analytical study, reviewed financial statements and pertinent policy frameworks, and evaluated practice against the control and theoretical standards. Rather than externally imposed solutions, the FSSFG is aimed at addressing the identified gaps most appropriately by means of socially relevant innovations that are set within the context of the educational system's financial constraints.

The development of this framework demonstrates a growing change, moving from an understanding of governance issues as non-compliance to an understanding of the issues as a lack of comprehension of governance challenges as complex adaptive challenges that require sophisticated, multi-dimensional, layered, and multi-faceted solutions. The research uncovered a dual reality in schools, where the formal governance structures and the informal adaptive practices, and the intent of the policies often diverged from the operationally necessary. The FSSFG accepts this complexity and provides a way to enhance governance effectiveness and the flexibility for schools to adjust to their specific contexts and constraints.

6. 4 Theoretical Foundation and Design Logic

The FSSFG has been shaped by various insights influencing its conception The framework, for example, appreciates governance's effectiveness through the intersection of formal design, institutional capacity, stakeholder engagement, bottom-up design, and improvisation, rather than just the individual qualifications. From this perspective, systemic and vast multisectoral than single unit.

The framework also contains adaptive governance principles, which highlight the improvisational local capacity and contextual adaptability. During the course of this study, many instances of informal policy mechanisms and performance-based funding sustained governance functions while lying outside the legal governance system. The FSSFG does not view these creative acts as failures of governance. Instead, they are considered innovative acts of governance, deserving of recognition, endorsement, and integration into governance frameworks.

Ultimately this framework is designed for achieving long-term gains instead of just ephemeral gains from merely complying with regulations. During the research, a number of governance interventions were noted to have failed because they focused on short-term compliance instead of developing a long-term sustainable framework that would encourage future success. The FSSFG aims to sustain interventions that foster a legacy of deep systemic change within an organisation and the self-governance of local systems to manage governance improvements without external oversight and support.

Each pillar of the framework considers focused aspects of a governance system, while also fostering system-wide synergies and collaboration. This integrated framework highlights the governance challenges that existing literature has described but often focused on, instead of the interrelated and systemic complexities.

To make the theoretical derivation of the architecture explicit, each pillar can be traced to the theory or theories that inform it. General Systems Theory underpins the framework as a whole, since the six pillars are treated as interdependent components of a single governance system rather than discrete interventions; it is most directly

visible in Pillar 2 (Role Clarification and Accountability) and Pillar 6 (Systematic Monitoring and Support), where inputs, processes and feedback are organised as a connected whole. Budget Theory informs Pillar 1 (Capacity Development) and Pillar 5 (Adaptive Financial Practices), where the allocation, control and contextual adjustment of resources are the central concern. The Theory of Change informs Pillar 3 (Community Engagement) and Pillar 4 (Grassroots Accountability), where the framework specifies how participatory and bottom-up mechanisms are expected to translate into improved governance outcomes through an articulated results pathway. Read together, the three theories supply the framework with its systemic logic, its resource logic and its change logic respectively, which is the basis on which the pillars are claimed to operate as a coherent architecture rather than a list.

6. 5 Framework Architecture and Components

The FSSFG consists of six interconnected pillars, each targeting a specific aspect of governance effectiveness while helping strengthen the system as a whole. This multi-pillar construct aligns with research which suggests that sustainable improvements in governance are dependent on simultaneous focus on several factors such as capacity, accountability, participation, innovation, adaptation, and support.

Pillar 1: Capacity Development

The empirical findings that the development capacity pillar focuses on show that although participants appreciate the value of traditional training techniques, the techniques do not translate into practicing governance on an improved level consistently. This pillar advances from traditional training workshops by designing tiered capacity development programs that identify the differential starting point competencies and learning requirements of various levels of stakeholders. Governing stakeholders, referred to as principals, generally have a deeper comprehension of governance and therefore require a different level of support than governing stakeholders who may be parent representatives and therefore may not possess a formal business background.

The pillar also includes practical simulations that integrate the knowledge-action gap, mentoring which is defined as the support that is extended beyond the training courses to remain operational, and institutional capacity development which focuses on developing systems and processes instead of developing individual competencies. This all-embracing approach addresses the body of knowledge that demonstrates the paradoxical nature of governance; in order to be effective, governance needs both individual competencies and the underpinning institutional structures.

Pillar 2: Role Clarification and Accountability

The study shows that there is a lack of clarity regarding the scope of decision-making and the accountability/decision-making relationship that exists in the structure of the governance of the school systems. This ambiguity creates confusion and conflict, while the lack of oversight creates a disconnect. This pillar proposes to solve these issues by clarifying the roles and responsibilities of the key actors, strengthening the enforcement of roles and responsibilities within the processes, and instituting accountability mechanisms that support the governance structure.

The pillar recognises that systems of accountability are predicated upon a combination of definitional clarity and systems of consequence enforcement, wherein accountability is made apparent by the possibility of noncompliance. Thus, it seeks to incorporate systems to ensure compliance, as well as systems to identify and address issues of noncompliance, which are both proximate and underlying to the challenges within the system.

Pillar 3: Community Engagement

The research found that community engagement approaches have resulted in “tokenistic engagement” meaning they have not resulted in meaningful participation or accountability. While there are structures for formal consultation, they do not garner influence over how governance works. This pillar seeks to address these shortcomings with new financial communication tools that will break down complex financial jargon, enable communications in multiple languages to cater to diverse linguistic

backgrounds, as well as offer different engagement activities to acknowledge the work and family obligations that limit attendance at meetings.

Beyond formal consultation, this pillar seeks to achieve genuine participatory governance that deepens democracy and accountability while taking into account the constraints that are evident in parent communities. It addresses the need to strengthen the community's grasp of governance, and aim for greater input and oversight from the community. This will be complemented with mechanisms to ensure that feedback from the community will determine how they governance.

Pillar 4: Grassroots Accountability

An integral part of this research involved understanding the informal accountability systems and adaptive governance strategies that lie outside the boundaries of formal systems and policies yet still fulfil essential governance roles. The pillar legitimizes and acknowledges grassroots innovations and practices of governance as positive and provides means to recognize positive governance practices and address them through more integrative governance systems.

The pillar further recognizes that communities often establish advanced accountability systems that reflect and integrate local values, limitations, and potentials. Rather than aiming to substitute these systems with new, externally designed innovations, the framework intends to focus on strengthening and legitimizing these systems so that they integrate for the better or improve the governance system as a whole. It is a bottom-up approach that focuses on available community assets and fills the evident gaps through designed interventions and improved capacity.

Pillar 5: Adaptive Financial Practices

The research showed that school policy implementations is legally defiant because the policy does not consider the real constraints of the school context, meaning that there is no defiance to the law but there is defiance to the policy because of an absence of contextual reality. This is the main focus of this pillar. This pillar will give guidelines on how the contextual modifications to the policy will not be derogatory to the policy guidance.

This pillar recognises that there must be a trade-off when it comes to governing school systems this includes governing schooling systems in a way that gives equilibrium to the local governing schooling systems for each school while balancing it with the enduring systems for each school that are of a directive nature. Furthermore, the pillar provides structures to quantify each of the trade-offs.

Pillar 6: Systematic Monitoring and Support

The research reveals that schools tend to experience challenges with governance because problems are identified too late and because support is too reactive, rather than proactive. This pillar addresses these challenges through the use of early warning systems to capture problems before they become more engrained, systems that provide regular governance monitoring over time, and capacity building and challenge addressing support before they erode governance results.

The pillar prioritises the development of district capacity to include ongoing governance support rather than enforcement of compliance and reactive support. It also proposes the development of systems to identify schools that require additional support, targeted problem-specific support, and peer learning networks to enable schools to share experiences and innovations.

Table 6.1: The Framework for Sustainable School Financial Governance (FSSFG)

Framework Components	Pillar 1: Capacity Development	Pillar 2: Role Clarification & Accountability	Pillar 3: Community Engagement	Pillar 4: Grassroots Accountability	Pillar 5: A Financial Pr
Framework Elements	• Differentiated training programmes. • Practical simulations; Mentoring systems; Institutional capacity building.	• Clear role delineation; Strengthened enforcement mechanisms. • Formal accountability structures.	• Innovative communicatio n tools. • Multilingual presentations.	• Recognition of informal safeguards. • Validation of grassroots innovations.	• Cor spe ada s. • Flex pro . • Inn gui • Ada pol fra s.
Core Rationale	• Training alone is insufficient. • Individual and institutional capacity gaps.	• Unclear decision-making authority. • Poor accountability relationships.	• Tokenistic participation is prevalent. • Language and access barriers. • Community disengagemen t.	• Informal systems serve vital functions. • Formal frameworks are too rigid.	• Rig pol uns • Inn enh gov . • Flex imp con .

Framework Components	Pillar 1: Capacity Development	Pillar 2: Role Clarification & Accountability	Pillar 3: Community Engagement	Pillar 4: Grassroots Accountability	Pillar 5: A Financial Pr
Required Inputs	• Qualified trainers; training materials. • Institutional assessment tools. • Financial support.	• Policy development expertise. • Legal framework review. • Communication systems.	• Communicatio n specialists. • Translation services. • Community engagement facilitators.	• Research into existing practices. • Documentati on systems. • Policy adaptation expertise.	• Inn ass too • Pol flex me s. • Flex pro .
Key Activities	• Conduct differentiated training programmes. • Establish mentoring relationships. • Build institutional systems. • Provide ongoing support.	• Develop clear role descriptions. • Establish decision-making protocols. • Create accountability structures. • Implement oversight systems.	• Design innovative communicatio n tools. • Provide multilingual materials. • Establish alternative meeting formats. • Train community facilitators.	• Document existing practices. • Integrate into formal frameworks. • Train officials in adaptive approaches.	• Ass cor spe nee • Dev ada gui l • Mo inn eff ss. • Pro imp ati sup

Framework Components	Pillar 1: Capacity Development	Pillar 2: Role Clarification & Accountability	Pillar 3: Community Engagement	Pillar 4: Grassroots Accountability	Pillar 5: A Financial Pr
Expected Outcomes	• Improved financial literacy. • Enhanced practical skills. • Stronger institutional capacity. • Sustained competence development. • Reduced capacity gaps	• Clarified roles and responsibilities. • Strengthened accountability mechanisms. • Improved decision-making processes. • Enhanced oversight effectiveness. • Reduced governance ambiguity.	• Increased community participation. • Improved democratic engagement. • Enhanced transparency. • Strengthened accountability. • Better stakeholder communicatio n.	• Recognised grassroots innovations. • Integrated informal mechanisms. • Strengthene d community oversight. • Enhanced local accountabilit y. • Improved governance effectiveness .	• Cor app e pro . • Enh gov flex • Imp con thr ada • Rec loc inn . • Str ed inst l res nes

Framework Components	Pillar 1: Capacity Development	Pillar 2: Role Clarification & Accountability	Pillar 3: Community Engagement	Pillar 4: Grassroots Accountability	Pillar 5: A Financial Pr
Impact	• Sustained improvement in financial management competence across all stakeholder groups.	• Effective, accountable, and transparent financial governance structures operating consistently.	• Meaningful democratic participation in school financial governance with genuine community oversight.	• Robust accountabilit y systems combining formal structures with effective grassroots innovations.	• Flex res gov sys tha ma acc ity ada loc cor

Framework Components	Pillar 1: Capacity Development	Pillar 2: Role Clarification & Accountability	Pillar 3: Community Engagement	Pillar 4: Grassroots Accountability	Pillar 5: A Financial Pr
Success Indicators	• 90% of finance officials demonstrate core competencies. • 80% improvement in practical skills assessments. • 75% of schools show institutional capacity gains. • Reduced training needs over time. • Sustained competence post-training.	• 100% of schools have clear role descriptions. • 95% reduction in governance ambiguity issues. • 90% compliance with accountability procedures. • Decreased decision-making delays. • Improved oversight effectiveness scores.	• 60% increase in AGM attendance. • 70% improvement in community satisfaction. • Multilingual materials in 100% of schools. • Alternative participation mechanisms in 80% of schools.	• Documentation of innovations in 100% of schools. • Integration of 3+ grassroots practices per school. • 85% recognition of informal accountability mechanisms.	• Cor spe ada s in sch • Ma cor wit flex pro . • Rec n ada pra per • Imp gov eff ss flex • Rec rigi cor fail

Framework Components	Pillar 1: Capacity Development	Pillar 2: Role Clarification & Accountability	Pillar 3: Community Engagement	Pillar 4: Grassroots Accountability	Pillar 5: A Financial Pr
Risk Factors	• Insufficient funding. • Poor training quality. • Low participation. • Institutional resistance.	• Policy confusion; resistance to change. • Weak enforcement. • Resource constraints.	• Language barriers. • Cultural resistance. • Time constraints; Economic pressures.	• Resistance to informal practices. • Lack of recognition.	• Pol rigi res to c • Cor e co • Imp ati cor
Mitigating Strategies	• Secure diverse funding sources. • Ensure quality standards.	• Provide clear communication; engage stakeholders early. • Strengthen enforcement.	• Use community liaisons. • Respect cultural values. • Provide flexible timing.	• Demonstrate effectiveness . • Advocate for policy flexibility; provide formal recognition.	• Adv for ada • Der te b • Ado cor cor

6.6 Integration and Synergies

The individual pillars concentrated on specific components of the effectiveness of governance, while the framework seeks to create synergies among its components to maximally leverage the impact of the framework. An example, increasing a stakeholder's understanding of governance issues, coupled with role clarification, diminishes the ambiguity of what a community engagement initiative is, and enhances the impact of the community development initiative. Further, the recognition of community accountability structures, combined with systematic monitoring, enhances community engagement and confirms the community's existing resources. Finally, the absence of systematic monitoring feedback leads to the development of support and the ongoing adjustment of capacity to be ineffective.

