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# Evaluating the Effectiveness of Monitoring Financial Performance in South African Public Schools

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## Abstract

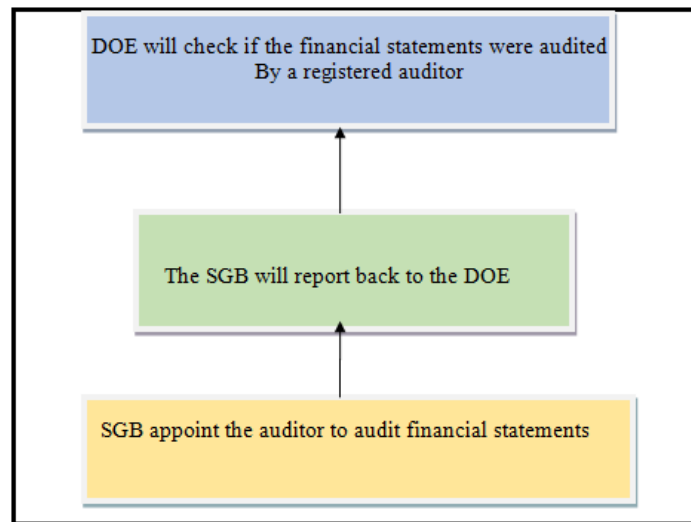
This study seeks to evaluate the effectiveness of monitoring financial performance of governing body in South Africa public schools by examining financial policies if they are effectively and efficiently implemented across public schools in uMgungundlovu district. Furthermore, governing body should ensure that policies are implemented successfully to improve financial performance at a school level. Most of the study are conducted on training of school governing bodies and finance committee members. Little, study is conducted in measuring the financial performance of governing body in South Africa public schools. A mixed method descriptive design was employed in this study using semi-structured online interviews and questionnaire to gather data from 53 governing body members who were purposively selected in uMgungundlovu district, KwaZulu Natal. The data was analysis using both thematic and SPSS version 24. The major finding of the study reveals that a lack of clarity and inadequate training of newly appointed governing body members and user-unfriendliness of financial guidelines is used. Furthermore, the used of different training manual in all 9 provinces show lack of collaboration between the provinces. Additionally, there was a lack of effective communication and coordination among both the internal and external stakeholders, and a noticeable absence of consequence management by the Department of Basic Education. The study recommends that the Department of Basic Education should consider designing a user-friendly digital training manual to assist the finance committee members and governing bodies. Furthermore, to develop a digital monitoring and evaluation model to check the use of funds and organizational performance is imperative in the days of artificial intelligence.

## Keywords

Accountability, Decentralization, Financial performance, Finance Committee, Artificial Intelligence

## INTRODUCTION AND BACKGROUND

School governing bodies (SGBs) have the responsibility to ensure that the monitoring and spending of schools' funds is transparent and can account to all the transactions in the financial statements. Beckham and Wills (2016) agree that monitoring the financial performance of school governing bodies is challenge, this is attributed by the lack of monitoring tools by the Department of Basic Education (DBE). According to South African Schools Act (SASA) the governing bodies are required to prepare all the financial statements required by the Department of Basic Education. The Department of basic Education allocates funds to public schools. Furthermore, the DBE provides the budget to schools to adhere too as a tool for monitoring. Therefore, the SGBs appoints the independent auditor to prepare the audit report. The school just receives an audit report and the audit report indicates if a school received a qualified audit report, unqualified audit report or disclaimer. Pertaining to financial performance, all financial statements are audited; a copy is sent to the Department of Basic Education within six months of the accounting period by SGBs. The biggest problem lies on financial reporting system used by Department of Basic Education currently uses bottom up approach as reported by (Ngcobo, 2024). To illustrate this point the diagram will expatiate on how financial reporting is done:



