UNIVERSITY OF ZULULAND

CHALLENGES FACED BY PRINCIPALS IN PROMOTING SUSTAINABLE AND EQUITABLE FUNDING OF SCHOOLS AT UMLALAZI CIRCUIT IN KING CETSHWAYO DISTRICT

By

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DECLARATION

I, Dumisani Sikhakhana hereby declare that the research involved in my thesis submitted in partial fulfilment of the Master's degree in education entitled: ***"Challenges faced by principals in promoting sustainable and equitable funding of schools at Umlalazi Circuit in King Cetshwayo district,"*** presents my original work. The sources used and quoted have been indicated and acknowledged using complete references.

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ABSTRACT

This study investigated the challenges faced by secondary school principals in promoting sustainable and equitable funding at UMlalazi Circuit in King Cetshwayo District. The parents and teachers are dissatisfied with the administration and management of funds at levels of the education departments starting from the province down to schools. The principals facing these challenges of funding daily have motivated the researcher to conduct this research. Most schools, in particular the no-fee schools, are struggling when it comes to, matters involving money because their income is from the Department of Basic Education. The study has alerted the stakeholders in education to do introspection on equity and justice in the funding of schools. It is believed that once these challenges are scrutinised, they will remedy the situation. An interpretive paradigm was used and the research design was qualitative. The data were generated using literature review and empirical research. Data gathering techniques used were the semi-structured interviews for all participants, (school principals' focus groups and all SMTs including deputy principals). Observation and document analysis were used to analyse the data thematic.

The tools used during the data collection process were an interview schedule, observation checklist and voice recorders. The research covers areas which include problems encountered by the principals resulting in poor funding, the role of the principals in promoting sustainable and equitable funding and the measures to be employed in solving the problems encountered. The findings indicated that some practices and policies of the Department, mismanagement, maladministration and misappropriation of funds affect the smooth running of the schools. The no-fee schools are all challenged but the complexity of problems encountered varies. Recommendations made include reviewing Departmental policies and practices, training the principals and finance committees on financial management and the need for stakeholders to join hands in improving the financial situation in schools.

KEY WORDS: Challenges, Funding, Paradigm, Stakeholders, Training

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ACRONYMS

DBE: Department of Basic Education

HIV: Human Immunodeficiency Virus

AIDS: Acquired Immunodeficiency syndrome

HOD: Head of Department

KZN: KwaZulu Natal

KCD: King Cetshwayo District

LTSM: Learner Teacher Support Material

MEC: Member of the Executive Council

P: Principal

DP: Deputy Principal

PPE: Personal Protective Equipment

RSA: Republic of South Africa

RBM: Richards Bay Minerals

SASA: South African Schools Act

SMT: School Management Team

SGB: School Governing Body

CHAPTER ONE

OVERVIEW OF THE STUDY

1.1 Introduction

The fundamental pledge by the Department of Basic Education to address the sustainable and equitable distribution of funding in all public schools through norms and standards is the ultimate priority for the South African School Act 1996 (SASA, 1996). To effectively re-organise and improve sustainability and equity in public schools, competent school leaders must be at the helm and take ownership in developing a school budget. In this way, spending priorities in all public schools will be streamlined and focused on serving the needs of poorest the schools in the country. The legal obligation of the principal and the relationship of trust between the Department of Education (DBE) and school governing bodies (SGB) to safeguard monies and other assets belonging to the schools must remain unquestionable. Norms and Standards allocated by the Departments of Education lend to the administration of financially untrained principals who impede the management and the delivery of curriculum in schools. Funds are implied to address the basic needs of learners like books and stationery. The principals and School Governing Bodies (SGB) must utilise Norms and Standards for the benefit of all learners, irrespective of the context. Under no circumstances should a learner be deprived of learning because of the non-payment of school fees (Mestry, 2017). South African Schools Act (SASA) (1996) states that financial management is an important duty for the school principal as an ex-official member of the School Governing Body (SGB). Some schools do not employ a competent person to guide how finance should be disbursed due to a lack of budget policies to direct daily operation and decision on how to use funds and other resources, which mean that principals and the SGB should develop policies for their schools (Staatkoerant, 2018).

This study investigates the challenges school principals encounter and things they do to promote accountable financial management principles according to SASA, an understanding of their role in promoting sustainability and equitable funding in schools. Chikoko (2015) argues that the principal's role is multifaceted and multi-linear; it can take shape in various directions. SASA clearly distinguishes the role of the principal and that of the SGB. The SGB is responsible for school governance but running the school daily is the duty of the principal. It is crucial that the principals have to lead in the planning of school finances and be accountable. The study investigated the barriers that hinder principals' performance in their duties as school managers. It is argued that these challenges may emanate from the schools or the principals' illiteracy in financial management. Some challenges emerge from the Department of Education’s (DoE’s) allocation of funds (Mestry, 2019). Naidoo and Mestry (2017) confirm that the lack of financial management skills from principals and the amount of money allocated (which schools consider to be insufficient) bring challenges to the schools’ needs.

1.2 Background of the study

SASA (1996) introduced many changes meant to improve efficiency in public schools. Some of these changes brought the improvement in how SGB must assist schools to formulate transparent budgets by including parents, educators, and learners in the committee. These stakeholders should engage in school governance, especially in financial and resource management. The principal holds fiduciary duty and is fully accountable for the day-to-day management of funds (Rangongo, Mohlakwana & Beckmann, 2016).

The main fundamental goal of Norms and Standards is to address equity, which means fair distribution and ownership, while social justice, in the educational context, means the fair and equal treatment of schools, the study investigated the challenges of norms and standards addressing equity and social justice. Currently, the majority of schools in poor rural and urban working-class communities still suffer the legacy of large classes, poor physical conditions, and the lack of learning resources (SASA, 1996). Schools have different needs in terms of infrastructure no matter where the school is physically located in urban, semi-urban or rural. Some urban schools supplement their allocation by asking parents to pay school fees, while deprived rural schools are mostly no-fee schools (Staatskoerant, 2018). Some schools were changed from paying to no-fee schools in the hope that norms and standards would accommodate their needs, but others are still struggling with financial support from the Provincial allocation. Physical resources like buildings and payment of wages are not catered for in norms and standards allocated to schools; the budget for such resources is directly under provincial administration. Khanyile (2017) and Thomas (2019) argue that the failure of no-fee schools to provide quality education is because they depend entirely on state funding, which is often insufficient, and usually allocated to schools late in the year.

Enrolment is the instrument to determine the allocation of norms and standards. The bigger the enrolment the bigger the allocation compared to schools with small enrolment. The criteria of funding by the DBE, all learners receive a flat rate allocation, irrespective of the subjects they do. This criterion is a challenge because some subjects are more expensive than others in terms of the equipment they use. Science schools and technical schools demand workshop buildings with their expensive equipment, but those schools receive the same allocation as general schools. Ndlovu (2016) confirms that allocation according to the enrolment is unfair in the sense that some subjects have expensive materials like books and equipment for practical's, yet all learners receive an equal amount.

This study was undertaken in King Cetshwayo District. The principals of schools in this district are fortunate to have served in these schools before 1996. They have experience in managing their schools as fee-paying schools and also no-fee schools. They know all the advantages and disadvantages of the past and the present regarding the financial management of schools. Mukeshimane (2016) confirms that the fiduciary duty of the principal has changed completely in the last decade owing to the rise of technology, new legislation, and pressure on the economy.

Some schools at UMlalazi benefit through fundraising and donations, while others benefit through norms and standards only. According to Van Dyk and White (2015), statistics KZN had more than 60% of quintiles 1 and 2, which are no-fee schools. More schools were converted from quintiles 4 and 5 to 1 and 2 after 2014. It was discovered that they were placed in the wrong quintiles 4 and 5 for affluent schools (Dass & Rinquest, 2017). The principals and SGBs contested the change of status. Du Plessis (2020) mentions that treasury grouping schools in quintiles determines the poverty ranking of areas based on data from the national census including income level. Initially, DBE allocated quintiles according to the geographical situation of the school. Schools that were in the township and those in town or next to a town were given quintiles of 4 or 5 (Mare & Mihai, 2018). It was an assumption that they were affluent schools as they were next to developed places, only to find that the financial status of parents was the opposite. Most of UMlalazi Circuit schools belong to quintiles 1, 2, and 3 except five schools in Eshowe town that are in quintile 5.