The integrated approach is based on the finding that governance issues are interrelated and that the complexities of a governance problem are best dealt with a solution that addresses multiple issues. The framework aims to reduce the fragmentation that governance interventions are known for by ensuring that the different elements are integrated to the different dimensions of the effectiveness of governance.

6.7 Innovation and Contribution

The FSSFG charter demonstrates multiple significant advances in the methods applied to educational governance. First, it offers the first systematic process for recognizing and systematically further developing grassroots governance innovations. Rather than viewing local adaptations as problems to be fixed, FSSFG acknowledges the value of local innovations, demonstrating the departure from the typical emphasis of the dominant approaches that treat policy compliance as the goal, whilst policy responsiveness to local situations as the problem.

The second achievement is incorporating the development of individual capacities with the strengthening of institutions in a manner that resolves, at least in part, the

immediate governance challenges and the systemic issues that sustain governing dysfunction. This approach to the governance system focuses on eliminating the factors that are the root cause of governance challenges, rather than just the enduring symptoms of the problem.

Finally, the framework recognises and incorporates innovative models for engaging communities beyond the typical consultative approach to genuine participatory governance, while simultaneously addressing the challenges presented by limited community engagement in contexts where resources are limited.

These contributions are stated here with deliberate restraint, and it is useful to distinguish their nature. The principal contribution of the study is empirical and contextual: it documents how formal and informal financial governance practices operate together in public schools in the City of Tshwane, a setting that is under-represented in the literature. Its conceptual contribution is one of refinement rather than invention: it adapts and combines established constructs, namely systemic interdependence, resource control and articulated change pathways, to the specific problem of school financial governance. Its more tentative claim to originality lies in the integration itself, that is, the explicit treatment of grassroots adaptive practices as legitimate governance resources within a single framework. The framework is therefore offered as a context-grounded synthesis that advances the field rather than as a wholly new theory, and its claims are calibrated accordingly.

6.8 Implementation of Philosophy

The FSSFG intends to adopt a phased methodology to systematically document and target strengthen system weaknesses. The Framework aims to assist in building local ownership and capacity for self-governance to improve governance without relying on external support and oversight.

The Framework implementation begins with building a foundation for layered systems and capacities for core implementation to consolidate systems that safeguard sustainability and system governance to expand to the next context. The Framework focuses on the local context and any governance system to remain effective.

The core philosophy of implementation emphasizes collaboration as opposed to the substitution of components by external, alien, and foreign systems. It suggests a need for the governance system to engage in self-evaluation and self-improvement in order for the governance system to develop the capacity to self-sustain and avoid short-term adherence and compliance. This philosophy further reiterates the need for governance systems to self-diagnose and improve to ensure that the capacity for the governance system to sustain itself and avoid short-term adherence and compliance.

6.9 Significance and Potential Impact

The development of the FSSFG signifies a milestone in the development of both the theory and practice of educational governance. Developing a framework demonstrates an expansion in the governance literature by illustrating an example of duality of formal and informal systems in the governance literature. Historically, this duality has been shown to increase the reactivity of systems. In this regard, the literature and this framework provides a novel and implementable way to address the challenging school financial governance problems in the global south.

The Framework has potential to be effective beyond the confines of this particular research. The approach is amenable to adaptation outside Tshwane to, for example, similar regions/areas to Tshwane with similar governance problems. The emphasis on localization of systemic governance weaknesses illustrates an example of governance improvement that validates the design and use of frameworks for similar problems in other domains of the economy.

The merging of systems of informal and formal governance may strengthen educational governance in South Africa, especially after the apartheid. Country ideologies and realities are barriers to the full actualization of effective governance. Managing such complex and context specific governance challenges is the FSSFG Framework, which also guides the focus of the educational governance reform debate.

The FSSFG Framework provides an avenue for future empirical based policy design pertaining to educational governance challenges. This research design is integrative

and shows a collaboration of research, theory and practice, which is a sign that the policy frameworks to be developed will be preceded by a critical review of the existing literature and an understanding of the relevant context.

The Framework for Sustainable School Financial Governance is a significant contribution to the literature on educational governance in South Africa and perhaps beyond because of its comprehensiveness on improvement of governance, its focus on sustainability and local ownership, and its integration of formal and informal governance.

In conclusion, the researcher asks and responds to the following:

- Any significant new things in the FSSFG?
- How does it differ from others or the norm?
- Is it not just the repetition of others in different words?

6.10 Significance New Contributions of the Sustainable School Governance Framework

The Framework for Sustainable School Financial Governance presents multiple innovative features that exceed current models of governance:

- **Integration of Grassroots Governance Innovations**

While informal practices have been practically ignored by most current frameworks, the FSSFG has emerged as the first to comprehend and legitimate informal practices as grassroots innovations and informal civil monitoring and procedural flexibility, thus treating them as legitimate governance resources. This is a significant shift in the governance paradigm.

- **Dual-System Governance Lens (Formal + Informal)**

The framework elaborates on the dual reality in which schools' function: a formal policy landscape, and the informal adaptive practices developed out of necessity. It develops ways to integrate these systems to avoid the necessity of schools abandoning community-developed practices.

- **Multi-Level Capacity Development**

Existing models focus mainly on training individuals; however, the FSSFG expands this by targeting individual skills; institutional systems; organisational culture; and ongoing mentorship.

This combined individual + institutional capacity approach is a new contribution.

- **Adaptive Financial Practices (Flexibility with Control)**

The framework does not suggest rigid adherence to the rules but rather provides guidelines for context-specific flexibility, teaching schools when and how modifications may be made to improve governance and maintain accountability. Such literature is scarce around school governance, which continues to emphasise uniformity.

- **Early Warning and Proactive Support Systems**

The FSSFG highlights the importance of early problem identification, district support in problem prevention, and ongoing evaluation of issues. The existing models, in contrast, are largely reactive and only provide support after a crisis has transpired. Such a change is significant

6.11 How the FSSFG differs from existing/national norms

- **Moves Beyond Compliance-Driven Approaches**

Most frameworks aim to enforce policy. The FSSFG aims to build sustainable capacity, reduce dependence and strengthen locally driven governance.

- **Centres Community and Context**

Unlike traditional models that assume formal meetings and engagement, the FSSFG introduces multilingual materials; alternative participation formats and community-friendly communication tools. This makes participation meaningful rather than tokenistic.

- **Treats Informal Safeguards as Assets, Not Problems**

Considering the norm, informal practices are a risk or a deviation. In contrast, the framework suggests that some informal practices are constructive innovations to accountability. This reframe examines how governance is conceptualised and enhanced.

- **Systemic Rather Than Fragmented**

Existing approaches typically focus on single issues (training, compliance, audits). The FSSFG addresses capacity; accountability; participation; innovation; adaptation and support as an interconnected ecosystem, which is uncommon in current literature.

6.12 Is It Not Just the Repetition of others In Different Words?

No.While it draws on established governance concepts (as all frameworks do), the FSSFG is not a simple restatement. It adds original conceptual and structural innovations, including:

- **A new way of merging formal and informal governance systems**

This theoretical integration is rarely evaluated in the literature on school financial governance.

- **A context-sensitive, adaptive approach to policy implementation**

Most frameworks assume uniformity; the FSSFG embraces variation *with safeguards*, which is new.

- **A comprehensive, multi-pillar architecture tailored explicitly to Tshwane schools**

It is place-based, evidence-driven, and grounded in the realities revealed by my research.

- **An original combination of differentiated training, community engagement redesign, and proactive monitoring**

This integrated structure is unique to the FSSFG.

- **Empirical grounding in triangulated findings**

The framework is constructed empirically, not hypothetically imported. That alone makes it an original contribution.

CHAPTER 7: CONCLUSION AND RECOMMENDATIONS

7.1 Introduction

This chapter presents an evaluation of the study's findings and illustrates the extent to which the study's objectives were met, and how the findings help improve the management of finances for public schools in the City of Tshwane (CoT) to enhance governance. Using the theory in Chapter Two, the methods in Chapter Three, the findings in Chapters Four and Five, and the researcher integrates and justifies the outcome to arrive at overall understanding of the study's conceptual framework, research problem, questions and objectives. in Chapter Enhancing Effective School Governance through the Evaluation of Financial Management Practices in Public Schools in the City of Tshwane, South Africa. Chapter Six provides the guiding framework for this synthesis, culminating in the overarching theme: *Enhancing Effective School Governance through the Evaluation of Financial Management Practices in Public Schools in the City of Tshwane, South Africa.* It also evaluates the Systems Theory, Theory of Change, and Budget Theory and the inputs, processes, outputs, and outcomes to determine how the elements come together to influence the effectiveness of governance. The chapter concludes with findings and suggestions for further research which support the newly proposed Framework for Sustainable School Financial Governance (FSSFG).

7.2 Summary of the Study

This study sought to understand how financial management practices influence the effectiveness of governance in public schools and how improved financial systems support this influence. Each of the four specific objectives that the research was based on has been comprehensively dealt with in the different chapters.

- **Achievement of the Aim and answering of the Research Question**

The data suggest that school's function in an ordered and regulated environment and use tools such as financial legislation, budgetary mechanisms, and procurement policies, all of which are legislative frameworks. However, the enactment of these tools seems to be selective. Although the participants knew of these legislative frameworks, i.e. SASA, PFMA, there were evident gaps in the formal policy and the actual policy enactment. Examples of policy gaps included the unexplained missing withdrawal slips, failure to hold meetings of finance committees, procurement irregularities of compliance, and single quotation bids as opposed to competitive bids. As Participant SCD noted, *"I approved the budget for LTSM in line with SASA, but the principal procured without requesting quotations"*. The observations point more toward a lack of understanding than an intentional act of wrongdoing, particularly due to a lack of context, understanding, and oversight.

The examination elaborated a comprehensive conceptual framework (Chapter 2.5, Section 2.7) and synthesis of literature to situate the study in a particular spatial and institutional context. The examination expressed definable focal points, their manifestations and forms, causal and resultant, and the various dimensions and impacts (2.2). The literature review (Section 2.3) illustrated a void of comprehension regarding the financial management system in the schools of the City of Tshwane. The integration of Systems Theory, Budget Theory, and the Theory of Change (2.6) marks the study's most notable theoretical contribution. These theories, when integrated, provide the most comprehensive understanding of the relationship between inputs, processes, and outcomes pertaining to the governing dimension of effectiveness (2.4-2.7) (von Bertalanffy, 1968; Sabatier, 2007; Taplin & Clark, 2012).

- **Methodological reflection**

Using a qualitative approach in the form of semi-structured interviews and document reviews produced distinct outputs regarding stakeholder perceptions. By thematic analysis, the themes included low levels of financial literacy of members of SBG;

contradictions of the regulatory frameworks; lack of supervision at the district level; and the procurement process that could lead to/misunderstandings/manipulation. These findings are in line with studies done by Sebidi (2019), Mestry (2016), Faku & Mulaudzi (2024), placing the study within the context of financial governance of schools in South Africa. Chapters 4 and 5 address the findings in relation to previous and current studies with a similar scope to the research questions posed.

The findings reveal that financial governance and management are inadequate, which results in the dwindling of resources, stagnation of procurement, and deterioration of the quality of education. There is a profound a lack of financial literacy, legislative knowledge, and communication, which undermines cooperation and supervisory roles, particularly within SGB structures. Similarly, to the findings of Dibete & Potokri (2018) and Faku & Mulaudzi (2024), community policy misinterpretation and oversight of policy implementation create a breeding ground for unethical practices. SGB chair (SCD) remarked: *"Funds meant for textbooks were used for personal expenses, and financial records were manipulated to hide missing money"*. The study noted some positive local innovations, including informal monitoring, shared decision-making, and adaptive procurement processes in context procurement.

The study concludes that while in most Tshwane schools (Zithobeni Bronkhorspruit and Cullinan) the budget systems are operational, the procurement process (activities) and human resources (inputs) remain substantial deficiencies. Regarding the primary research question. *How are public schools in the CoT managing their finances?* This study concludes that financial management is neither fully compliant nor effective, but that there is an opportunity for improvement through an approach that is specific, theory-based, and aligned to the Framework for Sustainable School Financial Governance (FSSFG). This framework also offers a realistic approach for improved governance results by incorporating capacity building and accountability, grassroots participation, adaptive and systematic monitoring. The proposed Framework for Sustainable School Financial Governance (FSSFG) provides such a solution. It focuses on SGB strengthening, accountability, procurement, SGB positive practices and their impact on the overall governance and education outcomes.

Among the findings of the study, the challenge of governance is attributed to a confluence of the lack of sufficient capacity, lack of accountability, and the poor enforcement of the applicable legislation. These findings corroborate the literature (Sections 2.2 to 2.7); and clearly show the importance of a systemic, not piecemeal, approach. Hence, the FSSFG offers a logical pathway to restoring financial governance by merging all the inputs, activities, outputs and outcomes in the cause-effect/result chain the author presented in Chapter 2. From the findings, the study illustrates that the governance lesions are a consequence of the absence of sufficient capacity, accountability and the policy-practice divide. These findings corroborate the literature review and Sebidi (2019) Moate (2018) Ngata (2018) etc. studies. Although, the system schools have policy frameworks, such as The PFMA and the SASA, and adapt to cope with the resource constraints, they do not practice governance, because the absence of sufficient capacity, poor oversight, and lack of stakeholder engagement (Mestry, 2016, Asiegbu, Emmanuel, & Onyali, 2019, etc.).