**Fig. 1** Financial reporting structure

*Source:* self-generated

As illustrated in Fig. 1, it is expected that each school should have a finance committee to do the monitoring and evaluation of funds within the school and the financial statement should be audit by the auditor that is appointed by the SGB. Governing body has the responsibility ensuring that the spending of school funds is transparency, and they should do all the financial statement required by the Department of Basic Education. However, the Department of Basic Education lack the monitoring and evaluation of financial statements. Furthermore, Corruption Watch (2016) reported the mismanagement of funds by Vezokuhle Primary School at uMgungundlovu District in kwaMpumuza and corruption at Glenvista high in Johannesburg, which involved high profile members of the school governing body (SGB) who misused R 1.9 million of school money. In 2017, Corruption Watch reported on maladministration of school funds at Firethorn Primary school in Klipspruit that includes the fraudulent cashing of cheques. This shows that they are challenges regarding financial monitoring in South African public schools. The former MEC for Education in Gauteng alluded that the DBE has no capacity to do auditing and financial performance”. They have employed KPMG to audit the financial statement in order to evaluate the financial position of the school. As an educator at uMgungundlovu district, the researcher observed that Department of Basic Education lacks the mechanisms to monitor and check the authenticity of financial statement given by the SGBs. For the afore-mentioned problems, this study seeks to evaluate the effectiveness of monitoring financial performance of governing bodies in uMgungundlovu district, KwaZulu Natal.

## LITERATURE REVIEW

The current financial reporting system is bottom-up approach by the Department of Basic Education, and therefore no proper framework for financial monitoring as reported by (Ngcobo, 2024). As stated by Ngcobo (2024), Transparency and accountability need to be improved. Furthermore, Department of Basic Education advocate monitoring the implementation of public schools’ budgets that promotes transparency and effective management in respect of revenue, expenditure, assets and liabilities of the public schools as supported by (Ngcobo & Ndovela, 2024). Moreover, the emphasis on Norms and Standards for School Funding regulations including any prescribed standards of Generally Recognized Accounting Practice in public school. On the other hand, they is a lack of monitoring tools. Furthermore, literature provides the facts to improve the financial performance to curb malpractice in public schools, referring to Vezokuhle primary school and Glenista high school cases and both schools were receiving unqualified audit report (Watch, 2016). As stated by Ngcobo (2024) governing bodies need to understand role they play in financial reporting. The following table indicates that financial roles of SGB and principal:

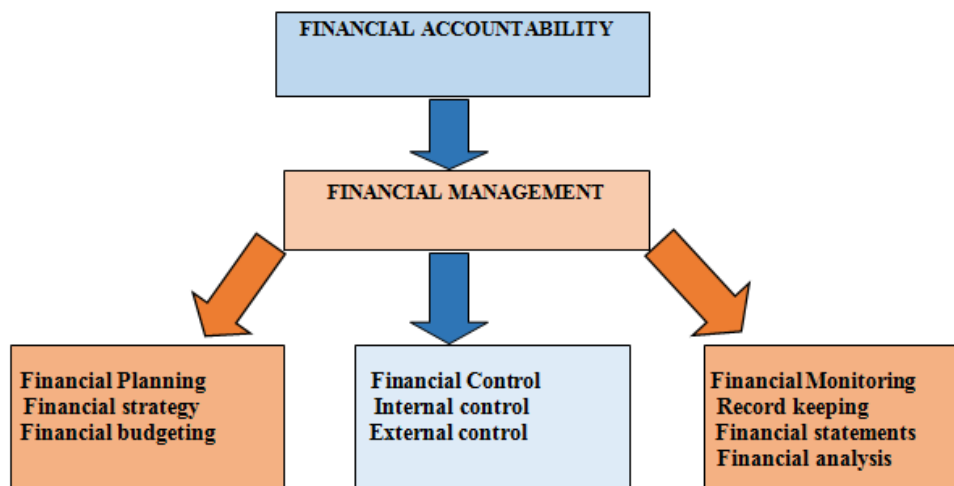
**Table 1** The financial roles of the governing body and the principal

Governing body	Principal
Draw up and submit audited annual financial statements to the provincial office (s 42 (b) and s43(5) of SASA)	Manage the drawing up and finalization of the annual financial statements (chapter A 4.2 (e) (v) of PAM if delegated by SGB)
Start and administer fund (s37(1) of SASA)	Assist SGB with their functions in terms of SASA (chapter A4.2 (e) (v) of personnel administrative measures (PAM))
Keep the maintain one banking account (section 37 (3) of SASA)	Support and guide expenditure in consultation with the SGB (chapter A 4.2. (e) (v) of PAM)
Keep the financial records of the school (s42 (a) of SASA)	assist SGB with keeping proper record of school account (chapter A 4.2 (e) (i) of PAM)
Prepare an annual budget and submit to parents for approval ( s38 of SASA)	Administer the process of budgeting for cost and manage the budget (chapter C3.3 of PAM)

*Adapted from:* Western Cape Education Department, 2010. Basic financial system for schools. Cape Town: Western Cape Education Department. p.9.