Fig:1.1: Map of Kink Cetswayo District and Umlalazi circuit (DBE, 2016).

1.3. Statement of the problem

Motala (2011) states that South Africa must play a significant role in the eradication of a racially biased system characterised by unequal distribution of public resources to education for all. However, Matula, Mulwa and Kyalo (2018) argue that regardless of enormous education budgets for addressing funding inequity and social injustice, evidence points to poor financial control resulting in neglected infrastructure and budget cuts for textbooks, poorly stocked school libraries, rampant looting of school funds, and collusion between suppliers and schools or districts. Equity and social justice were meant to reduce wider socio-economic differences affecting school functionality, and even champion hard-earned improvements in the overall quality of education, which is a distant dream (Mestry, 2017). Failure to redress fundamental funding shortfalls facing poor schools in dire need of additional infrastructure and learning resources essential for ensuring equality of access to public schooling is similar to holding the country to ransom (Wushe, Ndlovu & Shenje, 2014). Therefore, this study seeks to address the critical question of accountability by principals in school funding and much-needed reform in financing education to redirect resources where the needs are greatest.

Public schools like all other public institutions are not unique from other public institutions and are expected to formulate their budget guided by DBE expectations. The services of a registered and certified accountant are a priority when compiling the annual budget. The school budget must be submitted to the district office for ratification. However, vital processes through which this budget should pass are overlooked by school principals (Eyasu & Berhanu, 2019). It is against this background that financial management emphasises transparency and information sharing before any budget is passed. Naidoo and Mestry (2017) argue that the scope of accountability is wide, the principal and the SGB are all accountable to the parents, learners, the community, and the Department of Education and therefore no category should be bypassed when compiling the budget. Transparency in finance is essential that parents are invited to comment and acknowledge the previous year's annual report otherwise, the whole process is inadequate (Lassou, Hopper & Soobaroyen, 2020). The previous year's annual financial report always assists in finalizing the budget for the upcoming year.

1.4. The main research question

What are the challenges of the principals in promoting sustainable and equitable funding of schools at uMlalazi Circuit in King Cetshwayo District?

1.4.1. The objective of the study

To explore the challenges facing principals of secondary schools in promoting sustainable and equitable funding of schools at uMlalazi Circuit in King Cetshwayo District

1.4.2. Secondary research questions

(a) What problems are encountered by principals in managing school finances?

(b) Why do secondary school principals experience challenges despite government funding allocation?

(c) How do secondary school principals understand challenges in terms of school financial management?

1.5. Research objectives for secondary research questions

(a) To find out the problems that hinder the principals in managing finances in schools.

(b) To explore the reasons for secondary school principals to experience challenges despite government funding allocation.

(c) To ascertain why secondary school principals' experience challenges in terms of school financial management.

1.6. Research methodology

The research methodology is about how a researcher systematically designs a study to ensure valid and reliable results (Janssen & Warren, 2020). It is adopted in the study to collect data from the respondents with regard to research questions based on the fiduciary duty of the principal in promoting equity and social justice through norms and standards funds. This section will present an outline of the research methodology, paradigm adopted, the research design, the data collection tools, and the data collection method. The discussion on methodology and design is meant to address how aims and objectives will be archived.

1.6.1. Research approach

This research will use a qualitative approach to understand the phenomenon under investigation. The qualitative approach involves collecting and analysing non-numerical data to understand concepts, opinions or experiences (Bhandari, 2020). Qualitative research is adopted to understand how norms and standards promote equity and social justice. The respondents will present their knowledge and experience from their observation of how principals manage funds to fulfil the objectives of the Department of Basic Education. In qualitative research the objective stance is obsolete: the researcher is the instrument, and subjects become participants who may contribute to data interpretation and analysis (de Lacey, 2015).

1.6.2. Research design

Hayter (2014) defines sampling as the process used in statistical analysis in which a group of observations is extracted from a larger population. The sampling design in research is seen as the framework and planning procedure demonstrating the order in which the research will take place (Owalabi, 2017). The qualitative method will employ different sampling designs to obtain information from respondents through interviews and documentary analysis. These sampling designs will be as interactive as possible so that the best possible data will be generated and analysed directly involving participants. The interpretive approach has the ability to understand people's voices, interpretations, and events, while data collection and interpretation will come up with multiple views that will make the solution to the research problem (Rahman, 2017).

1.6.3. Population

As stated in research questions and objectives the sampling will focus on ten secondary schools at UMlalazi. The reason for the selection of secondary schools only is that secondary schools have more curriculum demands than primary schools. DBE allocate more money in secondary schools than primary schools (SASA, 1996). Principals will be interviewed as individuals in their places of choice while HODs in focus groups. It is easy to group HODs because each secondary has more than one HOD or acting HOD sharing common principles others even sharing offices. It is possible to spend one hour with the principal and two hours with HODs in focus groups (Madondo, 2018). The researcher has planned to deal with one school per day if the circumstances permit. If the situation is not conducive one day may be spent with the principal only and deal with HODs the following day in a focus group.

1.6.4. Sampling

Purposive sampling will be used in this study during the sampling of schools. According to Palinkas, Horwitz and Green (2015), purposive sampling is a sampling technique in which the researcher relies on his or her judgment when choosing members of the population to participate in the study. The researcher sampled schools that are situated in Umlalazi municipality, and teachers who could provide relevant information required by the study. Most schools from uMlalazi CMC are rural and no-fee.

1.6.5. Data collection

A data collection tool refers to the instrument used to collect data, such as a paper questionnaire or computer-assisted interviewing system (Berger, 2014). The tool to be used in the study is the interview since the approach that will be adopted will be the qualitative approach. Interviews and focus groups are the most common methods of data collection used in qualitative research because interviews can be used to explore the views, experiences, beliefs and motivations of individual participants (Bailey, 2020). There are three types of interview mentioned by Bailey. The first one is a structured interview, the second is a semi-structured interview, and the third is an unstructured interview. All these interviews are qualitative, but the researcher will use the semi-structured interview for the following reasons. The structured interview is fully controlled by the interviewer, and the interviewee is given less room to be flexible and casual (Alshenqeeti, (2014). The nature of questions is very short, therefore this type of interview is not suitable for this study since this study requires participant flexibility, and open-ended questions will be added. An unstructured interview is a non-directive interview where the researcher has no pre-planned questions. The interview is a controlled conversation that bends towards the interest of the researcher (Struckey, 2013). The unstructured interview will not be suitable for this study because the data collected are supposed to come from the participants, based on their experience in the fiduciary duty of the principal in promoting equity and social justice in funding. The semi-structured interview will be used for the following reasons.

1.6.6. Data analysis

Data analysis is the process of systematically applying statistical and logical techniques to describe, illustrate, condense, recap and evaluate data (Savenye & Robinson, 2015), while Savenye (2014) highlighted that data analysis involves capturing data in an electrical file using a statistical software package. The data analysis process enables the researcher to present what is discovered from the research (Luo, 2020). Once data is collected the next step is to get insights from it. The go-ahead through data analyses depends on the good data collected, because bad collected data will also produce bad and inaccurate results (Creswell, 2013). Several methods are available to analyse qualitative data, for example: content analyses, narrative analyses, and discourse analyses. The suitable method of analysis for this study is narrative. Narrative analysis is used to analyse content from various sources such as interviews of respondents, and observations from the field surveys. It focuses on using experiences shared by people to answer questions (Ndlovu, 2018).

1.6.7. Ethical consideration

Ethical considerations are an accumulation of values and principles that address questions of what is good or bad in human affairs (Abukari, 2018). The researcher has registered for this study at the University of Zululand, therefore permission to undergo the study will be issued by UNIZULU. Application to research will be made to and permission will be obtained from the Department of Basic Education in King Cetshwayo District to use teachers and SGBs to be participants. School teaching periods will not be interrupted. Respondents will be provided with sufficient information to make an informed decision on their participation, and will also be provided with information about the aims of the study.