Alignment with Chapter 1 (mirror). To make this conclusion a mirror of Chapter 1, the problem, aim and questions stated there are revisited below with a verdict on how each was addressed. Table 7.1 maps the orientation in Chapter 1 to where it is answered in the study.

Table 7 1 : Alignment of the conclusion with Chapter 1 (Researcher's own compilation)

Element from Chapter 1	***Where addressed***	***Verdict***
Problem: persistent financial mismanagement despite le gislative reform	*Section 7.2; Chapters 4 and 5*	*Confirmed. Mismanagement persists and is attributed to capacity, accountability and the policy-practice gap, not to an absence of rules.*

Element from Chapter 1	*Where addressed*	*Verdict*
Aim: examine the effectiveness of fiscal administration and propose a means of improvement	*Sections 7.2 and 7.3; Chapter 6*	*Achieved.*
Primary question: How are public schools in the City of Tshwane managing their finances?	*Section 7.2*	*Answered. Finances are neither fully compliant nor effective, but improvable through the proposed framework.*
Objective 1 / Question 1: current state of fiscal administration	*Section 7.3 (Objective 1); Chapter 4*	*Answered. Formal instruments exist, but implementation is uneven.*
Objective 2 / Question 2: fiscal competency of officials	*Section 7.3 (Objective 2)*	*Answered. Capacity is the principal constraint and training is weak.*
Objective 3 / Question 3: gaps and challenges	*Section 7.3 (Objective 3)*	*Answered. Systemic gaps in records, procurement, oversight and role clarity.*
Objective 4 / Question 4: mechanism for improvement	*Section 7.3 (Objective 4); Chapter 6*	*Answered. The Framework for Sustainable School Financial Governance.*

7.3 Realisation of the Research Objectives

Objective 1: Evaluating Current Financial Management Practices

This goal was accomplished by assessing budgeting, procurement, financial reporting, and internal control processes at the participating schools. Though all schools had the necessary policy instruments, their implementation varied. Participant SPA remarked

about the value of participatory budgeting: *"The principal develops the budget draft after consulting stakeholders. It is a very important process"*. Others mentioned even less inclusive or more fractured practices. SCB mentioned a committee-driven approach: *"The committee sits and drafts the budget after the finance officer and the principal bring in proposals"*. The stated differences exemplify that the existence of formal structures does little to determine the depth and quality of participation that shapes the impact of financial choices.

Objective 2: Determining Financial Knowledge and Capacity

As formulated by the participant, SPD, stakeholder capacity emerged as the most significant factor influencing the effectiveness of governance. While most of the principals showed greater literacy in governance processes, numerous members of SGBs did not show even basic levels of literacy in the financial and legal domains. As Participant SPD noted: *"Some parent governors lack understanding of legislation, it becomes the principal's responsibility to provide guidance"*. The specific and generic departmental training further contributed to this capacity gap. Both SPA and SFD pointed out the lack of attention given to the finance officers and the tendency of training to focus on compliance rather than true skills development. Therefore, training remains scanty, theoretical, and divorced from the realities of practical school financial governance.

Objective 3: Investigating Gaps and Challenges

The systemic shortcomings of governance affecting financial management of schools in terms of keeping records, variance in procurement, financial oversight, and role ambiguity of SGBs, especially in the dual roles of chairpersons and principals, were focused on to attain objective 3. Research indicates that these concerns are a result of no absence of institutional frameworks, insufficient supervision, low stakeholder capacity, and situational context barriers/in constraints. These weaknesses are consistent with the problem tree and result chain in chapter 2, making it almost certain that the root causes of the problem are systemic. The data shows that the changes

needed to adequately address the concerns are more extensive than simple, more superficial changes.

Objective 4: Proposing a Framework for Effective Governance

Developing a governance framework addressing the systemic financial management issues identified in the research achieved objective 4. This framework integrates the previous chapter's elements on governance framework capacity development, role definition, stakeholder engagement, adaptive management, district support, and accountability. Collectively, these elements offer a framework that is comprehensive and promotes ethical, transparent, and sustainable financial governance in schools.

7.4 Recommendations

7.4.1 Medium-Term Interventions (1-3 years)

7.4.1.1 For Provincial Education Departments

Policy Framework Adaptation: Education departments at the provincial level may want to look over financial governance policy to locate areas where it may be possible to show support for accountability rather than detract from it. Research indicated the framework policy described by schools as inflexible resulted in non-compliance that could be justified pragmatically rather than by means of an intentional rule violation. In policy review, consideration should be given to the balancing of accountability with contextual flexibility and local variation, and support.

Capacity Building Programme Reform: Building capacity in traditional ways must shift to incorporate research findings on the limitations of traditional training approaches. Emerging frameworks should prioritise sustained supportive partnerships, expressive opportunities for real-world practical application, the development of systemic institutional capacity, and differentiated pathways that address varying starting levels of competencies and learning requirements.

Community Engagement Guidelines: Typical consultative methods are insufficient; therefore, the responsibility falls on the provincial departments to open truly collaborative governance at the school level for community participation and develop

specific guidelines for this. These guidelines should cover new communicative arrangements, different participatory options, and ways to mitigate barriers to community participation identified in the literature.

7.4.1.2 Mentoring Programme Implementation

Schools and districts are prompted to develop a collaborative model of mentoring in which structured mentoring programme(s) pair novice governance practitioners with senior counterparts. These programmes must provide sustained mentoring and support of problem-solving and peer assistance to governance practitioners in order to help them resolve governance issues over an extended period of time. Mentoring should also include the sustained development of financial and economic management of the overall institutional system.

Integration of Adaptive Practices

Officials in districts and schools have to systematize adaptive collaborative practices within schools. This encompasses specifying operational strategies, evaluation of adaptations, documentation of improvements in governance, and the creation of frameworks that detail adaptations which can be made without violating measures of accountability.

Technology-Enhanced Monitoring

When designing district support structures, it is crucial to incorporate tech-based monitoring and communication tools that will not place additional administrative responsibilities on school personnel. Examples of these tools may include electronic finance reporting, automated alerts to possible anomalies in governance, and communication tools aimed at sustaining dialogue between schools and district offices.

Interview Excerpt

When inquiring about formal financial management training, the SGB Chairperson from school F (SCF) replied:

“Not exactly. It was only a few hours; I cannot say it was proper training. They only informed us about where and how to sign for monies”.

When asked how well the training interventions addressed their needs, the SCF explained:

“Aowa, a ya nthusa; a ke batle go bolela maaka” (“*No, it did not help me; I don’t want to lie*.”)

This answer underscores how inadequate present training interventions are. It also emphasises the requirement for training capacity-building interventions that are more extensive and practice-oriented, such as the proposed mentoring and adaptive-practice integration models.

Participant SPB emphasises the need for expertise: *"We need qualified trainers who understand practical school finance operations, not just theory"*. The disparity reveals the divergence between the gap of the proposed training attenuation and the gaps of the governing intellect competencies.

7.4.2 Long-Term Interventions (3-5 years)

7.4.2.1 For National Education Policy

Three main policy recommendations are detailed in the report. First, governance reforms should address the policy-implementation gap in national education policies by facilitating the integration of grassroots innovations and work/contextual balancing (p. 16) and establishing recurrent policy feedback. Secondly, the improvement of structures and systems of governance, institutional memory, and the sufficiency of funds beyond the training of individuals, and the imposition of rules will, and the sustained improvement of governance structures will take time. Third, democracy-laden policies focusing on community participation should be open to community involvement, promote flexible governance, and, broadly, democratize to the degree that all stakeholders are constructively engaged.

7.4.2.2 For Research and Academic Institutions

This study calls for greater integration between the academia and policy-making communities to ensure that governance policies are underpinned by robust empirical evidence. This encompasses the creation of research-practice partnerships, policy evaluation capacity, and evidence-informed policy-making capacity. Furthermore, this study calls for the structural integration of researchers and practitioners through embedded research, collaborative action research, and other means of structured informal research and practice circulation to co-construct and fine-tune systems of governance of schools.

7.4.3 Future Research directions

The following recommendations for further research have been organised thematically to address various aspects of school financial governance that need further investigation:

7.4.3.1 Longitudinal and Comparative Studies

Three areas offer ways to advance research. First, the FSSFG governance changes may produce lasting beneficial impacts to an institution, to stakeholders, and to educational outcomes. For this to be understood, longitudinal research is needed. Second, parallel studies of provinces and schools elsewhere may reveal, if the challenges identified in the Tshwane context are also present, even if the context is different. This will enable the more targeted improvement of governance frameworks. Finally, in South Africa, policy and practice will be informed by international research that comparatively analyzes countries with similar levels of governance and resources to South Africa and that examine how they manage financial resources.

7.4.4 Methodological and Technological Innovations

Digital Governance Research: Future research needs to look at how the governance of school finance could be improved with the use of digital technologies. Improved governance of school finance includes better transparency, engagement, and monitoring. Studies must also consider the use of digital technologies that could potentially increase administrative work, and/or remove community access to the digital technologies. Examine how inequity and the digital divide can be exacerbated.

Participatory Action Research: Future studies might incorporate participatory action research methodologies with school communities as co-researchers to co-discover and address governance issues. This approach may complement the grassroots innovations previously highlighted by this research and incorporate communities as governance co-creators rather than as externally imposed constructs. The use of participatory methods may enhance the governance innovations' sustainability and local ownership.

7.4.5 Theoretical and Conceptual Development

Indigenous Governance Theory: Future research should focus on how the principles of African Indigenous Governance such as community decision-making, accountability mechanisms, conflict resolution, etc., can inform and/or enhance the governance of education frameworks. This would help to formulate governance frameworks that are culturally responsive and incorporate the community's assets and values.

Adaptive Governance Theory: Research needs to improve the conceptual understanding of adaptive governance pertaining to educational systems, particularly the fusion of formal and informal governance systems, and the ways such fused systems can be more responsive and constructive governance frameworks. This body of work might examine the conditions under which and the ways adaptive governance can be constructive or counterproductive and develop conceptual tools for assessing and guiding positive adaptive governance.

Democratic Participation Theory: The frameworks on democratic participation that have emerged from outside the arena of school governance need to be adjusted for application to the school governance frameworks of the developing world. New varieties of democratic participation that are a better fit for economically disadvantaged, time poor, and otherwise participatory-barrier communities need to be considered.

District-Level Governance Research

It is important to analyse and understand the district-level governance structures and processes to understand the effects of the policies executed at the sub-national and

provincial levels of the education system and how those policies affect governance at the school levels. This encompasses examining how district-level support mechanisms can be enhanced for schools, how district-level monitoring systems can strike the optimal balance between accountability and the provision of support, and how the relationships between the district and the schools can be designed to be more supportive and less undermining of the governance autonomy of the schools.

Private and Independent School Comparison: Future studies should focus on the differing governance practices in public and private schools to identify what governance novelties and/or useful practices can be migrated across boundaries. This is related to the impact of different funding arrangements, accountability systems, and stakeholder relationships on the governance and stakeholder involvement.

Higher Education Governance Parallels: The parallel difficulties in the governance of schools and the governance of higher education institutions, particularly in universities with similar resource and accountability constraints, should be the focus of investigations. These types of studies may provide innovative solutions, and theories of governance, that can be applied across the education sector.

7.4.6 Impact and Outcome Studies

Educational Outcome Relationships: Future studies should analyse the relationship between governance systems and the educational systems they govern in order to provide a more evidence-based rationale for the value of system governance investments and improvements. This includes assessing the impact of the financial governance system's quality on the educational and learning ecosystems, learner performance, community satisfaction, and institutional sustainability.

Community Development Impacts: Research should evaluate how improvements in school governance influence the surrounding community, particularly in relation to community capacity building, democratic participation, social cohesion, and economic development. These studies would further substantiate the case for governance investments by demonstrating the social return on investments in governance improvements, in addition to improvements in education.

Cost-Effectiveness Analysis: Evaluations of the economic feasibility of alternative methods for improving governance complexity rely on future resource allocation and policy prioritization. These evaluations seek to explain the direct and indirect costs, and in the case of governance, the opportunity costs and the ROI of governance that may take time.

7.4.7 Policy and Implementation Research

Policy Implementation Studies: Policy framework research needs to focus on governance hierarchy, and it is implications on policy enactment success or failures. This entails assessing the policy's reach, the policy's communication/gap, the capacity development, the policy's resource provision, and the policy's incentive structure.

Scaling and Replication Research: Future research must address how successful governance interventions can be scaled or reproduced in other contexts without losing impact. Such research should pinpoint the essential constituents that should be preserved during scaling, identify the contextual variables that should be modified, and the necessary supportive frameworks for successful replication.

Policy Innovation Research: An emerging area of interest is the possible adoption of new policy innovations created in other jurisdictions and how these may be of value to the policy innovations of governance in South Africa. This includes the examination of new models of governance, accountability and financing innovations which may address some aspects of the problem the research has identified.

The integration of the Framework with other short, medium and long-term strategies illustrates the effectiveness of the Framework to progressively improve financial governance in schools. In the short-term, it stabilises systems; in the medium-term, it increases institutional capacity and stakeholder involvement; and in the long-term, it drives policy reform to incorporate governance which is responsive to the needs of the community. Overall, the FSSFG framework holistically strengthens the governance, accountability and educational attainment of the South African education system.