Furthermore, the need for decentralization allows stakeholders to participate at a level in which they have direct impact on matters that concern school, it also allows different capacities and inequalities of power and influence at governance level to be expressed more strongly as supported by (Sebidi, 2019). The role of principals and finance committee in managing schools' finances is complex as supported (Beyers & Mohloana, 2015; Blake & Mestry, 2014; Mestry, 2004; Mestry & Govindasamy, 2014; Motsamai, Jacobs & De Wet, 2011; Koross, Ngware & Sang, 2009; Xaba & Ngubane, 2010). Their functions seem to overlap, giving rise to conflicts amongst themselves. In addition, the provincial Department of Basic Education regularly sent out circulars to explain and clarifying the interpretation and implementation of legislation. It is necessary for SGB to have knowledge of the legislation. The rights of SGB are clearly defined in the legislation. In addition, principals and other school governors as persons are protected. The scholar's did not cover monitoring of financial performance by school governing body.

As back as Maritz (2005:32) that financial accountability involves a management function, which entails financial planning, financial control and financial monitoring as reflected in Fig. 2 below:



**Fig.2** Financial Accountability Model

*Source:* Adapted from Maritz (2005:32)

This financial accountability model promotes transparency of financial control from the schools to Department of Basic Education. However, does not cover in detail the financial performance of school governing bodies. In addition, relevant documents must be provided by schools which are Income Statement, Statement of Changes in Equity, Balance Sheet, Cash Flow Statement and any other statements which are prescribed by the Accounting Standards Board (ASB). All stakeholders are part and parcel in decision making with regard to public school funds management. The researcher argues that they no framework check the financial performance of school governing bodies. SASA underpins school governance whilst EEA emphasizes the professional duties of principal. On the other hand, PFMA has no direct bearing on schools' purse but the Department of Basic Education applies certain sections of the PFMA to prescribe how schools should manage funds allocated to them from the national treasury. Principals are accountable to their respective heads of the department. This lead to unclear model of financial performance of school governing in South Africa.

### **Public Finance Management Act of 1999**

It was mentioned above that PFMA does not apply parse but HODs as accounting officers do prescribe through circulars to principals and SGBs, how the state resources allocated to schools should be spent. In addition, schools are expected to use the allocations for resources, services, maintenance and repairs of schools. However, the use of public school funds according to PFMA, states that 50% should be for learning and teaching support materials. Another 50% is for service rendered, repairs and maintenance of schools (Ngcobo & Khumalo, 2022). On the other hand, the principals are advised to stick to this advice. Section 21 schools receive their funding directly from their bank account. SGB should take full responsibility of funds and report back to department of basic education.