The fact that purposive sampling will be used means that participants will not be forced to participate; they will voluntarily participate. The confidentiality of the information supplied by the research subject and the anonymity of respondents will be respected. Respondents may use pseudonyms. Consent forms will be signed by participants as an agreement of trust between them and the researcher.

The researcher has read the University of Zululand policy on procedures of research such as those to prevent plagiarism. The researcher understands the guidelines for the research proposal.

1.7. Trustworthiness

Trustworthiness refers to the degree of confidence in data, interpretation, and method used to ensure the quality of the study (Polit & Beck, 2014). The following essential elements of trustworthiness will be discussed.

1.7.1. Credibility

According to Cresswell (2017) credibility is a measure of the accurate value of qualitative research. The approach that will be used in the study is qualitative approach. In order to ensure credibility, the study will make sure that all participants use pseudonyms, they will not be identified by their real names. The schools will be identified as school A or B or C.

1.7.2. Transferability

Transferability refers to the finding of the study that could be applicable to other context, situations and population (Leider, 2018). Leider (2018) further explained that transferability is difficult in qualitative study but the researcher will follow all the steps for interview in order to meet at least minimum requirements of transferability.

1.7.3. Confirmability

Confirmability means that a collected data is thoroughly checked and rechecked to ensure that the results are likely to be repeated by others (Amakwana, 2016). The evidence of confirmability will be confirmed by the instruments like audio recorded devices, notebook for jotting important facts.

1.7.4. Dependability

Dependability is the measure of the extent to which the data collected could be repeated by another researcher to reveal the same finding (Dongre & Sankaran, 2016). The researcher will ensure that dependability is accomplished through the detailed step by step account of all process in the final report.

1.8. Significance of the study

The study is mainly intended to raise awareness of the challenges faced by secondary public-school principals in promoting sustainable and equitable funding as stated in SASA (38) (1996). It explored the correct use of funds to promote sustainability and equitable funding of schools and assessed the effectiveness of the principals in financial management and the value of money transferred by the DBE in schools.

Recommendations were made on how funds should be used for the benefit of the learners in poor communities. The study concentrated on highlighting the role of the SGB and other stakeholders in assisting principals to reduce the challenges they have with the administration of funds transferred by the DBE in schools. In doing so the study hoped to challenge principals to become aware of their roles and fiduciary duty assigned to them by the DBE. The study hopes to bring the attention of the DBE to revise financial policies and the quintile ranking of schools. Ogbonnanya and Awuah (2019) argue that the DBE has a task to revisit the quintile ranking of schools as well as funding based on inflation. The aim is to maintain high standards of the relationship between the principals, parents, and the DBE so that the funds are not mismanaged.

Finally, the significance of the study revolves around the fact that it will make a contribution to the Department of Education as well as school stakeholders regarding the management of finances.

1.9. Delimitation of the study

The study was confined to the King Cetshwayo District. Specifically, the population and related sample was drawn from the Umlalazi circuit, Kwazulu natal. The sample of 10 principals, 10 combined HOD and deputy principals in different focus groups.

1.10. Operational definition of terms

(a) Sustainability is continuous survival under all challenging circumstances (Thiele, 2016). According to this study, schools need to survive through funds allocated by the DBE for the benefit of all learners.

(b) Equitable is fair and reasonable treatment (Aranda, 2016). SASA (1996) stipulated that DBE funding norms and standards should provide equal opportunities in education to all learners. It was a way of redressing the injustice of the past.

(c) Funding is the money provided by the DBE for a particular purpose. Norms and standards are funds allocated by the DBE to assist poor communities in educating their children. The idea of no-fee schools came as a result of funding the poor of the poorest public schools.

(d) Curriculum is a subject comprising a course of study in a school. The school may have a narrow or diverged curriculum. Subjects offered at school depend on the money accumulated by the school. Some of the subjects are indeed more expensive than others.

(e) Section 21 schools are the schools that manage their finances and purchase through funds received from the DBE and the school fee charged.

(f) Section 20 schools are the schools that receive little money directly but get services and textbooks paid for, by the Provincial Department of Education (Staadkorant, 1996).

(g) Norms and Standards are funds allocated to all public schools for the benefit of the learners (Mestry, 2018).

(h) The South African Schools Act (SASA) is the act introduced after 1994 providing uniformity in governing schools of South Africa (Act 84, 1996).

(i) Social justice in education is the distribution of wealth, opportunities, and privileges to all learners in South Africa.

(j) Accountability is the obligation to explain, justify and take responsibility for one’s actions. The principals are accountable for funds at school, and they are expected to explain every financial decision (Sihele, 2017). Above that, the principal holds a fiduciary duty at school.

(h) Quality principles are regarded as a backdrop of any education system that is grounded on quality, equality and community let and skill based. UNESCO (2008:1) outline these principles and argue that they are responsible for measuring the quality of education as follows: 1) learners who are healthy, well-nourished and motivated, 2) adequate facilities and learning material, c) a relevant curriculum and linking it with the social and economic life of local and national communities, d) conduct environment that encourage learning.

1.11. Outline of the study

Chapter One: Chapter One gives a brief orientation of the study. It gives details and procedures that were followed in conducting research. It provides a global picture of the study under the following: Introduction, motivation of the study, statement of the study, research questions and objectives, significance of the study, contribution to the body of knowledge, operational definition of terms, and outline of the chapters.

Chapter two: This is the literature review that covers the definition of operational terms and theoretical framework.

Chapter three: It comprises the research design and methodology and also presents the research paradigm, research design, sample method, sample size, data analysis and interpretation, reliability and validity as well as ethical considerations.

Chapter four: Deals with research findings, presentation, analysis, and interpretation of empirical data from themes and sub-themes that emerged from the data.

Chapter Five: Conclusion, recommendation, and suggestions for further research.

1.12. Conclusion

This chapter deals with the orientation of the study and its significance based on challenges faced by the principal in promoting equity and social justice in funding schools at the UMlalazi circuit in King Cetswayo District. The division of the study comprises the background to the study which states the funding of public schools through norms and standards. The problem statement poses the question of the principals' and SGBs' financial management skills and the fiduciary duty of the principals about this matter. Research questions enquiring about the fiduciary duty of the principal and whether social justice and equity are promoted. The aim of the study provides answers to the research questions. Method of investigation is the method adopted for the collection of data from the relevant participants to meet the objectives of the study. Data analysis was done to obtain the findings and recommendations of the study. Lastly, the division of the chapters.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 Introduction

Before 1994, the school's financial situation was solely based on parents paying for all education needs for their children, including purchasing books and constructing classrooms (Hay & Mapasela, 2019). Therefore, learners who could not afford to pay school fees during the midyear were forced to leave school. The majority of children from poor families dropped out early before they finished their education. Principals would compile budgets and sometimes dictate to SGB what they did not need (Ntuli, 2017). It was difficult to conduct a budget because income was unpredictable as it was expected from school fees paid by parents. Sometimes the budget would exceed the needs of the school while at times failing to meet the basic needs of the school. Unfortunately, the curriculum was determined by what parents could afford, not by the needs of their children (Gumede & Biyase, 2016). Van Wyk (2020) highlights curriculum relevancy that was not taken into consideration. General subjects were cheaper compared to science and technical subjects. Therefore, most rural schools preferred general subjects for their children instead of education at all.

After 1996, things changed with the introduction of the South African Schools Act of 1996. According to SASA (1996), principals, teachers, and parents work collaboratively in financial management, where the principal performs fiduciary duty. The fiduciary duty performed by the principal includes the responsibility to involve parents and teachers in any financial decision-making process that benefits the quality delivery of the curriculum. Therefore, principals have the responsibility to train members of the finance committee about all financial management issues. In this regard, they are the first to receive training on financial management matters before they are assigned fiduciary duty (Idris, 2018). SASA (1996) introduced the policy of Norms and Standards funding to provide equal education for all.

2.2 International funding in education

Funding of education by the Government of Nigeria in the last 20 years has lagged the 15-20% suggested benchmark prescribed by the United Nations Educational, Science and Cultural Organisation (UNESCO) (Yetunde 2020). Agbai, Okafor, Egbedoyin (2021) also mentioned that poor funding in Nigeria remains the albatross for Nigeria's' education sector and has been responsible for the many ills that have dogged the sector in the last thirty years. It is clear that the country economic situation is weak, uneven economic fortune and inequality in the society are highly evident in the access to education and basic amenities of life. Yetunde (2020) confirmed that according to the World Economic Summit in 2019 it was declared that about 90 million Nigerians live in extreme poverty according to the estimates from the World Labs Poverty.