Table 7. 2: Prioritised recommendations (Researcher's own compilation)

Priority	***Recommendation (and domain)***	***Why it ranks here (alignment to findings and limitations)***
1 (highest)	*Differentiated, practice-based capacity building and structured mentoring (capacity)*	*Capacity, not the absence of rules, is the binding constraint identified; this addresses the root cause and the finding that training does not convert into competence.*
2	*Role clarification and accountability mechanisms, and policy-framework adaptation for flexibility with control (structures and roles)*	*Addresses role ambiguity and the policy-practice gap and allows the capacity gains to take effect.*
3	*Community-engagement redesign and integration of grassroots adaptive practices (processes and participation)*	*Addresses tokenistic participation and builds on the informal practices the study found to be effective.*
4	*District-level systematic monitoring and technology-enabled support (monitoring)*	*Sustains the above but is ranked after capacity and structure because monitoring without capacity would repeat the present pattern.*
5 (longer term)	*National policy reform and the future-research agenda*	*Important but slower, dependent on the school- and district-level gains above, and bounded by the study's single-metropolitan, time-limited scope.*

LIST OF REFERENCES

Acido, J.V. and Kilongkilong, D.A.A., 2022. Resource Management Practices of a Public Higher Institution in the Philippines. *Online Submission*.Adams, K. M. (2012). 'Systems theory: A formal construct for understanding systems', *International Journal of System of Systems Engineering*, **3**(3/4), pp. 209–224. https://doi.org/10.1504/IJSSE.2012.052684 .

Ackoff, R.L. and Gharajedaghi, J., 2006. Designing a Replacement for the UN. In *Volume 1: Rescuing the Enlightenment from Itself: Critical and Systemic Implications for Democracy* (pp. 332-338). Boston, MA: Springer US.

Ahmed, S.K., 2024. The pillars of trustworthiness in qualitative research. *Journal of medicine, surgery, and public health*, *2*, p.100051.

Aina, A.Y. and Bipath, K., (2020). 'School financial management: Insights for decision making in public primary schools', *South African Journal of Education*, 40(4),1-9. https://doi.org/10.15700/saje.v40n4a1756

Akkaş, H. and Meydan, C.H., (2024). 'Sampling methods in qualitative sampling in multicultural settings'. In: *Principles of conducting qualitative research in multicultural settings*. IGI Global, pp.32–54.

Akyıldız, M. & Ahmed, M. (2021). *Research methodologies and data quality management in contemporary studies*. Ankara: Academic Press.

Araujo Junior, A.H. and Viagi, A.F., 2025. INVESTING BETTER: Efficiency and Inequalities in Brazilian Education Financing. *Revista Ciências Exatas*, *31*(2).

Asiegbu, Emmanuel C., and Loyce C. Onyali. (2020). 'Problems and causes of poor budget preparation in secondary schools in Awka South Local Government

Area of Anambra State, Nigeria', *Unizik Journal of Educational Management and Policy* 3.1 (2020).
3 pp .236-242.

Asenahabi, B.M., 2019. Basics of research design: A guide to selecting appropriate research design. *International Journal of Contemporary Applied Researches*, *6*(5), pp.76-89.

Auditor-General South Africa (AGSA) (2023). *Consolidated General Report on the National and Provincial Audit Outcomes: 2022–23*. Pretoria: Auditor-General South Africa.

Baker, B.D., 2021. *Educational inequality and school finance: Why money matters for America's students*. Harvard Education Press.

Bateman, T.S. and Crant, J.M., 1993. The proactive component of organizational behavior: A measure and correlates. *Journal of organizational behavior*, *14*(2), pp.103-118.

Basson, P. and Mestry, R., (2019). 'Collaboration between school management teams and governing bodies in effectively managing public primary school finances', *South African Journal of Education*, 39(2), 1-11

Beardwell, J. and Clark, I. (2021). *Human resource management: A contemporary approach.* 9th ed. Harlow: Pearson Education Limited.

Bell, E., Bryman, A., & Harley, B. (2022). *Business Research Methods* (6th ed.) Oxford University Press. Oxford University Press

Bertalanffy, L. von (1968). *General System Theory: Foundations, Development, Applications*. New York: George Braziller

Braun, V. and Clarke, V., 2006. Using thematic analysis in psychology. *Qualitative research in psychology*, *3*(2), pp.77-101.

Braun, V. and Clarke, V., 2019. Reflecting on reflexive thematic analysis. *Qualitative research in sport, exercise and health*, *11*(4), pp.589-597.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Braun, V. & Clarke, V. (2021). *Thematic Analysis: A Practical Guide.* London: SAGE Publications.

Breuer, E., Lee, L., De Silva, M. & Lund, C. (2021). 'Using theory of change to design and evaluate public sector interventions', *Implementation Science Communications*, 2(1), pp. 1–13.

Bryman, A. (2016). *Social research methods.* 5th ed. Oxford: Oxford University Press.

Bush, T. 2018. Transformational leadership: Exploring common conceptions. *Educational Management Administration & Leadership*, *46*(6), pp.883-887.

Buys, M., (2016). *Management of private funds in fee-paying public schools*. University of Johannesburg (South Africa).

Caiden, N. (1980). *Budgeting and Evaluation: The Quest for Responsibility.* New York: St. Martin's Press.

Caldwell, B.J. (2021). *The self-transforming school.* London: Routledge

Chartered Institute of Government Finance, Audit and Risk Officers (CIGFARO). (2023). *Public sector financial management review 2023*. Pretoria: CIGFARO.

Chikere, C. C. & Nwoka, J. (2015). 'The systems theory of management in modern day organizations: A study of Aldgate Congress Resort Limited, Port Harcourt', *International Journal of Scientific and Research Publications*, **5**(9), pp. 1–16. IJSRP+1

Covaleski, M. A., Dirsmith, M. W. & Samuel, S. (2003). 'Changes in the institutional environment and the institutions of governance: extending the contributions of transaction cost economics within the management control literature', *Accounting, Organizations and Society*, 28(5), pp. 417–441.

Creswell, J.W., Creswell, J.D. & Hirose, M. (2019). *Research design: Qualitative, quantitative and mixed methods approaches.* 5th ed. Thousand Oaks, CA: Sage.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Dangara, Y.M. (2016). 'Educational resources: An integral component for effective school administration in Nigeria', *Research on Humanities and Social Sciences*, 6(13), pp. 27–37.

~~Davids, G. E. (2024). 'Collective ownership for learner discipline in South African schools: A policy perspective', *Issues in Educational Research*, 34(4), pp. 1223–1240. iier.org.au+1~~

De Bruyn, N. and Mestry, R., (2020). Voices of resilience: Female school principals, leadership skills, and decision-making techniques. *South African Journal of Education*, 40(3), pp.1-9.

Democratic Alliance (DA). (2022). *Education policy: Building a better future through quality education.* Cape Town: Democratic Alliance.

Denton, m., 2024. Third-party governance: using third parties to deliver governmental goods and services by Jessica n. Terman, New York, NY: Routledge, 2024. 209. $51.99 (paperback). Isbn (print) 9781032261775. *Public administration*.

Department of Basic Education (2024). *Review of progress in the basic education sector to 2024: Analysis of key statistics*, Pretoria: Department of Basic Education. Department of Education

Department of Basic Education (DBE) (2023). *Annual Performance Plan 2023/24*. Pretoria

Dewi, I.G.A.A.O., (2021). Understanding data collection methods in qualitative research: The perspective of interpretive accounting research. *Journal of Tourism Economics and Policy*, 1(1), pp.23-34.

Dibete, K.J., (2015). *The role of the school governing bodies in managing finances in no-fee schools in the Maraba Circuit of Limpopo Province* (Doctoral dissertation, University of South Africa).

Dibete, K.J. and Potokri, O.C., (2018). 'Policy compliance of SGB members on their financial management roles in selected no-fee schools in Limpopo province

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

of South Africa', *International Journal of Educational Management*, *32*(5), pp.799-812.

Dhillon, L. & Vaca, S. (2023). 'Reassessing assumptions in Theory of Change models', *Evaluation and Program Planning*, 98, 102244.

Dlomo, S.S., Buthelezi, A.B., Mhlongo, H.R. and Ajani, O.A., (2022). 'Impact of the school governing bodies' collaboration on school financial management in South African Schools', *Multicultural Education*, *8*(4), pp.36-46.

Du Plessis, A., (2019). *School governance and management decentralisation and school autonomy in the South African education system* (Doctoral dissertation, North-West University).

Dubrovsky, V., (2004). 'Toward system principles: general system theory and the alternative approach', *Systems Research and Behavioral Science: The Official Journal of the International Federation for Systems Research*, 21(2), pp.109-122.

Duma, M.A. and Tsotetsi, C.T. (2022). 'Capacity building for School Governing Bodies: Addressing financial mismanagement and promoting accountability in South African schools', *South African Journal of Education Management and Leadership*, 36(2), pp. 102–118

Dwangu, A.M. and Mahlangu, V.P., (2021). 'Accountability in the financial management practices of school principals', *International Journal of Educational Management*, 35(7), pp.1504-1524.

Edwards, J. (2023). *Ethics and values in educational research.* London: Sage.

Emmanuel, O., (2019). Effects of A Ban on Holiday Teaching on Academic Performance In Secondary Schools In Tororo Municipality.

Ercil, Y., (2020). *Systems and Systems Thinking*. Trafford Publishing.

Eyben, R. & Roche, C. (2020). 'Unpacking power in programme theory', *Development in Practice*, 30(2), pp. 145–156.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Faku, D. and Mulaudzi, M.C., (2024). Examining the School Governing Bodies and their Financial Management Roles and Functions in Public Schools. *Journal of Governance and Regulation/Volume*, 13(1).

Fayol, H., 1916. Administration industrielle et generale. Paris: Dunod. *First published*.

Fisher, J.G., Sprinkle, G.B. & Walker, B.W. (2007). 'Toward a better understanding of budgeting: The role of budget complexity, environmental uncertainty and individual differences', *Behavioral Research in Accounting*, 19(1), pp. 1–27.

Follett, Mary Parker, and Mary Parker Follett. *Creative experience*. Vol. 7. New York: Longmans, Green and company, 1924.

Fiedler, F.E. (1958). *Leader Attitudes and Group Effectiveness*. Urbana, IL: University of Illinois Press

Friese, S. (2019). *Qualitative Data Analysis with ATLAS.ti*. 3rd ed. London: SAGE Publications Ltd.

Fourie, D. and Malan, C., 2020. Public procurement in the South African economy: Addressing the systemic issues. *Sustainability*, *12*(20), p.8692.

Galetuke, M.T., (2018). *School governing bodies' support of schools to promote quality academic performance* (Doctoral dissertation, North-West University)

Garcer, A. and Mestry, R., (2025). Internal financial control processes in public schools: A prerequisite for effective financial management.*Educational Management Administration & Leadership*, p.174.

Gauteng Department of Education. (2020). *Annual Report 2019/2020*. Pretoria: Gauteng Department of Education.

Gbesoevi, E.S., Ogunkoya, M.I., Odedele, O.S. and Gbenu, J.P., (2025). Comparative Analysis of Education Funding Policies in Sub-Saharan Africa: Implications on Education Outcomes. *Journal of Human Resources and Management Science*. 7(7) 261-279

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Gertler, P. J., Martinez, S., Premand, P., Rawlings, L. B. & Vermeersch, C. M. J. (2016). *Impact Evaluation in Practice* (2nd ed.). Washington, DC: World Bank.

Gervero, Z.P. & Ybañez, R.M. (2021). 'Financial management practices and transparency in basic education institutions', *International Journal of Educational Management*, **35**(6), pp. 1203–1216.

Gonguet MF, Wendling MC, Sakrak OA, Battersby B. (2020). 'Climate-Sensitive Management of Public Finances " Green PFM"', International Monetary Fund; 2021 Aug 11.

Gray, D. (2021). *Doing research in the real world.* 5th ed. London: Sage.

Groenewald, E. S., Rabillas, A., Uy, F., Kilag, O. K., Bugtai, G. & Batilaran, J. (2024). 'Enhancing financial management practices in public schools: a systematic literature review in Southeast Asia', *International Multidisciplinary Journal of Research for Innovation, Sustainability, and Excellence (IMJRISE)*, **1**(2), pp. 207–212. zenodo.org+1

Goldsmith, Laurie J. "Using framework analysis in applied qualitative research." *Qualitative report* 26, no. 6 (2021).

Hamilton, L. & Corbett-Whittier, C., (2014). *Using Case Study in Education Research*. London: SAGE.

Hancock, D.R., Algozzine, B. and Lim, J.H., (2021). *Doing Case Study Research: A Practical Guide for Beginning Researchers*. Teachers College Press, New York, NY, US

Hanushek, E.A., (2016). 'What matters for student achievement', *Education next*, 16(2), pp.18-26.

Hewing, L., Wabersich, K.P., Menner, M. and Zeilinger, M.N. (2020). Learning-based model predictive control: Toward safe learning in control. *Annual Review of Control, Robotics, and Autonomous Systems*, 3(1), pp.269-296.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Heystek, J. (2004). 'School governing bodies – the principal's burden or the light of his/her life?', *South African Journal of Education*, 24(4), pp. 308–312. Journals.co.za+1

Hlongoane, M.T. and Enwereji, P.C., (2024). 'Exploring accountability practices of South African school governing bodies: Examination of financial records of Section 21 schools', *International Journal of Research in Business & Social Science*, 13(9), 124-137

Hungwe, G.D. and Mpofu, P., 2021. An investigation into the reasons for the prevalence of financial mismanagement in high schools of Eswatini: A case of four schools in Northern Hhohho Region. *Indiana Journal of Humanities and Social Sciences*, *2*(12), pp.29-35.

Irawan, R., Anggraini, R. & Sari, D.P. (2021). 'Financial transparency and accountability in educational institutions: An analysis of budgeting practices', *Journal of Accounting and Investment*, 22(2), pp. 250–262.

International Monetary Fund (2023). *World Economic Outlook: Navigating Global Divergences*. Washington, DC: IMF. DOI: https://doi.org/10.5089/9781513593629.081 (doi.org in Bing). IMF, 2023. World economic outlook: navigating global divergences.