### **The National Norms and Standards for School Funding**

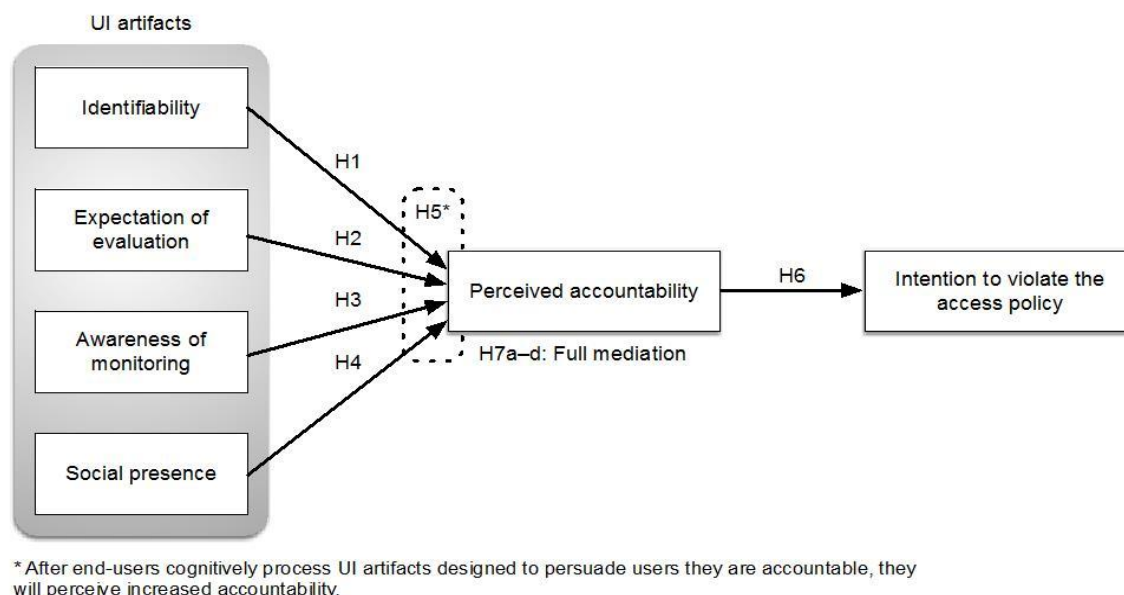
Since 1996 the governments' educational reforms have focused on access, equity, quality and democracy. The states have made great strides in addressing inequality past imbalances in education such as the post proximity norms, rationalization and redeployment of teachers and non-teaching staff, management of public-school fees. The functioning of SGB and national norms and standards for school funding (NNSSF) as well as acceptable interventions. Section 34 and 35 of SASA mandate the state to redress historical imbalances and attempts to restructure the South African education landscape. Section 34 of SASA prescribes that state should fund public schools from public revenue. Section 35 of SASA stipulates that the state should carry out the responsibility described in section 34. In contract to this, inequalities in resource allocation from the state have been removed but inequalities still persist for number of reasons for example the inability of parents to pay school fees.

## The South African Schools Act

The SASA 84 of 1996 deals directly with schools' financial management. Section 12 (1) of SASA require the member of the executive council (the provisional MEC) to provide public schools education of learners. In addition, section 34 of SASA (1996) requires that the state must fund public schools on an equitable base. Furthermore, section 35 of SASA determines that the minister of Education after consultation with other role players must determine norms and minimum standards for funding public schools. Governance of a school rest with the SGB as per SASA. The professional management of school's rest with the principal. The department management function is limited to professional management of the school through the principal as the employee of the department. Financial management is a crucial function of school governance to achieve effective education. SASA emphasis is on partnership between parents and government in order to devolve maximum decision making and power from education department to SGBs (Ngcobo & Khumalo, 2022).

## Theoretical framework

This research paper adopted accountability theory. According to Vance, Lowing and Eggett (2015) define accountability theory as the justification of what was happening from part to another. In addition, accountability theory was developed by Tellock (2015) to promote the effectiveness in organization research. Vance (2013) stated that accountability theory can be used as framework for reporting from one level to another. In addition, this theory can be utilized as the mechanism to improve accountability in public officials, government agencies and accounting firms (Vance 2015). They are four elements of accountability theory which are identifiability, expectation evaluation, awareness of monitoring and social presence. The following diagram will show the relationship between the four concepts:



**Fig. 3 Accountability Theory**  
*Source:* Vance, Lowry and Eggett (2015, p.348)

### Identifiability

This theory states that a person who will be responsible for the organization must have knowledge of the expected outcome. The role of independent auditor is too unsure that documents given by SGBs are in line with the budget of the department of basic education.

### Expectation of evaluation

One party will evaluate the performance by applying rules and regulations. All the record of the school must be done in an open matter by finance committee they must be no hidden agenda within the committee, the transaction of funds must be traceable.

### Awareness of monitoring

This theory clear states that all parts must be aware of their duties. In addition, monitoring budget is done quarterly to ensure that resources are used for their intended purposes and any variances properly accounted for. The SGBs are mandated to manage asset of the school referring to tangible asset, intangible asset and this must be recorded in the asset register to ensure transparency (SASA 1996).

### Social presence

The department of education will need to appoint the accounting firm that has high reputation in terms of their work. This partnership will enhance school financial management; assist the department of basic education in promoting good governance, save money, and enhance service delivery to schools (Vance, Lowry and Eggett 2015, p.348).