The same principle with Zimbabwe, many public funded or Government schools are struggling to provide enough resources and to motivate the teachers in order to provide a descent education to all citizens (Makwerere, Dube 2020). The quality of education in Zimbabwe is compromised if the schools are struggling to perform. Muresherwa & Jita (2021) confirmed that the state of Zimbabwe has failed to provide a decent and affordable education to the ordinary citizens, funding is poor to such an extent that the school drop out of learners is increasing since 2014. Makwerere & Dube (2020) highlighted that one of the biggest threats to quality education in the global south are the growing inequalities between the few political and economic elites and the majority of ordinary citizens who are struggling to make ends meet.

In Canada education is understood as the formally provided programs that enable and assist an individual to develop the skills, competencies, knowledge and aptitudes deemed necessary for life (Whitley, Klan, D, Agostino, (2020). The state funds education from early child hood up to the tertian education. Early childhood and elementary education are mandatory; funds are provided for the programme. The government and the private sector collaborate in funding of education as result childcare is primarily delivered by the privately run operators, regulated by the province or territory within which they operate and paid overwhelmingly by the individual families. There is a clear audit of the role of the state in funding of education and the private sector.

In Australia, Australian government is funding both public schools, private schools and independent schools. The distribution of government funds sometimes leads to differences in educational opportunities and outcome for students (Sinclair & Brook, 2022). The common element with Australia funding in education is a lack of equitable distribution of students, socio-economic advantages, language background. The government may provide equal distribution of funds to these institutions but the purposes and objectives are not equal. Austria public schools may request voluntary fees from parents to enhance education programmes and facilities, unlike a no fee public school in South Africa where parents do not pay anything. Rowe & Perry (2020) argue that public schools in Austria are increasingly situated in a competitive market with private and Independents schools, equal funding by the government with private and independent schools does not advantage them.

2.3 Promotion of equity and social justice

SASA (1996) was promulgated to promote equity and social justice in the education of South Africa through the implementation of norms and standard funding. This has led to great improvement in service delivery for the majority of disadvantaged schools, although there exists a huge gap between disadvantaged schools and affluent schools (Mckeever, 2017). Affluent schools have the advantage of generating extra income through parents paying school fees, fundraising, and donations from companies and industries. Norms and standards on the other hand significantly transform previously disadvantaged schools from not being disadvantaged in education (SASA, 2006). Basic needs like books and equipment are provided through this initiative. The principal and SGB are expected to keep the school property very safe to avoid procuring the same equipment every year.

Aina and Bipak, (2020) mention that principals are not solely in control of finance but according to SASA (1996), they are empowered with fiduciary duties of advising the SGB and teachers on procurement and general safekeeping of school property. In the province of KwaZulu-Natal, there are mud schools although the number has significantly decreased compared to the period before 1996 (Magubane, 2020). MEC for education in the provincial budget for 2020 confirmed that less than 6000 mud schools in KZN need to be eradicated and for those under construction temporary prefabricated classrooms are installed (Mkhize, 2021). Therefore, all public schools should be registered to qualify to receive funding allocation. Every registered school is given an EMIS number, which is an authorisation number for an institution of teaching and learning (Naicker, Myende & Ngcokwana, 2020; Mncube, Ajani, Mkhasibe, 2023). The process of construction of new classrooms, new schools, and renovation of old schools is slowly gaining momentum but the financial strain on the national budget remains a reality. The challenge faced by the DBE seems to point to a lack of experience in financial management in expediting the process of the promotion of social justice and equity (Munje & Mncube, 2018). These challenges are hurting the momentum of nation-building and more fundamentally disturbing the process of teaching and learning as these are the cornerstones for social justice and equity.

2.4 Financial management and control

According to Prowle and Lucas (2016), finance control theory focuses on public institutions with large cash flow which needs to be managed prudently by stakeholders. Minsky (2016) defines finance control theory as the theory that provides a large set of theoretical and computational tools with applications in a wide range of fields. Public finance involves nominated people called finance committees. These people should have financial management skills, and they report all the time to the relevant stakeholders (section 38 of SASA, 1996). Schools receive money from the DBE and the finance committee takes control. Olejiniczak (2017) mentions that finance control, organizational performance, and budgetary control are three keywords forming the finance control theory. There is a link with these words because the money belongs to a public organization like a school, which should have budgetary planning, income, and expenditure. Section 38 of SASA (1996) stresses those three keywords to be adopted by the school to have proper control of school funds. Forrer (2016) indicates that a public organization like a municipality is faced with escalating costs and diminishing resources. They need to consider less fortunate people when determining utility pricing. In the case of fee-paying and no-fee payment schools, the same logic applies. These schools have to serve less fortunate people, whom the school has to consider when determining school fees.

Shapiro, (2017) mentions that the policy is not only a legal document, but it is also an agreed set of principles and guidelines for a key area of activities of an organization, meaning that each member of the finance committee is accountable for, while the principal of the school is accountable for the whole school finance. The important message behind all finance committee members is that everything is recorded so that the institution's records are available. Akan and Tevkin (2021) mention that there is coordination between finance, people controlling finance, and how the institution is organised. Akan et al. (2021) state that for any institution controlling finances according to finance control theory, the following features are demonstrated.

(a) The organization grows effectively in the future using a grant from the government.
(b) Effective control leads to better organizational performance.

(c) Effective budgetary control has a positive impact on the organization.
(d) Data is easily collected through primary data like interviews, interrogation, and discussions.
(e) Financial information is analysed by various analysis methods.
(f) There is a positive relationship between finance control and organisational performance.

2.5 Theoretical framework

This study is underpinned by the Finance Control Theory. The study used its ideas on the role of the principal in financial management, the implication of norms and standards, and the challenges faced by the principals in financial management. The principal as the finance manager in the public institution receives large cash from the DBE in the form of norms and standards. Money transferred to the school account should be used prudently for the benefit of the learners. As stated in section 37 of SASSA (1996), the Provincial government monitors compliance with the use of funds and should ensure that total expenditure according to the breakdown is at least as great as what was determined in terms of allocation (White & Van Dyk, 2019). Ndlovu et al. (2018) maintain that the finance control theory promulgates management of public funds which appears with Section 21 (C) schools that receive more cash, and therefore a deviation from the determined breakdown should have a justifiable reason for doing so. The researcher adopted the finance control theory since it is suitable for public organizations and should be taken into consideration to manage school funds effectively.

2.6 The role of a principal in financial management

Section 20 of SASSA (1996) states that the principals are responsible for the daily management of the schools with all financial matters that may not be delegated. Mukeshimana (2016) maintains that financial management directives are the key role of the principals working together with SGB, teachers, and parents as stated in finance control theory. The DBE transfers funds to the school bank account through the principal and the principal disseminates information to parents and teachers. Ntsele (2014) supports Mukeshimana that the principal is the co-ordinator of financial activities including training of all SGB components in financial matters and identifying members eligible to form a finance committee. The principal as an ex-officio and finance officer should acquire financial management skills and basic accounting principles (Basson & Mestry, 2019). Among those skills are the following:

2.6.1 The ability to budget according to income from DBE

It is the responsibility of the principal to ensure that a budget is well prepared. The finance committee may be set up to include the principal who is tasked with preparing the budget (Rangongo, 2017). According to Rangongo (2016), the role played by the principal as ex-officio in budgeting is very important as outlined in SASA. The finance committee compiles the budget for the next financial year guided by the following principles:

2.6.2 The ability to follow the Steps to budgeting

The principal should create a budget Committee that may consist of at least 1 SMT member, 1 SGB member, and himself/herself. The principal is the finance manager, who is responsible for channelling the budget committee to focus on the school's financial goals (Enwereji & Uwizeyimana, 2019). Dwangu (2021) argues that compliance with the law and policies on budget and financial control should be made non-negotiable for principals. Failure on the part of the principal to assist the SGB with the management of funds, as contemplated in section 16(2) (h) of SASA, should be elevated to misconduct of a serious nature.