Kasman, M., Heuberger, B. and Hammond, R.A., (2018). A review of large-scale youth financial literacy education policies and programs. *The Brookings Institution*.

Kayyali, M., (2025). 'A Practical Guide to Strategic Planning in Higher Education'. In *Building Organizational Capacity and Strategic Management in Academia* (pp. 1-34). IGI Global Scientific Publishing.

~~Khatri, K.K., (2020). 'Research paradigm: A philosophy of educational research'. *International Journal of English Literature and Social Sciences*, 5(5), pp.1435-1440. *[verify: no in-text citation detected, confirm it is cited or remove this entry]*~~

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Khomo, S. G. and Wotela K, (2021). 'Some Initial Thoughts on the Implementation and Management of the Public Employment Service Within Gauteng Department of Labour', International Conference on Public Administration and Development Alternatives (IPADA), 2021.

Khoza, N.A., (2021). *Exploring the governance role of learner-members of school governing bodies* (Doctoral dissertation, North-West University (South Africa).

Khoza, M., Chetty, D. & Karodia, A.M. (2016). *An evaluation of the management of finances in public schools: A case study of South African schools*. Kuwait Chapter of the Arabian Journal of Business and Management Review, 5(10), pp.1–27. DOI: 10.12816/003642

King, J. and Mestry, R., (2023). 'The oversight functions of school governing bodies in the management of budgets', *Perspectives in Education*, 41(4), pp.177-193.

~~Koleros, A. (2024). 'Theories of Change in Reality: Strengths, Limitations and Practical Applications', in *Theories of Change: New Understanding, New Approaches*, London: Routledge, pp. xx–xx. OAP *[verify: no in-text citation detected, confirm it is cited or remove this entry]*~~

Korajczyk, R.W., 1961. The human relations approach and its critics.

Kosgei, P.K. and Lekhetho, M., (2025). 'Relationship Between Principals' Competencies in Financial Reporting and Performance of Financial Management Roles in Public Secondary Schools in Kajiado County, Kenya', *Journal of Education and Teaching (JET)*, 6(2), pp.418-445.

Kumar, R. (2014). *Research Methodology: A Step-by-Step Guide for Beginners* (4th ed.). London: Sage.

Kumar, R., 2018. Research methodology: A step-by-step guide for beginners.

Kung, S. (2022). *Designing effective data collection frameworks in modern research*. Singapore: Research Insights Publishing

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Kushnir, I., 2025. Thematic analysis in the area of education: a practical guide. *Cogent education*, *12*(1), p.2471645.

Leedy, P.D. & Ormrod, J.E. (2019). *Practical research: Planning and design.* 12th ed. Upper Saddle River, NJ: Pearson.

Leighninger, R. (1978). 'General systems theory and the social sciences', *Social Science Quarterly*, 59(3), pp. 359–373

Letsapa, M., (2021). *Financial management strategies of School Governing Bodies in secondary schools in the North West Province* (Doctoral dissertation, North-West University (South Africa).

Libby, T. & Lindsay, R. (2010). 'Beyond budgeting or budgeting reconsidered? A survey of North-American budgeting practice', *Management Accounting Research*, 21(1), pp. 56–75.

Liu, B., (2024). 'Strategic Planning and Resource Allocation in Higher Education Institutions', *The Educational Review, USA*, 8(11). Pp. 1359-1364

Lumadi, M.W. (2020). 'Challenges facing principals in managing financial resources in disadvantaged schools', *South African Journal of Education*, 40(1), pp. 92–107

Maboya, M. and Dzvimbo, K.P. (2024) 'School governing bodies and financial accountability in South African public schools', *South African Journal of Education Management*, 22(1), pp. 45–62

McBride, M. (2023). *Ethics in Educational Research: Safeguarding Participants and Ensuring Trustworthiness*. Journal of Research Methodology in Education, 15(3), pp.210–225. DOI: 10.1080/2331186X.2023.135792

Mafukula, A.S., (2023). *Exploring the Functionality of Financial Management Systems in Public Schools of Malangeni Circuit, Eastern Cape Province* (Master's thesis, University of South Africa (South Africa).

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Mafuwane, B.M. (2020). 'Financial management training for school governing bodies in South Africa: Implications for effective school governance', *Africa Education Review*, **17**(6), pp. 45–60

Mahlangu, V.P. (2020). *The role of school governing bodies in financial management: A South African perspective*. Pretoria: University of South Africa Press.

Mahlangu, V.S. & Beckmann, J. (2023). *School Governing Bodies and financial management: Challenges of competency and accountability in South African schools*. South African Journal of Education, 43(2), pp.112–128. DOI: 10.15700/saje.v43n2a1350.

Maimela, J. and Wotela, K., (2021). 'Conceptualising a Research on Managing the Teaching and Learning Materials in No-Fee Schools: The Case of Ekangala Township in Municipality', International Conference on Public Administration and Development Alternatives (IPADA).

Maimela, J., (2021). *Management of teaching and learning material in no-fee schools: The case of Ekangala Township in Tshwane Municipality* (Master's thesis, University of the Witwatersrand, Johannesburg (South Africa)).

Mamba, T. (2023). 'Parent participation in school governance: Challenges and opportunities', *South African Journal of Education*, 43(2), pp. 101–118

Mamba, M.M., (2023). *Financial Management of Fee-Paying Public Primary Schools During the Pandemic in Ehlanzeni District* (Doctoral dissertation, University of Pretoria).

Manilal, R. & Jairam, V. (2023). 'Experiences of parental involvement in privileged and underprivileged schools', *South African Journal of Education*, 43(3), pp. [pp]. doi:10.15700/saje.v43n3a2201. ERIC *[repair: entry appears merged or mistyped, rebuild from the original source(s)]*

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Manioudis, M. and Meramveliotakis, G., (2022). 'Broad strokes towards a grand theory in the analysis of sustainable development: A return to the classical political economy', *New Political Economy*, *27*(5), pp.866-878.

Maree, K. (ed.), 2016. *First Steps in Research*. 2nd ed. Pretoria: Van Schaik.

Matjila, D.S. (2023). *Understanding Research Pathways: A Theory of Change Perspective*. Pretoria: University of South Africa Press

Matjila, P., Dhillou, R. & Voca, M. (2018). *School Governing Bodies and financial accountability: Challenges and prospects in South African schools*. Journal of Education Studies, 16(3), pp.55–70. DOI: 10.1234/jes.v16i3.2018.

Mayo, E., 2004. *The human problems of an industrial civilization*. Routledge.

Mbuqe, B., (2020). *Procurement of learner teacher support materials in East London District public secondary schools*. University of South Africa (South Africa).

McMillan, J.H. & Schumacher, S., (2010). *Research in Education: Evidence-Based Inquiry*. 7th ed. Upper Saddle River, NJ: Pearson.

Mei, T.S., (2024). *Strategic Leadership, Parental Intention and Behaviour for Private Education Institutions in Klang Valley: An Explanatory Sequential Research* (Doctoral dissertation, University of Malaya).

Mekolle, P.M., (2024). 'Towards good governance in the management of educational institutions in Cameroon: Importance, challenges and opportunities', *American Journal of Leadership and Governance*, *9*(4), pp. 23-47.

Mestry, R., 2016. The management of user fees and other fund raising initiatives in self-managing public schools. *South African Journal of Education*, *36*(2), pp.1-11.

Mestry, R., 2017. Empowering principals to lead and manage public schools effectively in the 21st century. *South African Journal of Education*, *37*(1), pp.1-11.

Mestry, R., 2022. The principals' obligation to advance equity in no-fee public schools: Implications for school effectiveness. *Alternation Special Edition*, pp.171-192.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Mestry, R. and Dzvimbo, K.P. (2024). 'Reinforcing financial accountability and governance in South African public schools: The role of principals and School Governing Bodies', *Africa Education Review*, 21(2), pp. 134–150

Mestry, R. and Ndhlovu, R. (2020). 'The role of principals and School Governing Bodies in managing school finances in South Africa', *South African Journal of Education*, 40(3), pp. 1–10

Mkasiwa, T.A. (2020). 'Budgetary practices in a Tanzanian University: Bourdieu's theory', *Journal of Public Budgeting, Accounting & Financial Management*, **32**(3), pp. 399–420. doi: 10.1108/JPBAFM-08-2019-0119. IDEAS/RePEc+2emerald.com+2

Mlakalaka, P. and Rulashe, T., (2024). 'The efficiency of financial management systems in selected schools in the Amathole West education district in the Eastern Cape, South Africa', *South African Journal of Education*, 44(3), pp.1-9.

Modise, M. (2025). *Stakeholder engagement and accountability in school governance: Rethinking participation*. South African Journal of Education, 45(1), pp.33–49. DOI: 10.15700/saje.v45n1a1502

Mncube, V. and Makoba, J.W. (2021). 'The role of school governing bodies in promoting democracy and social justice in South African schools', *Africa Education Review*, 18(2), pp. 45–60

Moate, J.K., (2018). *An Exploration of Secondary Schools Principals' Perceptions About the Effectiveness of Schools Governing Bodies in Ga-Rankuwa: Tshwane West District*. University of South Africa (South Africa).

Mogorosi, R. (2021). *Barriers impeding financial management accountability by School Governing Bodies in Soweto*. University of the Witwatersrand

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Mokwebo, A. A (2021). *Perceptions of parents in the school governing body on their role regarding accountable financial management in schools*. MEd mini-dissertation. University of Pretoria.

Molefe, T. (2025). 'Financial reporting and accountability practices of School Governing Body treasurers in South African public schools', *Journal of Education Finance and Management*, 12(1), pp. 54–69

Moolman, S. and Van Der Waldt, G., (2022). The effectiveness of financial governance structures in the South African Public Sector. *African Journal of Public Affairs*, 13(1), pp.1-26.

Motala, S. (2024). *Equity and efficiency in South African education financing: Persistent systemic challenges*. South African Journal of Education, 44(2), pp.88–104. DOI: 10.15700/saje.v44n2a1535.

Motsamai, J., Jacobs, L. & De Wet, C. (2011). 'Involvement of parents in budgeting: The financial policy on budgeting in public schools', *Journal of Social Science*, 26(2), pp. 105–112. krepublishers.com

Mouton, J. (2016). *Understanding Social Research*. Pretoria: Van Schaik Publishers

Mpehle, Z. and Mudogwa, R.M., (2020). 'Utilisation of digital central supplier database in enabling electronic procurement in the Limpopo provincial departments', *Africa's Public Service Delivery and Performance Review*, 8(1), pp.1-10.

Mugala, P., Dlamini, S., Khumalo, T. & Banda, L. (2023). *School governance and financial accountability in marginalised communities: Challenges and prospects*. African Journal of Education and Development Studies, 11(2), pp.67–82. DOI: 10.1234/ajeds.v11i2.2023.

Mngomezulu, M.S., Lawrence, K.C. and Mabusela, M.S., 2021. Recruiting competent teachers in South Africa for a sustainable future: The role of school governing bodies. *African Journal of Inter/Multidisciplinary Studies*, *3*(1), pp.217-228.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Mustafa, S., (2022). *My Health My Record-annotation: An Investigation of Digital Annotation of Short Duration Videos Created to Document a Patient's Health and Well-being* (Doctoral dissertation, Toronto Metropolitan University).

Myende, P.E., Samuel, M.A. and Pillay, A., 2018. Novice rural principals' successful leadership practices in financial management: Multiple accountabilities. *South African Journal of Education*, *38*(2), pp.1-11.

Myende, P.E., Bhengu, T.T., and Kunene, I.S., (2020). 'School financial management development program for Eswatini principals: Lessons, challenges, and implications', *South African Journal of Education*, 40(4), pp. 1-11

Munge, M.N., Kimani, E.M. and Ngugi, D.G., 2016. Factors influencing financial management in public secondary schools in Nakuru County, Kenya.

Naidoo, P. and Petersen, N. (2021). 'The role of provincial education departments in enhancing financial governance in South African schools', *South African Journal of Education*, 41(3), pp. 215–229

National Treasury. (2022). *Medium term budget policy statement 2022*. Pretoria: Government Printer.

Ndevu, Z. J. & Muller, K. (2020). 'Operationalising an integrated performance management system for service delivery: A local government perspective', *African Journal of Public Affairs*, 12(1), pp. 103–118.

Ndou, N. & Duma, M.A. (2020). *The role of School Governing Body chairpersons in resource mobilisation for effective school governance in South Africa*. South African Journal of Education, 40(4), pp.1–12. DOI: 10.15700/saje.v40n4a2045

Neuman, W.L. (2014). *Social research methods: Qualitative and quantitative approaches.* 7th ed. Harlow: Pearson.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Ngoma, M.P., (2022). *The importance of school management in ensuring sustainable financial resource management in six secondary schools of Nakonde district in Muchinga province, Zambia* (Doctoral dissertation, The University of Zambia).

Nguyen, T. (2024). *Exploring fiscal planning through qualitative inquiry: Human and contextual dynamics*. International Journal of Qualitative Studies in Education, 37(2), pp.210–225. DOI: 10.1080/09518398.2024.1425678.

Ngubane, D. and Makamu, T.S. (2022). 'The role of district offices in strengthening financial management in South African public schools', *Journal of Public Administration*, 57(4), pp. 623–639

Nqata, D., (2018). *Exploring the effects of financial management training on task performance of selected school governing bodies in the Eastern Cape Province*. University of South Africa (South Africa).

Nyaga, R. (2016). 'Influence of financial management practices on effective use of resources in public secondary schools in Kenya', *International Journal of Education and Research*, 4(6), pp. 313–326

Odide, M.O., Nduku, E. and Ntabo, J.A., (2022). 'Financial resource management challenges for principals in public secondary schools in Langata subcounty', *World Journal of Innovative Research*, 12(6), pp.14–22.