### **.Perceived accountability**

The theory of accountability emphasizes that controlling budget is done periodically to review and adjust budget targets with realities obtaining in the school during the financial year.

### **Intention to violate the access policy**

The accountability theory states that no one must be deprived the right to access information. The researcher view is that financial statement must be made available to the public. The SGB will furnish relevant information and supporting documents including proof of payments, cheques, receipts that are need from the schools (Vance, Lowry and Eggett 2015, p.348). Furthermore, according to SASA, it is expected that each school must have a finance committee to do the monitoring and evaluation of funds within the school and the financial statement must be audit by the auditor that is appointed by the SGB, this is done to improve accountability. Contrast to this, Naidu et al. (2008: 179) states that accountability can be improve by finance committee and have the responsibility to ensure that the spending of school funds is transparency, and they must do all the financial statement required by the department of education. In addition, all financial statement is audited a copy must be sent to department of education within six months of the accounting period as per KwaZulu-Natal Department of Education (2002). The Department of Basic Education, KwaZulu Natal has put in place financial reporting guidelines to in improve in accountability. In addition, accountability can be used to promote effectiveness and efficiency of school financial reporting. The drive for accountability is to increase accountability in public schools. The core focus of the SASA is helping to raise awareness about matters of accountability and transparency in schools, SGBs now exist, which report on different aspects of school governance.

### **Knowledge Gap Addressed by study**

The knowledge gap addressed by this research paper is based on the observation and literature. Therefore, this paper has identified the gap in financial performance by school governing bodies in public schools where there is lack of proper framework to check the financial performance by Department of Basic Education.

### **METHODOLOGY**

There are several key research paradigms, each with distinct philosophical foundations and methodological approaches. The main paradigms include positivism, interpretivism, critical theory, and post-positivism as reported by (Cresswell, 2017). This study adopted a mixed method research approach and follows the traditions of the interpretivism paradigm. The sample size consist of 53 governing body members and selected convenience and purposeful in uMgungundlovu district. This study was based in KwaZulu Natal province. The rationale for this, during 2016 to 2022 over 64 cases of mismanagement of school funds and lack of monitoring were reported by Department of Education in KwaZulu Natal (DOE, 2022). In addition, two schools in uMgungundlovu district. Data collection. A data collection method refers to the instruments and procedures to be used in a research study. In this study the researcher used interviews and questionnaire to gather data from school governing body members. Furthermore, the data was analysis using thematic and SPSS version 24.

### **DATA PRESENTATION, ANALYSIS AND INTERPRETATION**

To examine the respondents' awareness of financial performance of school governing body. The context of research, the term "presentation of results" refers to the process of presenting the results and outcomes of a research paper in a form that summarizes the results of the research study.

		Gender			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	31	58.5	58.5	58.5
	Male	22	41.5	41.5	100.0
	Total	53	100.0	100.0	

The survey from questionnaires revealed that a total of 53 participants' responses in total. Women were a majority presented in the governing bodies, who responded to the survey at 58.5% (a total of 31 women) and 41, 5% were male. Furthermore, male indicated that it is difficult to save as a SGB member, because they don't receive any payment. Comparing to the company board, they receive payment if they attend meeting.

As a Finance committee for your draft the financial statement and receipts, payments are provided		
	N	%
Agree	10	18,87%
Disagree	43	81.13%

The survey from questionnaires revealed that finance committee members are provided financial statements without proof of payments and receipts. 81,13% agree that they approve financial statements without seeing proper documents and indicated that they is lack of training from the department of basic education. Furthermore, 18, 87% stated that they want

to see supporting documents before approving financial statements. This is line with the findings by Ngcobo (2024), that there is a lack of understanding of governing body regarding financial management in South African public schools.

<b>The Department of Basic Education provide training on monitoring the financial statements.</b>		
	<b>N</b>	<b>%</b>
Strongly disagree	10	18.8%
Disagree	32	60.3%
Neutral	10	18.8%
Agree	1	1.8%

60.3% governing body members indicated that they is a lack monitoring of financial statements by department of basic education on the month basis. Furthermore, lack of proper training on monitoring. The finding are in line with the circular M3 of 2017 from the DBE affirm that 37% of allegations were related to financial mismanagement in South African public schools as reported by (DBE, 2017). In addition, the root causes for mismanagement in South African public schools includes insufficient documentation, inaccurate financial statements prepared and examined by accounting officers, theft of assets, collusion between principals, SGBs and auditors, poor internal control for compliance with SASA, no accounting manuals in place, lack of segregation of duties between bookkeepers and auditors and changing of the audit opinions.