The school policy and strategic plan should be reviewed to identify specific goals or activities that are required to be budgeted for. The school's needs and activities are not the same every year. Changes in curriculum and changes in extracurricular activities require changes in the budget (Rennkamp, 2019). Chonco (2016) recommends that there should be empowerment for school principals regarding the interpretation of and compliance with SASA. This empowerment should include financial management, accountability, planning, and roles and responsibilities in the governance of schools. Roles of ?should be clarified. Principals tend to make a budget, but roles are not specified (Mngomezulu, 2017). Dibete and Potokri (2018) support Mngomezulu that sometimes principals make a skeleton budget as a formality to be submitted to the DBE to release allocation for the following year.

The expenditure should be reviewed against the budget for the current year to see what has gone well and what needs to be addressed for the year. Shepherd (2018) highlights that spending reviews should always be designed to meet the demands of budget and income. On the other hand, Robinson (2016) argues that reviewing expenditures and budget is the toughest and most painful process in budgeting and cutting the budget of specific items and programmes to reallocate funds to other items and programmes. Gumede (2019) states that reconciliation of the expenditure and the budget of the current year minimises the challenges of overspending and under budgeting. The Finance Committee members require support and training to ensure that they acquire knowledge of the budgeting process and should be supported by expertise to work effectively on expenditure planning and annual budget allocation (Zewde & Mentta, 2020).

The information required to help make a sound decision should be identified. Making the decision is one of the most important roles of the principal, and it is the toughest and most risky part of the job (Shapiro & Stefkovich, 2016). Decision-making produces a final choice based on the values, preferences, and explicit or tacit knowledge of the decision-maker (Shaked & Schechter, 2019). Section 16A of SASA lists the functions and responsibilities of the principal as an employee of the DBE and in his capacity as accountable to the HOD (Dwangu & Mahlangu, 2021).

2.6.3 Reviewing draft budget

The draft budget becomes critical in shaping the final Budget, which is why the principal has the responsibility to check its feasibility. Since a draft is an assumption, are assumptions realistic; for example, if the doors and windows break every year, has the principal assumed that there should be no windows and doors maintenance next year? Abdallah (2021) elaborates that those costs should not be restricted to budgeted items but consider conditions related to costs such as administration and adverse event costs. In the case where there are uncertainties on budget impact, Anderson (2018) states that assumptions should constantly be accompanied by exhaustive analyses. What is expressed Andersen is that a clear validation after conducting a budget analysis should be employed. Cornwell and Kwon (2019) argue that before the school identifies surpluses, it must have validated learners' enrolment from admission, and confirmation of LTSM as well as minor variations as part of normal budget planning.

Haffert (2019) confirms that any credit surplus remaining against the school after the reconciliation process is completed is carried forward to the following year. According to Haffert, the following questions are answered. Does the school show a surplus including depreciation? What changes can be made that either increase revenue or cut costs? Is there any possibility to afford to run the deficit the following year? How to make changes in the future to ensure that surpluses are made and start building up reserves. Ardini and Dewi (2017) mention that there is a gap between a proposed budget and a realistic budget. Their argument is based on a comparison of the previous years' experience and over the years to date. Is the budget realistic? Are there enough funds necessary to plan fixed purchases? Are there any areas where spending is not essential or does not directly contribute to learners' achievement? Chanderdeo (2019) argues that budget reality has no deficit, and budget deficits are an irresponsible mortgage on the future. Mboweni (2020) supports Chanderdeo that the budget should be directed at the immediate demands of that period like that of COVID-19 and digital demands.

2.6 The Principal's Understanding of budget policy

The principal should ensure that the process is guided by the budget policy before drafting the budget for that financial year (RSA Handbook Manual, 2018). Different authors maintain that the budget policy should have the following characteristics. The annual budget should contain a detailed financial plan of activities; these activities should be well-planned, and realistic, and be used as an instrument to determine corrective measures every month (Mboweni, 2020). Basset (2016) agrees with (Mboweni) that budget policy should be drawn up after the goals of the school for the relevant year have been determined. The budget policy should consider all available sources such as possible expenses, capital, maintenance, and revenue (Elmendorf & Sheiner, 2017). Sherov (2020) stipulates those changes in legislation about inflation, and interest rates in the short, medium and long-term goals of the school should be considered when drafting and tabling the budget policy statement. The budget policy statement should be used as a tool to monitor whether or not the school is meeting its objectives as outlined in the budget, (Sharapova, 2018)

According to SASA (1996a), the management of funds rests with the SGB, yet the principals have little support from the SGB financial component (Mafora, 2018). Many studies have indicated that parents do not attend meetings to ratify some decisions made by the SGB on the budget (Sepura & Mahlakwana, 2020). Planning a budget, according to income, is the responsibility of the principal because even the chairpersons of the finance committees in rural schools are ignorant about financial matters (Khumalo & Van Vuren, 2018). Mestry (2017) argues that since income for the school is not stable, the school can experience a notable decline or increase, based on principals' discretion. Discussing the budget is more important before meeting with the finance committee to agree and parents to approve it. The Department of Education regards the position of principals as crucial in providing good governance and should acquire budget skills through consultation with financial experts and other experienced principals to guide them on budget formulation (Naidoo, 2019). Naicker, Myende and Ncokwana (2020) indicate that the principals are front-line custodians of the budget through negotiation skills used with the service providers negotiating prices of goods like stationery and other equipment. The school ends up with a gently discounted spending budget according to the allocation.

2.7 Budget expenditures in school

A school with a limited source of income is advised to spend sparingly according to the allocated budget for 12 months a financial year (Mkhize, Fouche & Van der Walt, 2021). Indeed, spending according to the DBE prescripts means utilising allocated funds according to the budget and essentials of the day. This view is supported by Mestry (2020), who suggests that an expenditure of the public school should conform to the standards set by the DBE for all public schools, and this should ensure that expenditure reflects specific budget items. Section 38 of SASA (1996) was amended to allow for the SGB to use its discretion on budget items, yet expenditure remains on the school essentials and non-essentials (Mpolokeng, (2017). According to SASA (1996), the principal holds a legal position in financial management, while the SGB may not be charged for mismanagement of funds. Section 8 of the National Education Policy (1996) stipulates that the head of the institution should monitor that the funds are used reasonably and that the school complies with the rules and regulations of the norms and standards. Norms and Standards are targeted to redress equity and social justice targeted to the needs of the poor (section 39 SASA, 1996).

Zhang (2017) elaborates that proper spending according to allocation indicates that the budget is a reality. According to the DBE Section 21 schools receive a lump sum per learner transfer for the payment for which schools have a responsibility for, by Resource Targeting Table; and non-Section 21, schools procure their goods and services according to the existing departmental arrangements (Sayed, Motala, Carel & Ahmed, 2020). The principal helps the SGB to prioritise school needs. Mestry (2018) mentions two types of LTSM. There is proper LTSM, which is composed of learners' books and stationery. This item is compulsory since all learners should have books and exercise books. The second type of LTSM is referred to as LTSM, which includes photocopying machines, library material, and workshop equipment. Much expenditure can be done for books and stationery, which means funds allocated for LTSM OTHER, can be reduced for books and stationery. The school is not allowed to loan but may generate funds through fundraising and donations (Section 38, SASA, 1996). The principal plays a vital role in guarding SGB against making loans even if there is an emergency item from LTSM.

Mbuqe (2020) mentions that the non-LTSM funding is the lowest category in terms of funding. According to Mbuqe (2020), no LTSM refers to equipment including furniture. The equipment receives less allocation, yet it is expensive. The school may decide on equipment that needs prioritization, and the school may choose between repairing windows and painting. Broken windows are healthy hazards compared to the beauty of walls. The DBE strongly advises the principals to have a retrieval policy to avoid buying the same item every year and to eliminate all forms of vandalism (Mestry, 2017).