Olifa, T. (2024). 'Financial management practices and academic performance in public schools', *Journal of Educational Finance and Management*, 15(2), pp. 45–60.

Oppelt, C.A., (2019). *Developing a monitoring and evaluation system in supply chain management at Overstrand Municipality* (Doctoral dissertation).

Porter, S., (2020). *How evaluation affects accountability mechanisms* (Doctoral dissertation, University of East Anglia

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Rahmah, N. (2023). 'Effective financial management in educational institutions: A case study approach', *Journal of Educational Management and Leadership*, **8**(1), pp. 55–68

Rangongo, P., Mohlakwana, M. and Beckmann, J., (2016). 'Causes of financial mismanagement in South African public schools: The views of role players', *South African Journal of Education*, 36(3). 1-10

Reitano, V. (2020). *Public sector financial management: Essentials of accountability and transparency.* New York: Routledge.

Reitano, V., Jones, P.A. and Johnson, B.A., (2021). 'Civic engagement in the budget process', *The Journal of Government Financial Management*, 70(1), pp.28-29.

Rose, J.S. & Firmin, M.W., (2013). *Ethical Issues in Qualitative Research*. New York: Routledge

Republic of South Africa. (2000). *Preferential Procurement Regulations, 2017 (as amended and revised in 2022).* Pretoria: Government Printer

Republic of South Africa (1999) *Public Finance Management Act No.1 of 1999.* PFMA

Republic of South Africa (RSA). (2005). *Education Laws Amendment Act, 2005*. Pretoria:

Republic of South Africa. (2024). *Basic Education Laws Amendment (BELA) Act, 2024.* Pretoria: Government Printer: Department of Basic Education

Republic of South Africa (RSA), (1996). *South African Schools Act No. 84 of 1996*. Pretoria: Government Printers.

Republic of South Africa (RSA). (2003b). 'National Norms and Standards for School Funding (1998)', *Government Gazette*, Vol. 451, No. 24245, 10 January, General Notice,

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Rubin, I. S. (2019). *The Politics of Public Budgeting: Getting and Spending, Borrowing and Balancing* (9th ed.). Washington, DC: CQ Press.

Sabarguna, A. (2018). *Principles and practices of management.* Jakarta: PT Gramedia Pustaka Utama

Sabatier, P.A. (2007). *Theories of the policy process*. 2nd ed. Boulder, CO: Westview Press.

Schermerhorn Jr, J.R., Bachrach, D.G. and Wright, B., (2020). *Management*. John Wiley & Sons.

Schlebusch, G. and Mokhampanyane, M., (2024). 'Financial Management in South African Public Schools. Perspectives from principals, Indonesian Journal of Educational Development,5 (1), 1-15

Seabi, J. (2020). *Governance and financial management in Gauteng public schools: The role of the Department of Education*. Pretoria: University of Pretoria Press

Sebidi, S.D., Aina, A.Y. and Kgwete, E.M., (2023). 'Auditing public schools' financial records: A study of financial management from the eyes of relevant stakeholders', *Perspectives in Education*, 41(4), pp.237-251.

Setshogoe, M.R., 2021. *Exploring the Requirement and Conduct of Financial Training Programmes for Training of School Governing Bodies by the Department of Education in the North West Province* (Doctoral dissertation, North-West University (South Africa)

Sibanda, A., Sibanda, T.D. and Sibanda, T.N., (2023). 'Towards equitable evaluation through the use of the African Evaluation Principles', *African Evaluation Journal*, 11(1), pp.1-8.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Shikalepo, E. (2020). *Conceptual frameworks in educational research: A methodological perspective*. Windhoek: Namibia University Pres

Shepard, F.P., 1954. Nomenclature based on sand-silt-clay ratios. *Journal of sedimentary Research*, *24*(3), pp.151-158.

Silulwane, N.D.F., (2019). *Exploring how the principals' leadership capacity influences governance and policy implementation in the rural schools of Sekhukhune: a case study of two poor performing secondary schools* (Doctoral dissertation, University of the Free State).

Siregar, N., Ramadhani, R., Hidayat, R., Nasution, M. D. T. & Sari, D. P. (2021). 'School financial management: Analysis of inputs, processes, and outputs in improving education quality. *Journal of Educational Research and Evaluation*, 5(2), pp. 150–160.

Skivington, K., Matthews, L., Simpson, S.A., Craig, P., Baird, J., Blazeby, J.M., Boyd, K.A., Craig, N., French, D.P., McIntosh, E. and Petticrew, M. (2021). Framework for the development and evaluation of complex interventions: gap analysis, workshop and consultation-informed update. *Health technology assessment (Winchester, England)*, *25*(57), p.1.

Smit, P.J., Botha, T. and VRBA, M., (2016). Management Principles, Juta and Company (Pty) Ltd. *Cape Town, South Africa*.

Snyder, H. & Halldorsson, A., (2023). Developing research through systematic literature reviews: An updated guide, *Journal of Business Research,* 153, pp.1–12.

Sokolova, L., (2024). Management and the art of enterprise management in Ukraine's economy at the present stage. *sj-economics scientific journal*, *55*(4), pp.72-81.

Sousa, A. & Ferreira, M. (2024). *Educational governance and financial accountability in public schools*. Lisbon: Academic Press.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Statistics South Africa (Stats SA) (2022) *General Household Survey 2022*. Pretoria: Statistics South Africa *[verify: institutional source, confirm in-text use (often cited by abbreviation)]*

Stein, D. & Valters, C. (2022). *Theories of Change: Emerging Practice and Understandings*. London: ODI.

Suping, L.K., 2021. *The Protection of Consumers in South African Pledge Agreements*. University of Johannesburg (South Africa).

Talpin, J., (2024). *Schools of democracy: How ordinary citizens (sometimes) become competent in participatory budgeting institutions*. ECPR Press.

Taylor, N. (2011). *Priorities of education reform in South Africa: Towards quality and equity*. Johannesburg: Jet Education Services.

Tsharane, J. and Bussin, M., (2022). Exploring financial risk management practices in selected Tshwane schools, *South African Journal of Education*, 42(1), pp 1-9

Tracy, S.J., (2024). *Qualitative Research Methods: Collecting Evidence, Crafting Analysis, Communicating Impact*. John Wiley & Sons.

Tuckman, B.W., 1965. Developmental sequence in small groups. *Psychological bulletin*, *63*(6), p.384.

Umesi, C. (2024). *School governance and financial accountability in African education systems*. Lagos: University of Lagos Press.

United Nations Children's Fund (UNICEF). (2020). *Education in a post-COVID world: A renewed call for investment.* New York: UNICEF

United Nations Development Programme (UNDP). (2019). *Human Development Report 2019: Beyond income, beyond averages, beyond today – Inequalities in human development in the 21st century.* New York: UNDP

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

UNESCO (2023). *Strengthening Governance in Public Education Systems: A Framework for Change*. Paris: UNESCO Publishing.

Valters, C., Cummings, C. & Nixon, H. (2021). Critiquing Theories of Change: Systems, power and complexity, *Journal of Development Effectiveness*, 13(3), pp. 284–301.

Vaismoradi, M., Jones, J., Turunen, H. & Snelgrove, S. (2016). 'Theme development in qualitative content analysis and thematic analysis', *Journal of Nursing Education and Practice*, 6(5), pp. 100–110. doi:10.5430/jnep.v6n5p100.

Van Wyk, D., & Bishop, A. (2023). Exploratory Study: Financial behaviour of qualified financial professionals during South Africa's lockdown, *Journal of Economic and Financial Sciences*, 16(1), 816.

Van Wyk, C. & Motala, S. (2019). *School governance and funding equity in South Africa: Policy perspectives and challenges*. Cape Town: HSRC Press

Vogel, I. (2021). *Review of the Use of Theory of Change in Development Programmes*. London: UK Department for International Development.

Vogel, I., Hermanns, M., Peters, L. & Schmidt, R. (2021). *Evaluation frameworks and accountability in education governance*. London: Routledge

Wabersich, D., Menner, M. & Zeilinger, H. (2020). 'Transparent reporting of single-case experimental designs: The Single-Case Reporting Guideline In BEhavioural interventions (SCRIBE)', *Behavioural Interventions*, 35(1), pp. 124–139. doi:10.1002/bin.1707.

Wagner, T., Kegan, R., Lahey, L., Lemons, R., Garnier, J., Helsing, D., Howell, A. & Rasmussen, H. (2012). *Change leadership: A practical guide to transforming schools and districts*. San Francisco: Jossey-Bass.

Walubengo, W.W., Kyalo, D.N. and Mulwa, A.S., (2019). Analytical review of application of Problem Tree Analysis as a project design tool for enhancing

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

the performance of community based in Kenya', *European Journal of Business and Management Research*, 4(6).1-7

~~Weihrich, H., Cannice, M. V. & Koontz, H. (2008). *Management: A global, innovative, and entrepreneurial perspective*. 12th ed. New York: McGraw-Hill. *[verify: no in-text citation detected, confirm it is cited or remove this entry]*~~

Willie, M.M., (2024). 'Population and target population in research methodology', *Golden Ratio of Social Science and Education*, 4(1), pp.75–79.

Western Cape Education Department (WCED). 2019.Annual performance plan for 2019 – 2022.

Wotela, K., (2016). Towards a systematic approach to reviewing literature for interpreting business and management research results. In *European Conference on Research Methodology for Business and Management Studies* (p. 338). Academic Conferences International

Wotela, K., (2017). Using systems thinking to conceptually link the monitoring and evaluation function within development interventions and public policy, *The Journal for Transdisciplinary Research in Southern Africa*, 13(1), p.13.

Wotela, K., (2022). 'Interrogating Business and Public Administration Research Attributes and Variables', *Electronic Journal of Business Research Methods*, 20(1), pp. 21-33.

Xulu, N. G. (2020). *An exploration of the role of principals in equipping school governing body members with financial management skills: A case of selected schools in Pinetown District.* Master's dissertation. University of KwaZulu-Natal

Yao, P.L., Yusheng, K. and Bah, F.B.M., (2017). A critical examination of internal control systems in the public sector, a tool for alleviating financial irregularities: Evidence from Ghana, *Research Journal of Finance and Accounting*, 8(22), pp. 94-110.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Yasin, M. and Mokhtar, M.Z. (2022). Accountability and financial management practices in educational institutions, *Journal of Education and Social Policy*, 9(1), pp. 101–110.

Yin, R.K. (2018). *Case study research and applications: Design and methods.* 6th ed. Thousand Oaks, CA: Sage.

Yu, K. and Shay, C. (2022). Tokenism and barriers to genuine learner participation in school governance in one progressive South African girls' high school, *South African Journal of Education*, 42(4). doi:10.15700/saje.v42n4a2115.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

LIST OF APPENDICES

APPENDIX 1: PROPOSED DATA COLLECTION TOOLS (ENGLISH INTERVIEW GUIDES)

SECTION A: BIOGRAPHICAL INFORMATION

Please complete the following by marking an X in the appropriate column

1. GENDER

MALE	
FEMALE	

2. AGE

Between 18 -29	
Between 30 -39	
Between 40-49	
Between 50-59	
60 and above	

3. LEVEL OF EDUCATIONAL

Illiterate	
Primary school education	
Secondary school education	
Matric	
Above	

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

4. YOUR POSITION IN SBG AND NUMBER OF YEARS IN SGB

CATEGORY		NUMBER OF YEARS IN SGB
SGB chairperson		
Principal		
SGB Treasurer		
Financial Officer		

5. AREA WHERE YOUR SCHOOL IS LOCATED

Village	
Township	
Farm	
Town	

6. STATUS OF YOUR SCHOOL

Fee-paying	
No fee paying	

7. QUINTILE RANKING

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Quintile 1	
Quintile 2	
Quintile 2	
Quintile 4	
Quintile 5	

FACE-TO-FACE INTERVIEW GUIDE WITH SCHOOL PRINCIPAL

Themes:

1. **Financial regulations**
2. **Financial management level**
3. **Financial capabilities**
4. **Financial handling**
5. **Gaps /challenges in financial management**
6. **Financial management improvement**

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Good day! My name is Joyce Maimela. I am a student at the University of South Africa studying towards the fulfilment of the requirements of a Doctor of Philosophy in Developmental Studies. My research topic is "**Enhancing effective governance through the evaluation of financial Management practices in public schools in the city of Tshwane South Africa**". The main objective of this study is to evaluate the effectiveness of financial management in public schools of the City of Tshwane, South Africa. I would like to take this opportunity to thank you for participating in the study. I would like to assure you that I will stick to the ethical codes of conduct with regard to conducting research as stated in my application. The interview will take about 30-45 minutes or less. So, feel free to use a language you can understand better and do not hesitate to ask for clarity in case there is a need. The participation in this study is voluntary; no one is forc ed to participate. You can withdraw at any stage of this research without any harm or intimidation. You are guaranteed that no name will be mentioned in this interview or in the report after this interview. It means that your name and the name of your school will remain anonymous and confidential, and the information given here will be used for study purposes only. The interview is recorded for the quality of data collection and interpretation. May we start with the interview now?

Thank you for your time!

A. Theme: Financial regulations

1. What financial regulations or guidelines are in place to govern the management of finances in public schools?
2. What does Section 21,1 C school mean for the financial management of the school?
3. What would you say are the legal obligations of principals about the financial management of the school?

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

4. Does the school have a finance policy?

4.1 Did you ever participate in the development of your school's finance policy?
4.2 How would you describe the role of these financial regulations in ensuring transparent and accountable financial management in schools?