*School governing body members were divided into 5 groups. The data was collected to all quintile 1 to 5, to cater for all South African public schools. The table below indicate quintile 1 to 5*

<b>Quintile</b>	<b>Coding</b>	<b>SGB members</b>
Quintile 1	Group A	10
Quintile 2	Group B	8
Quintile 3	Group C	12
Quintile 4	Group D	11
Quintile 5	Group E	12

### **Theme 1: The level of understanding about norms and standards for school funding**

*Group C, D and C reported “that they is no clear understanding about NSSF, GRAP and PFMA. Training on this policies is needed, to improve financial performance by SGBs”.*

Moreover, the emphasis on Norms and Standards for School Funding (NSSF) regulations including any prescribed standards of Generally Recognized Accounting Practice (GRAP) in public schools. Literature review provides the facts to improve the financial reporting structure to curb malpractice in public schools as reported by (DBE, 2017 & Gallie 2021). De Bruin, (2014), Cebekhulu (2016) and Mestry, (2017) highlighted the advantages of financial monitoring is a process that involves several different steps of planning, controlling and evaluation.

### **Theme 2: Support for relevant stakeholders**

*“They is the lack of support from relevant stakeholders and the department of basic education need to consider outsourcing members with relevant accounting knowledge to assist public schools this was reported by (Group A & Group B).”*

Furthermore, decentralization allows stakeholders to participate at a level in which they have direct impact on matters that concern school, it also allows different capacities and inequalities of power and influence at governance level to be expressed more strongly (Richards, 2021). The role of principals and SGB in managing schools’ finances is complex (Campher, 2020). Their functions seem to overlap, giving rise to conflicts amongst themselves (Joubert & Bray, 2017). In addition, the provincial Department of Basic Education regularly sent out circulars to explain and clarifying the interpretation and implementation of legislation.

### **Theme 3 Lack of internal financial control measures**

*The participants reported “that they is need to improve internal measures and new framework is needed” (Group A, B, C, D & E).* Circular M3 of 2017 from the DBE affirm poor internal control for compliance with SASA, no accounting manuals in place, lack of segregation of duties between bookkeepers and auditors and changing of the audit opinions.

## **CONCLUSION AND RECOMMENDATIONS**

These principles in the existing accounting standards, such as Generally Recognised Accounting Practice (GRAP), Modified Cash Standards (MCS), International Public Sector Accounting Standards (IPSAS), International Financial Reporting Standards (IFRS) and IFRS for Small and Medium Entities (IFRS for SMEs) were also studied. Where applicable, the national and provincial legislation was consulted to develop principles and or required disclosures. The current framework states the documents that must be submitted to the DBE by governing bodies and finance committee

should monitor the financial statements. There is a missing element from the current reporting framework which is the integrated monitoring financial statements as reported by (Ngcobo, 2024). In addition, the current framework does not address the monitoring financial performance from SGBs to the independent auditor, and to the Department Basic Education to promote accountability from stakeholders (Ngcobo & Ndovela, 2024). Furthermore, it not effective and efficient in addressing financial performance. The used of different training manual in all 9 provinces show lack of collaboration between the provinces, this study recommendations the use of one training manual. Additionally, there was a lack of effective communication and coordination among both the internal and external stakeholders, and a noticeable absence of consequence management by the Department of Basic Education. The study recommend that the Department of Basic Education should consider designing a user-friendly digital training manual to assist the finance committee members and governing bodies. Furthermore, to develop a digital monitoring and evaluation model to check the use of funds and organizational performance is imperative in the days of artificial intelligence. In conclusion, improving monitoring financial performance to curb malpractice in South African public schools. Consistency monitoring may yield positive results to benefits students and improve organizational performance. Furthermore, the advantages of financial monitoring it involves several different steps of planning, controlling and evaluation for public schools in South Africa.

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## DECLARATION OF CONFLICT OF INTEREST

The authors declare no conflict of interest whatsoever.

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