2.8 Challenges faced by the principals in terms of budget constraints

2.8.1 Donation and fundraising

All schools can generate extra income in the form of donations or fundraising from private and public donors. Again, all communities can contribute by way of donations and participate in fundraising irrespective of being affluent or poor (Buys, du Plessis & Mestry, 2020). The idea is supported by Khumalo (2018), who states that each school has its own needs and priorities; as such communities have their different strengths and weaknesses. The schools have to target the strength of the donor or community. The rural community with agricultural production may donate to schools with that production and that may be converted to money.

Mestry (2020) further indicates that rural principals may not expect pure money to be donated to their schools, but may accept any donation based on community production. The practical example given by Mpolokeng (2017) seems to suggest that the rural schools' recycling projects such as tins, papers, and steel can contribute a great deal to fundraising for the rural or township school. The principal together with the SGB may choose fundraising activities that best fit the preferences and circumstances of the school community. This strategy might reduce the burden on parents, in other words, parents get a fee exemption, while other parents may come to school to do general services for free, which is also part of the donation (Mestry, 2017). In the case of the private and public sectors, companies are indeed ready to give a hand in developing their surrounding schools. It is the responsibility of the principal to lodge an application for donation and the chairperson of the SGB must ratify the application letter (Metry, 2016). Ntuli (2021) mentions that donating companies should follow their protocol to donate to schools. Ntuli

(2021) mentions some of the criteria identified by Richards Bay Minerals Company in schools to qualify for donation, and if schools do not meet requirements their application are declined.

Companies donate because they are also supported by the communities with labour and production supplied in that area and the schools have to take that opportunity (Creamer, 2020). Taking the opportunity, the principal has to write an application and motivation starting a business plan, vision, and mission statement of the school and financial expenditure should be included with the application showing how funds are utilised (Norti, Faber & de Villies, 2017). More donations are given to secondary schools offering Science and Technology. Richards Bay Minerals has recently donated science laboratories and technical workshops to Tisand and Mkhayideni Secondary Schools (Zululand Observer, 12/01/2018). The school should be encouraged to select these streams to provide employment opportunities since these industries employ science people in most cases. Science and Technology have more opportunities for bursaries donated by these companies for studies at universities, (Coburn & Mc Cafferty, 2016). Laurie, Faber and Maduna (2017) argue that it is difficult to assist schools that are reluctant to further developments. It is therefore unfortunate that dysfunctional and underperforming schools in matric results find it difficult to receive donations.

2.8.2 Schools with a limited budget

The budget for rural schools is determined by the DBE budget and allocation. According to section 38 SASA (1996), the school budget is guided by the proposed allocation of the DBE, which is preceded by the work of the finance committee drafting the budget to be approved in the general meeting. Hlongwane, (2019) states that in no-fee schools, the budget for the school is limited to curriculum matters; books and stationery, which is allocated 60%, which is regarded as essential, and 40% is allocated to non-essentials. According to Mafora (2018), 40% allocation is the only allocation where the school can distribute renovations and other equipment.

Benyoyi (2021) emphasises that schools should take care of equipment and avoid vandalism since the budget is very limited for non-LTSM, unlike books that are procured every year. The recommendation made by Africa (2019) suggests that schools should budget on one or two items per year until all equipment required for the school is sufficient and; the repair of classroom windows and doors every year is carefully done.

Principals have a role to play in identifying the type of communities they serve and use the Norms and Standards for the sole benefit of their children to have access to education. No-fee schools have limited funds because they rely on DBE grants, and principals should advise parents on how to work with a limited budget (Hlongwane, 2019).

Ahmed, Sharif and Ahmed (2017) recommend that in secondary schools, parents have to make a correct choice of subjects, and packages for their children because a diverged curriculum is costly, and one stream is recommended for high schools with less than 300 learners. The view is supported by Motal and Singh (2020) that there is no increase in funding to accommodate inflation or price increase in commodities in the country. The allocation remains as per the learner. It is, therefore, necessary to consider that the schools have to work on a limited budget to fulfil their vision and mission statement. Brandson and Lam (2017) state that parents should be advised that over-enrolment and under-enrolment have financial implications. Enrolment means a deficit in allocation while enrolment means there are learners without allocation at school. Parents should be advised about the malicious breakdown of school equipment, either by learners or the community that funds are not sufficient to make repairs every year. The community at large should be encouraged to value their school as a priority for the education of their children (Chauke, 2021). The view is supported by Gresse and Seaman (2017) that previously disadvantaged schools are poor schools, and the principals should advise parents that they may not have the same facilities as affluent schools since affluent schools can generate extra income. As mentioned previously, funding by the DBE aims to provide quality education for all, and therefore the schools are responsible for providing that quality education using small funds received from the DBE.

2.8.3 Prioritising the budget according to schools' needs

Curriculum needs are the priority of the DBE funding priority and the principal should regard them as essential, while non-essential items receive low priority (section 19-22 SASA, 1996). Within the priority needs, the principal could prioritise again among books, stationery, and lab equipment; with the non-essentials, the principal has to prioritise teachers' furniture, renovations, and teacher transport (Ogbonnaya & Awuah, 2019). These priorities are not one man's idea but the product of collaboration within the Finance Committee, which consists of SMTs and parents (Kunene, 2018). In this process, the principal as ex-officio, guides the process championed by stakeholders and relevant members to conclude. Tshabalala (2017) highlights that an open and transparent engagement with the relevant personnel in the prioritization process may protect the integrity of the principal against any malice and implication associated with misadministration and personal interest in school funds.

One of the important studies was conducted among no-fee schools. A no-fee school puts pressure on principals to identify pressing school infrastructure needs since there is no money set for it (Gorman, 2016). The conclusion is that physical infrastructure should be properly managed by the school principal. Schools are not allowed to use the money for capital projects such as the construction of buildings or major renovations (section 38, SASA, 1996). Before the principals of no-fee schools consider their priorities, the policies of no-fee schools should be taken into consideration (Tshabalala, 2017).

Among some of the no-fee policies that should be taken into consideration before prioritizing is that schools are exempted from levying school fees (directly or indirectly because they serve poor school communities (Madisa, 2016). According to Botha (2019), the objectives of the DBE regarding the no-fee policy were to improve funding of schools, make it easy for parents to apply for exemption, and create the possibility for targeted intervention that enhances the quality of resources available for education and extra-curricular activities. Aina (2017) supports the view that no-fee schools are allocated more funding than before the introduction of the policy to meet most of the basic needs and school funding allocation is guided by the National Security Social Fund (NSSF) to ensure equitable funding distribution among schools.

Schools are given powers to manage their allocated funding by legal prescripts provided by the Provincial Education Department (PED) to safeguard funds against mismanagement (Dass & Rinquest, 2017). The view is supported by Chicoine (2019) that financial management powers given to schools are balanced against the PED demands for accountability for the expenditure of funds allocated to schools. The Provincial Education Department has cut general funding and Norms and Standards owing to the COVID-19 pandemic (Singh, 2021). It is then wise for the principal and the SGB to minimise some of the projects.

Reducing costs by challenging every expense, meaning looking at prices if they meet the value of commodities that will reduce payments of general services, and promoting voluntary services by the parents (Musilekwa & Mulenga, 2019). The view is supported by Munzhedzi (2016) that avoiding waste by buying second-hand equipment, like renovation of furniture and buying new is recommended in poor schools. Secondly, the principal and the SGB should plan for emergencies and identify education programmes and practices (Phakathi, 2015). Smit

(2015) argues that the ultimate goal of business continuity is to continue essential services as normal during the affected period. Smit's argument is based on the fact that essential services should not be disturbed by circumstances; an immediate plan for an emergency should be provided. The principal should understand that a no-fee school community is a poor community and it is advisable that prioritizing projects at school does not compromise the quality of equipment since poor equipment is a waste (Bush & Clover, 2016).

2.8.4. Presentation of financial report to the SGB

Reporting on financial matters to relevant stakeholders needs proper engagement with them in financial matters (De Jew, 2022). Therefore, many authors in this field believe that principals should acquire financial reporting skills so that when reporting to the SGB, parent component information is clearly understood (Zorhu, 2018). McLaren (2017) agrees with Zorhu that such reporting requires the use of simple and understandable terminology, while teachers and SMT financial terms or commerce terminology can be used. Although the financial report is delivered by the chairperson of the finance committee, the principal must be present to answer some of the pertinent questions arising from the budget and he/she should be comfortable in answering all the questions of this nature (Brennan, Edgar & Power, 2021).