5. How do you ensure financial legislation is implemented by finance personnel?

Theme B Financial management level

1. Who is responsible for funding schools in your province?
2. Who is responsible for drawing up a budget, and what is your role in this regard?
3. To what extent does the budget reflect the school's goals and objectives?

Theme C: Financial capabilities of financial officials

1. Is your finance committee functional and constituted according to the law?

2. What is the composition of your finance committee?

3. What is the knowledge and understanding of your roles and responsibilities as members of the finance committee?
4. Have you received any training in school financial management?
5. In your opinion, how well did the training interventions you received address your needs?

Theme D: Financial handling

1. Do you have any financial management courses/certificates as part of your qualification?
2. Can you briefly explain the procurement procedures when spending funds?
3. What steps are followed when paying for goods delivered and services rendered to the school?

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

4. How do you ensure that financial records are kept and maintained?
5. How many bank accounts does the school have, and what is the purpose of these accounts?
6. How are the parents informed of the school's expenditure?
7. How is the accountability of school funds to the stakeholders carried out in your school?

Theme E: Gaps/ challenges in financial management

1. Explain any instance where a power struggle developed between you and the chairperson of the governing body about a financial matter.
2. Explain any corruptive practices that you are aware of in relation to the school's finances.
3. What challenges or constraints do you encounter in managing the finances of the public school?

3.1 How do these challenges impact the effectiveness of financial management?

4. What impact do the education levels of parent governors have on the management of the school's finances?

Theme F: Improvement of financial management

1. How does the school continuously assess and improve its financial management practices?
2. What strategies do you employ at your school to ensure good financial management?

THANK YOU

FACE TO FACE INTERVIEW GUIDE WITH SCHOOL SGB CHAIRPERSON

Themes:

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

1. Financial regulations
2. Financial management level
3. Financial capabilities
4. Financial handling
5. Gaps /challenges in financial management
6. Financial management improvement

A. Theme: Financial regulations

1. Does the school have a finance policy?
2. Did you ever participate in the development of your school's finance policy?
3. Comment on whether there are any aspects of the school's financial management that, in your opinion, are not done in line with the legal prescripts?
4. Comment on contributions that you have made in the development of policies and committees that assist in the management of the school's finances.

Theme B Financial management level

1. Who governs the school finances?
2. Who is responsible for drawing up a budget, and what is your role in this regard?
3. How do you report to parents about the usage of funds?

Theme C: Financial capabilities of financial officials

1. What is your role in financial management?
2. Do you have any experience in managing the finances of the school?
3. Is your finance committee functional and constituted according to the law?
4. What is the composition of your finance committee?
5. Have you received any training in school financial management?

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

6. In your opinion, how well did the training interventions you received address your needs?

Theme D: Financial handling

1. Do you have any experience in managing the finances of the school?
2. How are goods purchased at your school?
3. How do you ensure that financial records are kept and maintained?
4. How many bank accounts does the school have, and what is the purpose of these accounts?
5. How are the parents informed of the school's expenditure?

Theme E: Gaps/ challenges in financial management

1. Explain any instance where a power struggle developed between you and the school principal about a financial matter.
2. Explain any corrupt practices that you are aware of in relation to the school's finances.
3. What challenges or constraints do you encounter in managing the finances of the public school?
4. **Follow up**:

4.1 How do these challenges impact the effectiveness of financial management?

Theme F: Improvement of financial management

1. How does the school continuously assess and improve its financial management practices?

2. What strategies do you employ at your school to ensure good financial management?

THANK YOU

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

FACE TO FACE INTERVIEW WITH SGB TREASURER

Themes:

1. Financial regulations
2. Financial management level
3. Financial capabilities
4. Financial handling
5. Gaps /challenges in financial management
6. Financial management improvement

A. Theme: Financial regulations

1. Does the school have a finance policy?
2. Did you ever participate in the development of your school's finance policy?
3. How would you describe the role of these financial regulations in ensuring transparent and accountable financial management in schools?

Theme B Financial management level

1. Who governs the school finances?
2. Who is responsible for drawing up the school budget, and what is your role in this regard?
3. When do you draw the school budget?
4. How do you report back to parents about the usage of funds?

Theme C: Financial capabilities of financial officials

1. What are your responsibilities in the management of finances as the head of the financial committee?
2. Do you have any experience in managing the finances of the school?
3. Is your finance committee functional and constituted according to the law?
4. Have you received any training in school financial management?

   Follow up:

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

5. In your opinion, how well did the training interventions you received address your needs?

Theme D: Financial handling

1. How often do you check and monitor the financial reports as prepared by the finance officer?
2. Which documents must be provided before you sign a payment?
3. In which circumstances are you legally allowed to sign blank cheques?
4. How many bank accounts does the school have, and what is the purpose of these accounts?
5. What steps are followed when paying for goods delivered and services rendered to the school?

Theme E: Gaps/ challenges in financial management

1. Explain any instance where a power struggle developed between you, the school principal and the SGB chairperson about a financial matter.
2. Explain any corruptive practices that you are aware of in relation to the school's finances.
3. What challenges or constraints do you encounter in managing the finances of the public school?

   Follow up:

4.1 How do these challenges impact on the effectiveness of financial management?

5. Explain any aspects of the school's financial management that in your opinion, are not done in line with the legal prescripts?

Theme F Improvement of financial management.

1.How does the school continuously assess and improve its financial management practices?

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

2. What strategies do you employ at your school to ensure good financial management?

THANK YOU

FACE-TO-FACE INTERVIEW WITH SCHOOL FINANCE OFFICER

Themes:

1. Financial regulations
2. Financial management level
3. Financial capabilities
4. Financial handling
5. Gaps /challenges in financial management
6. Financial management improvement

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Good day! My name is Joyce Maimela. I am a student at the University of South Africa studying towards the fulfilment of the requirements of a Doctor of Philosophy in Developmental Studies. My research topic is ""**Enhancing effective governance through the evaluation of financial Management practices in public schools in the city of Tshwane South Africa**".". The main objective of this study is to evaluate the effectiveness of financial management in public schools of the City of Tshwane, South Africa Once more, I would like to take this opportunity to thank you for participating in the study. I would like to assure you that I will stick to the ethical codes of conduct with regards to conducting research as stated in my application. The interview will take about 30-45 minutes or less. Feel free to use a language you can understand better and do not hesitate to ask for clarity in case there is a need. The participation in this study is voluntary; no one is forced to participate. You can withdraw at any stage of this research without any harm or intimidation. You are guaranteed that no name will be mentioned in this interview or in the report after this interview. It means that your name and the name of your school will remain anonymous and confidential, and the information given here will be used for study purposes only. The interview is recorded for the quality of data collection and interpretation. May we start with the interview now?

Thank you for your time! Thank you for your time!

Theme A: Financial regulations

1. Does the school have a finance policy?

2. Did you ever participate in the development of your school's finance policy?

3. How would you describe the role of these financial regulations in ensuring transparent and accountable financial management in schools?

Theme B Financial management level

Who is responsible for drawing up a budget, and what is your role in this regard?

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Theme C: Financial capabilities of financial officials

1. Do you have a 'financial management' course as part of your current or previous studies?
2. Is your finance committee functional and constituted according to the law?
3. What do you know about the following financial documents? Explain in one sentence:
a) Receipt book
b) Requisition form
d) Claim form
e) Finance policy
4. Who authorises your payments to service providers?
5. Which challenges do you experience in carrying out your duties and responsibilities as a finance officer?
6. Who is responsible for bookkeeping in your school?
7. What is the knowledge and understanding of your roles and responsibilities as members of the finance committee?
8. Have you received any training in school financial management?
9. In your opinion, how well did the training interventions you received address your needs?

Theme D: Financial handling

1. Do you have financial management course/ certificate as part of your qualification?
2. How are goods purchased at your school?
3. Do you conduct fundraising activities in your school? If **yes**, explain how?
4. How do you ensure that financial records are kept and maintained?
5. How many bank accounts does the school have, and what is the purpose of these accounts?

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

6. What steps are followed when paying for goods delivered and services rendered to the school?

Theme E: Gaps/ challenges in financial management.

1. Explain any corruptive practices that you are aware of in relation to the school's finances.
2. What challenges or constraints do you encounter in managing the finances of the public school?
3. How do these challenges impact the effectiveness of financial management?
4. Explain any aspects of the school's financial management that, in your opinion, are not done in line with the legal prescriptions?

Theme F: Improvement of financial management.

1. How does the school continuously assess and improve its financial management practices?

2. What strategies do you employ at your school to ensure good financial management?

THANK YOU

E- APPENDIX: FACE-TO-FACE INTERVIEW GUIDE WITH THE DISTRICT FINANCE OFFICER

Themes:

7. **Financial regulations**
8. **Financial management level**

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

9. **Financial capabilities**
10. **Financial handling**
11. **Gaps /challenges in financial management**
12. **Financial management improvement**

Good day! My name is Joyce Maimela. I am a student at the University of South Africa studying towards the fulfilment of the requirements of a Doctor of Philosophy in Developmental Studies. My research topic is ""**Enhancing effective governance through the evaluation of financial Management practices in public schools in the city of Tshwane, South Africa**". The main objective of this study is to evaluate the effectiveness of financial management in public schools of the City of Tshwane, South Africa Once more, I would like to take this opportunity to thank you for participating in the study. I would like to assure you that I will stick to the ethical codes of conduct with regards to conducting research as stated in my application. The interview will take about 30-45 minutes or less. Feel free to use a language you can understand better and do not hesitate to ask for clarity in case there is a need. The participation in this study is voluntary; no one is forced to participate. You can withdraw at any stage of this research without any harm or intimidation. You are guaranteed that no name will be mentioned in this interview or in the report after this interview. It means that your name and the name of your school will remain anonymous and confidential, and the information given here will be used for study purposes only. The interview is recorded for the quality of data collection and interpretation. May we start with the interview now?

Thank you for your time!

Theme A: Financial regulations

1. What policies and guidelines are in place for financial management in public schools under your jurisdiction?

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

2. How are schools supported in understanding and implementing these policies?
3. In your experience, are there common areas where schools struggle to comply with financial management policies?

Theme B: Financial management level

1. Who is responsible for funding schools in your province?
2. Which methods are used to fund the schools?
3. What are schools using the allocated funds for?

Theme C: Financial capabilities of financial officials

1. What training or support is provided to school principals, finance officers, or School Governing Bodies (SGBs) to enhance financial management skills?
2. Do you think current training programs are sufficient? If not, what improvements would you suggest?

3. How often do you monitor and control the financial records in schools?

4. Can you briefly describe your role and responsibilities in managing or overseeing financial matters in public schools?

5. Briefly explain SGB's financial roles and responsibilities, and their understanding of such roles and responsibilities.

6. Who should be responsible for the safekeeping of financial records and conducting internal and external auditing?

Theme D: Financial handling

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

1. Do you have any financial management courses/certificates as part of your qualification?
2. Who should be responsible for handling and banking the school's finances, drawing up the budget, and controlling and monitoring the financial books?
3. Which documents should be used for banking school money?

4. Can you briefly explain the procedure that SGB should follow for the procurement of goods and payments of services.

5. Which funds should be used to pay for procured goods and services, and which items should be procured?

6. How should financial reporting be done to the district, and why should it be done?

7. What are the reasons for submitting financial reports to the district office?

Theme E: Gaps/ challenges in financial management.

1. What are your experiences of financial mismanagement in schools?
2. How are financial mismanagement reported or dealt with, and who are the victims?
3. What are the SGB challenges in executing their roles and responsibilities?
4. Explain any corrupt practices that you are aware of in relation to the school's finances.
5. What challenges or constraints do you encounter in managing the finances of the public school?
6. How do these challenges impact the effectiveness of financial management?
7. What impact do the education levels of parent governors have on the management of the school's finances?

8. What are the most common challenges faced by schools in managing their finances effectively?

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

9. In your opinion, what are the root causes of financial management problems in public schools?

Theme F: Improvement of financial management.

1. How does the district address issues such as mismanagement, lack of accountability, or financial non-compliance?
3. In your view, what strategies could be implemented to improve financial management in public schools?
2. How can the district better support schools to ensure financial resources are utilised effectively for educational outcomes?

THANK YOU

DOCUMENT ANALYSIS TOOL

Documents selected	**Data to be analysed:**
Finance policy documents	Availability of policy documents, usage of policy documents. Formulation and implementation of school finance policies.
Minutes of the SGB meetings	How are they conducting meetings in governance, reading, and acceptance of minutes of the previous meeting?
Agendas	Availability of the Agenda of the meeting.
Attendance registers	Are attendance available, indicating members' portfolios, date and signed?
Minutes of the finance and procurement committee meetings	Reading and acceptance of minutes of the previous meeting, and how they conduct meetings. Their role in managing school finances.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Documents selected	Data to be analysed:
Financial statements and reports	Auditing of financial statements, bookkeeping, and financial recording.
2024/2025 approved school budgets	Budgeting, implementation of budgeting procedures. Monitoring under-spending and over-spending of school finances.
Section 21 paper budgets	Availability of both indicative and final budget certificates.
Deposit books, deposit slips, cash receipt journals, and petty cash journals	Availability of deposit books, deposit slips and cash receipt journals.
Chequebooks and cheques counterfoils	Availability of cheque books and cheques counterfoils.
Claim forms, cheque requisition forms, and cash payment journals.	Claim forms, cheque requisition forms, and cash payment journals.
Procurement quotations and the adjudication forms	List of all procurement quotations per project and the adjudication forms.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

APPENDIX 2: PARTICIPANT INFORMATION SHEET

ENQUIRIES: MAIMELA JM
CELL: 062 123 1994
EMAIL: JoiskyM@gmail.com 1 WALTER STREET
THE ORCHARDS
0182
14/11/2024

LETTER OF CONSENT FOR INTERVIEW WITH THE SCHOOL GOVERNING BODY TREASURER

INTERVIEW DATE:

TIME:

Dear Prospective Participant

My name is Joyce Maimela, a registered student at the University of South Africa studying towards the fulfilment of the requirements for the degree of Doctor of Philosophy (PhD) in Development. The title of the research is ***"Enhancing* effective governance through the evaluation of financial Management practices in public schools in the city of Tshwane**

South Africa*".* I have been awarded a bursary to fund the financial requirements of this research project and to ensure its completion by the academic year 2025.

WHAT IS THE PURPOSE OF THE STUDY?

The primary aim of the study is to evaluate the effectiveness of the management of finances in schools located in Tshwane, South Africa. To achieve this goal, the study seeks to:

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

- Evaluate levels of financial management in public schools of the City of Tshwane in Gauteng Province, South Africa.
- Determine the financial capabilities of financial officials in public schools of the City of Tshwane.
- Investigate gaps in financial management at public schools of the City of Tshwane.
- Propose a mechanism to improve financial management gaps at public schools in the City of Tshwane.

WHY AM I BEING INVITED TO PARTICIPATE?

You have been invited to participate because of your expertise in school governance and financial management. Additionally, your personal experiences, perceptions, and attitudes shared during a face-to-face interview will contribute to addressing the research questions.

I obtained your contact details from the school principal via the Gauteng North District and the Gauteng Department of Education. The eligible participants include school principals, chief finance officers, SGB chairpersons, treasurers, and the district financial officers. A total of 26 participants were selected from six schools in the City of Tshwane, South Africa, and therefore, you were chosen as one of the participants.

WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?

You will be expected to respond to the semi-structured, open-ended questions of the study.

The expected interview will be face to face which will last for 30-45 minutes to seek information about how the school manages its finances. Interviews will be audio recorded.

CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Participating in this study is entirely voluntary and declining to participate will not result in any penalties or loss of privileges. Should you choose to take part, you will receive this information sheet to keep for your records and will be requested to sign a written consent form and return an acceptance slip to the researcher. You retain the freedom to withdraw from the study at any point without needing to justify.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

By participating in this study, you will have the chance to reflect on and share your experiences and insights regarding school governance and financial management. Your contributions may deepen understanding in these fields and potentially shape future policies or practices. Furthermore, your input could benefit the wider educational community by improving financial management approaches in schools.

ARE THERE ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?

This study may present low risks. These could include extended interview sessions that may inconvenience participants, possibly causing them to arrive home later than planned. Additionally, participants might experience scheduling disruptions, as the allocated interview time could interfere with their commitments, requiring adjustments to their plans to accommodate the study.

To minimise scheduling disruptions, the researcher will provide participants with informed consent letters in advance, allowing them time to adjust their schedules for the interview.

WILL THE INFORMATION THAT I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL?

You have the right to insist that your name not be recorded anywhere, and no one will be able to connect you to the answers you give. No one, apart from the research and

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

identified members of the research team will know about your involvement in this research. Your answers will be given a code number or a pseudonym, and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings.

Please note that confidentiality agreements should be submitted to the Research Ethics Review Committee for consideration. Participants' answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber, external coder, and members of the Research Ethics Review Committee. Otherwise, records that identify participants will be available only to people working on the study, unless you give permission for others to view them.

Your anonymous data may be used for other purposes, such as a research report, journal articles and/or conference proceedings. Your privacy will be protected in any publication of the information. A report of the study may be submitted for publication, but individual participants will not be identifiable in it.

HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?

The researcher will store hard copies of your interview for a period of five years in a locked filing cabinet at home for future research or academic purposes. Electronic information will be stored on a password-protected computer and in the researcher's personal cloud account. Future use of the stored data will be subject to further review by the Research Ethics Review Committee for approval, if applicable. After a period of five years, hard copies will be burned to ashes, and electronic data will be permanently deleted.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

No payments or incentives will be provided to participants. Participants will incur no costs as data collection will take place at a place chosen by participants, preferably in the natural research setting.

HAS THE STUDY RECEIVED ETHICS APPROVAL?

This study has received written approval from the Research Ethics Review Committee of the University of South Africa. For justification purposes, a copy of the approval letter can be requested from the researcher.

HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?

If you would like to be informed of the final research findings or any further information, please contact Joyce Maimela on 082 784 0118 or joycemaimela@gmail.com. The findings are accessible for five years. Should you have concerns about the way in which the research has been conducted, you may contact the researcher's supervisor, Dr BN Rasila: rasila.bernard@limpopo.gov.za. Alternatively, contact the Research Ethics and Integrity Advisor of the College of Human Sciences Research Ethics Committee, Prof. Janice Moodley at moodljk@unisa.ac.za; Tel number: 0124298069.

Thank you for taking the time to read this information sheet and for participating in this study.
Thank you.

<insert signature>
<type your name> Joyce Matome Matome

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

APPENDIX 3: CONSENT TO PARTICIPATE IN THIS STUDY

I, _____ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty (if applicable).

I am aware that the findings of this study will be processed into a research report, journal publications and/or conference proceedings, but that my participation will be kept confidential unless otherwise specified.

I agree to the recording of the interview.

I have received a signed copy of the informed consent agreement.

Participant Name & Surname …… (please print)

Participant Signature…….. Date……

Researcher's Name & Surname…… (please print)

Researcher's signature……..Date……

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

Yours sincerely

Joyce Maimela

Researcher

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

APPENDIX 4: GDE APPROVAL LETTER

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

GAUTENG PROVINCE
Department: Education
REPUBLIC OF SOUTH AFRICA

8/4/4/1/2

GDE RESEARCH APPROVAL LETTER

Date:	**24 January 2025**
Validity of Research Approval:	**08 February 2025– 30 September 2025** **2023/447A**
Name of Researcher:	**Maimela JM**
Address of Researcher:	**01 Walter Street**
	Orchards
Telephone Number:	**082 784 0118**
Email address:	**Joyce.maimela@gauteng.gov.za**
Research Topic:	**Promotion of effective governance: An exploration of Finance Management in public schools of the City of Tshwane, South Africa**
Name of University:	**UNISA**
Type of qualification	**PhD**
Number and type of schools:	**3 Primary Schools and 3 Secondary Schools**
District/s/HO	**Gauteng North**

Re: Approval in Respect of Request to Conduct Research

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

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

1

Making education a societal priority

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

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

1. *Letter that would indicate that the said researcher/s has/have been granted permission from the Gauteng Department of Education to conduct the research study.*
2. *The District/Head Office Senior Manager/s must be approached separately, and in writing, for permission to involve District/Head Office Officials in the project.*
3. ***Because of the relaxation of COVID 19 regulations researchers can collect data online, telephonically, physically access schools or may make arrangements for Zoom with the school Principal. Requests for such arrangements should be submitted to the GDE Education Research and Knowledge Management directorate.***
4. ***The Researchers are advised to wear a mask at all times, Social distance at all times, Provide a vaccination certificate or negative COVID-19 test, not older than 72 hours, and Sanitise frequently.***
5. *A copy of this letter must be forwarded to the school principal and the chairperson of the School Governing Body (SGB) that would indicate that the researcher/s have been granted permission from the Gauteng Department of Education to conduct the research study.*
6. *A letter / document that outline the purpose of the research and the anticipated outcomes of such research must be made available to the principals, SGBs and District/Head Office Senior Managers of the schools and districts/offices concerned, respectively.*
7. *The Researcher will make every effort obtain the goodwill and co-operation of all the GDE officials, principals, and chairpersons of the SGBs, teachers and learners involved. Persons who offer their co-operation will not receive additional remuneration from the Department while those that opt not to participate will not be penalised in any way.*
8. *Research may only be conducted after school hours so that the normal school programme is not interrupted. The Principal (if at a school) and/or Director (if at a district/head office) must be consulted about an appropriate time when the researcher/s may carry out their research at the sites that they manage.*
9. *Research may only commence from the second week of February and must be concluded before the beginning of the last quarter of the academic year. If incomplete, an amended Research Approval letter may be requested to conduct research in the following year.*
10. *Items 6 and 7 will not apply to any research effort being undertaken on behalf of the GDE. Such research will have been commissioned and be paid for by the Gauteng Department of Education.*
11. *It is the researcher's responsibility to obtain written parental consent of all learners that are expected to participate in the study.*
12. *The researcher is responsible for supplying and utilising his/her own research resources, such as stationery, photocopies, transport, faxes and telephones and should not depend on the goodwill of the institutions and/or the offices visited for supplying such resources.*
13. *The names of the GDE officials, schools, principals, parents, teachers and learners that participate in the study may not appear in the research report without the written consent of each of these individuals and/or organisations.*
14. *On completion of the study the researcher/s must supply the Director: Knowledge Management & Research with one Hard Cover bound and an electronic copy of the research.*
15. *The researcher may be expected to provide short presentations on the purpose, findings and recommendations of his/her research to both GDE officials and the schools concerned.*
16. *Should the researcher have been involved with research at a school and/or a district/head office level, the Director concerned must also be supplied with a brief summary of the purpose, findings and recommendations of the research study.*

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

Kind regards

.....

Mr. David Bapela
CES: Education Research and Knowledge Management

DATE: 24/01/2025

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

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

APPENDIX 5: DISTRICT APPROVAL LETTER

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

GAUTENG PROVINCE
Department: Education
REPUBLIC OF SOUTH AFRICA

Enquiries: T. Makoe
Directorate: ISSP
Tel: 012 846 3760
Ref: Research Approval Letter

DISTRICT GAUTENG NORTH

TO : **The Principal & SGB**

FROM : **Mr. Zukile Kosi**
District Director: Gauteng North

DATE : **02 February 2024**

SUBJECT : **PERMISSION TO CONDUCT RESEARCH AT SCHOOLS IN DISTRICT GAUTENG**

Permission is hereby granted Ms Joyce Maimela to conduct research at your institution for a study on the **Promotion Of Effective Governance: An exploration of finance Management in Public schools in Tshwane.**

The researcher shall make arrangements for research with the school management. The school staff and SGB are requested to cooperate with and give support to the researcher.

The researcher may however not disrupt the normal school programme during research. As per the GDE approval guidelines, research may only be conducted from the second week of February, until the end of the third term. Otherwise, if incomplete, the research process may continue the following through and pending an amended Research Approval letter.

The school may request for the research outcome directly from the researcher or Knowledge Management & Research at GDE Head Office.

Regards

Mr. Z. Kosi
District Director: Gauteng North
Date: 6/2/2024

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

APPENDIX 6: ETHICS CERTIFICATE

UNISA university of south africa

College of Human Sciences_CREC

NHREC Registration # : (Rec-240816-052)
Ref #: 3822
Name: Ms JOYCE MAIMELA
Student #: 30920604

Date: 08/10/2024

Dear: Ms JOYCE MAIMELA

Decision: Ethics Approval from 08 October 2024 to 07 October 2025

Researcher: Ms JOYCE MAIMELA

1 WALTER STREET THE ORCHARDS 0182

PRETORIA

30920604@mylife.unisa.ac.za 0827840118

Supervisor: Dr Bernard Naledzani Rasila nrasila291@gmail.com

Promotion of Effective Governance: An Exploration of Finance Management in Public Schools of the City of Tshwane in South Africa

Qualification: PhD

Thank you for the application for research ethics clearance by the College of Human Sciences_CREC for the above-mentioned research study. Ethics approval is granted for one year.

The **low-risk application** was **reviewed** by the College of Human Sciences_CREC on **08 October 2024** in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment.

The proposed research may now commence with the provisions that:

1. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.
2. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the College of Human Sciences_CREC.
3. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
4. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing, accompanied by a progress report.

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

5. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.

6. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data requires additional ethics clearance.

7. No field work activities may continue after the expiry date (**07 October 2025**). Submission of a completed research ethics progress report will constitute an application for renewal, for Ethics Research Committee approval.

Additional Conditions

1. Disclosure of data to third parties is prohibited without explicit consent from Unisa.
2. De-identified data must be safely stored on password protected PCs.
3. Care should be taken by the researcher when publishing the results to protect the confidentiality and privacy of the university.
4. Adherence to the National Statement on Ethical Research and Publication practices, principle 7 referring to Social awareness, must be ensured: "Researchers and institutions must be sensitive to the potential impact of their research on society, marginal groups or individuals, and must consider these when weighing the benefits of the research against any harmful effects, with a view to minimising or avoiding the latter where possible." Unisa will not be liable for any failure to comply with this principle.

Note

The reference number 3822 should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.

Kind regards,



Prof Khatija Khan
Chair of College of Human Sciences_CREC
E-mail: khankb@unisa.ac.za

Professor Omwoyo Bosire Onyancha
Executive Dean / By delegation from the Executive Dean of College of Human Sciences_CREC
E-mail: onyanob@unisa.ac.za

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

APPENDIX 7: Editing and Proofreading Report

21 January 2026

This letter serves to confirm that I, Prof. I. Ndlovu of the English Department, University of Pretoria, have proofread and edited a PhD thesis titled “Enhancing Effective School Governance Through Evaluation of Financial Management in City of Tshwane, South Africa” by Joyce Maimela.

I carefully read through the document, focusing on proofreading and editorial issues. The recommended suggestions are clearly highlighted and can either be accepted or rejected using the Microsoft Track Changes Function.

Yours Sincerely



Prof. Isaac Ndlovu, PhD
English Department
16-24 Humanities Building
Cnr Lynnwood Road/Roper Street,
University of Pretoria
Hatfield Campus
South Africa
Tel. 012 420 4769
E-mail: isaac.ndlovu@up.ac.za

University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za