All income, expenditure, and the budget should have been properly stated and properly reported before, to the finance committee and SGB. There should be a correlation between the budget, income, and expenditure, and any discrepancy should be clearly stated (Mestry, 2015). Bashir, Locheed and Ninan (2018) mention that the school should be on track to meet the budget. The principals should have a clear understanding of the cost of both LTSM and non-LTSM that is being allocated income by the DBE and budgeted at school (Okubana & Imuezerua, 2016).

The capital expenditure purchases should be reported separately from the regular financial reports. Parents have much interest in how money is spent compared to the money received (Mathobo, Maserumule & Moeti, 2021). (Nicolaou, 2021) highlights the fact that complicated financial report brings suspicions to the parents. It must be simple and understood. The principal should know the status of the banking charges. The bank charges differ when withdrawing and depositing, and the interest accrued varies from each bank (Mkhize, Fouche & Van Der Walt, 2021). The bank account should have been properly conducted to avoid unauthorised overdrafts (Ortynskys, Marshal & Mou, 2021).

The school should accumulate extra income. Extra income is accumulated through fundraising and donations. The principal should know how much is collected and used (Molefe, 2016). Bhati and Hansen (2021) mention that an estimated amount to be collected through fundraising and donation should be known to be included in a projected budget. During a financial reporting cycle, the meeting should include all SGB components to testify for each aspect related to them. Learner representatives report learners' expenditures, SMT, teachers, and non-educator representatives (Horne, 2018). Bechuke and Nwosul (2017) agree with Horne (2018) that the principals or finance committee chairpersons may not give a full report, but each stakeholder representative may have a slot in reading the report. Abdikadir, Chui and Githui (2020) that a financial report is a sensitive aspect, and a report should be delivered in a conducive and relaxed atmosphere, otherwise some people may feel intimidated. Setoaba (2020) agrees with Abdikadir et al. (2020) that a financial report should be well-prepared, and a thorough explanation is important to avoid unnecessary suspicions.

2.9 Challenges posed by Norms and Standards

Norms and Standards allocation was established in 1997 to redress inequality of the past through equity and social justice (Sayed, Motala, Carel & Ahmed, 2020). The need to redress inequality through Norms and Standards is more urgent to speed up redress and redistribute non-personnel expenditure to the neediest learners. Lumadi (2020) maintains that principals have challenges with Norms and Standards since the inequality of the past still exists. Though inequality exists since principals encounter administrative challenges to these norms and standards, there is an improvement regarding school-going children compared to the period before 1996 (Setlhodi, 2020). Some schools in previously disadvantaged communities complain about a long waiting list for new schools to be constructed. At times the DBE improvises with prefabricated classrooms that require maintenance by the SGB (Zwane, 2018). Norms and Standards changed the financial status of schools to no-fee schools, as a result, the number of school-going children increased and the dropouts decreased (Mestry & Ndhlovu, 2014; Maphalala & Mncube, 2017). As mentioned before Section 20 schools receive a basic allocation, which acts as petty cash. In this regard, Mestry (2016) defines basic allocation as petty cash because of its flexible nature, which allows for procuring any school equipment in real-time besides books and stationery. In the case of allocation for textbooks and stationery under Section 20, the DBE in the province has total control. Section 20 schools receive less cash compared to Section 21. According to RSA (2006), schools that are categorized as Section 20 schools, are those that are not ready to manage funds and those with unstable bank accounts.

King (2020) illustrates that the DBE makes provision for Section 20 schools to apply for Section 21 status, provided that they meet Section 21 status requirements. Section 21 schools manage their funds following all procuring requirements. There are two categories in Section 21. There is Section 21 with function C, where schools receive their allocation in full. They procure everything budgeted for that year. The second category is Section 21 without function C, where schools receive 30% of their allocation and the rest remains with the DBE to buy textbooks and stationery. Mabila, Biljon and Herselman (2017) differentiate between Section 21 without function C and section 20 in that, Section 20 schools do not receive LTSM other, which is a second allocation of buying other equipment. Section 21 without C does receive 30% other than buying any equipment budgeted. Section 21 without function C, are those schools that were previously Section 20 schools, and instead of being granted full Section 21 status they are given 21 statuses without function C. Booysen, Wijesiri and Ripunda (2019) mention that principals do not understand the criterion used by the DBE to categorise schools into sections. Schools that were granted Section 21 with function C were those that were privileged to meet the requirements but now no new school is granted full Section 21 statuses even if they meet all the requirements.

The idea of promoting equity and social justice is questionable if the funding allocation is not equal, not the same, or not balanced (Scheba & Millington, 2018). Sayed et al. (2020) confirm that the majority of Provinces were able to reflect changes from 1999 to 2000, but the budget of the poorest and most vulnerable provinces exhibited improvement but still inadequate allocation for non-personnel functions. Ndlovu, Enigs, and Sibanda (2018) confirm that there is no uniformity in the DBE financial categories. There is no reason stated by the DBE why schools are granted Section 21 without function C instead of full Section 21 statuses. Principals of schools face many challenges that are discussed in this study.

2.10. Challenges faced by the principals in terms of management of funds

Principals are facing many challenges with the system regarding the management of funds. Some of these challenges are created by the employer, the DBE, while others emanate from within schools and are created by the negligence of the stakeholders involved. The following challenges that are discussed involve SGB illiteracy, section category status, late transfer of money, municipality bills, no-fee schools challenges, the legal role of the principal, the impact of a COVID-19 pandemic, transport, workshops, and infrastructural management.

2.10.1 SGB education status

The introduction of Norms and Standards allocation was a good idea although principals face many challenges with the administration of these funds. The principals work with parents and teachers represented in the SGB. Naicker (2019) emphasises good working relationships, mutual trust, and respect among the SGB finance committee members. Unfortunately, some parents of SGB members from previously disadvantaged schools are illiterate and they do not know about public financial matters. The lack of participation of parents in the SGB is the result of illiteracy (Mncube, 2010). The idea is supported by Majola (2016) who highlights that in former model C schools, illiterate parents are unable to keep abreast with the new challenges in education, and as a result, the SGB becomes dysfunctional. Principals find themselves controlling funds alone, which may lead to the mismanagement of funds purposefully or without any purpose. Mestry (2017) mentions that mismanaging Section 21 schools are demoted to Section 20 status. Acting responsibly is important and it is the responsibility of the principal to advise parents to form a Finance Committee. The inclusion of illiterate members in the Finance Committee is misconduct on the part of the principal. Sangweni (2020) confirms that all public servants should ensure that their conduct conforms to the basic values and principles governing public administration. Sangweni (2020) further states that the principal cannot shift the blame for financial mismanagement to illiterate parent members of the finance committee, as the principal is a legal figure in the finance committee.

The issue of personal interest in SGB has become a serious issue. Panyaza (2021) made a call on SGB elections that parents should select the best candidates based on learners' interests. The MEC further mentioned that parents should ensure that an elected SGB member is capacitated well for the correct skills to help principals run their schools. Educated parent representatives in the SGB sometimes have a personal interest in the funds of the school. They have companies with an interest in being awarded tenders within the same school. Teachers in the SGB have companies disguising them during tender awarding.

Teachers demonstrate personal interest in financial matters though they lack the understanding that their roles are in the curriculum and teaching. SASA (1996) states clearly that parents, teachers, and principals should have no financial interest in the funds of the school. The systems of accountability have to be in place at all levels of the system (Mncube, 2020). Accountability goes with responsibility and funds belong to the school, not individuals. Cebekhulu (2016) confirms mistrust between principals and SGBs that has become a dominant factor that leads to the lack of collaboration. Ngidi (2019) suggests that there is a need for principals to be equipped with the necessary skills and knowledge regarding collaborative methods of working. Personal interest in the Finance Committee disturbs the objectives of the school and that of the DBE for promoting equity and social justice.

2.10.2. The challenges of Section 20 and Section 21

The distinction has been made between sections 20, 21, and 21 without function C. Further discussion takes place on the functionality of each section. Mestry (2020) highlights that Sections 20 and 21 without function C are the most sufferers because they receive money once at the beginning of the year. It is worse if the school has a small enrolment because the allocation for small schools is very small. Section 21 with low enrolment also suffers though they receive money twice a year, expenses are more than income. Miller (2018) posits that the DBE recommends fundraising for both Sections 20 and 21 schools, yet these poor parents are the ones to generate funds for fundraising. Mestry (2016) confirms that schools cannot survive with Norms and Standards only, but they need extra income to be generated. Some schools are fortunate to receive extra income through donations. Industries at Richards Bay open their hands for donations using a radius of 40 km from Richards Bay. Schools within this radius benefit but schools away from this radius do not (Zululand Observer June 2020; Mncube, Ngema & Maphalala, 2021).

The construction of new classrooms is not accommodated in the Norms and Standards for both Sections 20 and 21 schools. Since most schools are no-fee schools, they have no money to construct classrooms. The DBE constructs beautiful, strong classrooms compared to SGB-built classrooms. The pace for construction is very low because many schools need new classrooms and others need renovations. This was confirmed by the MEC for Education in KZN (2018) that about 600 mud schools in KZN would be eliminated. Schools that are over-enrolled face the problem of floor space. Meier and West (2020) recommend that principals should not over-enroll before schools are granted permission for that since over-enrolling has a negative impact on classroom management. COVID-19 has created a disaster, especially in schools with limited floor spaces because each class is supposed to accommodate 30 learners (Spaul & Van der Berg, 2020).

2.10.3. The Late transfers of money to schools

According to the policy of the DBE, money is deposited into a school account during the first term of the year and the second allocation is received by the schools during the third term. It happened that all allocations were delayed because of some reasons (Mestry, 2014). The following are some of the reasons:

(i) The delay is caused by the technical system of the DEB.
(ii) Computers crashing during capturing
(iii) The schools with bank accounts that have frozen.
(iv) The delay of some schools to submit audit financial documents and other supporting documents of good standing to the Finance Committee.
(v) The delay by the district office to submit schools' financial documents to the provincial Department. The DBE recommends 100% submission of audited financial reports before the money is deposited into the school account.

Sebedi (2019) confirms that delays in the submission of finance books to the provincial treasurer by the circuits and the districts that have become a serious problem contributing to the late transfer of money by the DBE. According to Sebedi (2019), delays in the circuit and district offices are caused by the lack of staffing to process documents and the district offices do not do external auditing, which is why some documents bounce from the treasurer and are brought back to the schools.

2.10.4. The Municipal expenses

Schools are not exempted from paying municipal rates (Municipal Property Rates no 6, 2004) Schools that are situated in the townships suffer from high bill rates by the municipalities. The basic allocation is spent on rates charged by the local municipalities. Before 1996 these schools' electricity and water from townships were paid for, by the government because they were called government schools and not community schools. According to Municipal Property Rate Act 6 of 2004 the criterion used by the municipality is based on ownership of the property and schools are owned by the SGB. Water rates are charged per learner. The larger the enrolment, the more charges by the municipality (Amendment Property Rate Act 29 of 2014). Boarding school with the same enrolment as the day school is charged a similar rate by the municipality because the rate is per learner and not the amount of volume per school (Section 30 Property Rate Act 6 of 2004).

Township schools are given high quintiles, quintiles 4, 5, and 6, which disadvantages them from receiving better allocation like schools in quintiles 1 and 2. To avoid charges from the municipalities, some schools contest changing quintiles to 1 and 2. Failure to pay municipality bills water and electricity is disconnected. Mazibuko (2013) confirms that payment of municipality bills should be enforced; failing which disconnection of services should be implemented. The Municipality applies the same policy and principles to all public institutions. Jili (2019) mentions that municipalities are expected to play a central role in boosting local economies. The municipality as a local government suggests that no development will take place without the recognition of assets such as land, water, and electricity. Municipalities may not survive if schools are not charged for rates. Mazibuko (2014) highlights that the municipality is another department that collects funds from the community through the service rendered. The school functionality is disturbed because township schools use running water for ablution. Rural schools receive municipality water supplied by mobile water tanks and the service is poor since, when water is not supplied, the schools run out of water until the truck is able to supply water into tanks.

2.10.5. The No-fee school challenges

The No-fee schools are 100% non-paying fees by parents (Kanjee, 2020). The no-fee school situation puts pressure on school principals to identify pressing school infrastructural needs and be creative in generating financial strategies to satisfy them (Cebekhulu, 2016). The school is supposed to spend sparingly using money received during the first term because no extra income except donations and fundraisings. Fundraising is more challenging since it requires parents to pay. Mpolokeng (2015) mentions that principals have a role in identifying the needs of the school and motivating the parents and the broader school community to be actively involved in fundraising. Fundraising is not easy with quintile 1 and 2 schools (no-fee schools) as there are challenges such as poverty, unemployment, child-headed families, and level of education. Schools under the UMlalazi Circuit are struggling to survive during the waiting period for cash transfers from the DBE. Naiker et al. (2020) mention that no-fee schools re-interpret financial policy, meaning no-fee schools sometimes find themselves in a hopeless and helpless situation, which is the reason they redirect funds meant for something else to the essentials of that time. Redirection of funds is a serious misconduct classified under misappropriation of funds by the principal (RSA, 1996).

Companies and industries consider schools offering Science and Technology for donation. Schools offering subjects other than Science receive little consideration. Motsoahae (2018) mentions that Richards Bay Minerals (RBM) is the major funder of Richtech College for vocational education in Richards Bay, and secondary schools like Tisand and Mkhayideni are taken into consideration. Motsoahae further highlights that companies sponsor schools to develop curricula, not non-essential services. Unfortunately, the deep rural schools like UMlalazi schools, that are offering Science and Technology need donations, but their problem is that they are away from the radius. Another criterion used by industries is to donate to schools for parents working for that industry. Richards Bay Mining (RBM) serves the schools and people of Kwambonambi, Sokhulu, Nhlabane, and the schools at ESikhaleni and its surroundings. Industries at kwaSithebe in Mandeni are struggling to serve the community of Mandeni. They are struggling to serve uMlalazi municipality and yet uMlalazi is within their radius

2.10.6. The impact of COVID-19

COVID-19 has impacted the curriculum of schools worldwide, and it affected teaching and learning in the year 2020 (Mohale, Litshani, Mashau, Mudani, Moyo & Sepopetsa, 2020). COVID-19 changed the system of working. The great challenge was the extra cash to be used to buy equipment for protection against the pandemic. The COVID-19 pandemic was not planned and was not budgeted for, and as a result, there was no allocation for schools for COVID-19. During the first phase of COVID-19 schools were closed and when they opened in June 2020, the DBE provided PPEs for teachers and learners. The stock provided by the DBE was finished, and the schools had to continue buying for themselves. The DBE deviated some funds to support COVID-19 relief (Mboweni, 2020; Mkhasibe, Mncube & Ajani, 2021). The supplementary budget stated that almost 2000 school infrastructure almost came to a halt as a result of massive cuts in the education infrastructure grant to support COVID-19-19 relief. In KZN R78 million for 22 new projects was affected, and R222 million for 400 renovation projects was also affected. In other provinces, similar projects came to a halt because funds deviated from COVID-19 relief. According to the budget speech by the Minister of Finance 2, 1 billion was shifted to COVID-19 relief, and the money was originally budgeted for infrastructure. The school projects that were meant for teaching and learning were affected since schools used norms and standards funds to buy Public Protective Equipment (PPE) daily. The outbreak of COVID-19 increased global demand for online education (Dube, 2020; Mncube, Mkhasibe & Ajani, 2021). Online education demands internet connection, laptops, and cell phones as teaching and learning equipment. Dube (2020) further states that the success of online education depends on a good internet connection, learning software, and digital skills for both learners and teachers. The affluent public and private schools were engaged in the process of training teachers and learners on digital skills to advance them in technology, but rural schools, especially no-fee schools, did not have that budget. Du-Preez and Le Grange (2020) confirm that schools with good infrastructure and financial resources and where most of their learners come from higher socioeconomic backgrounds have the advantage of the digital learning platform and parental support. The school may try its level best to provide these electronic devices to facilitate teaching and learning however, the problem always remains with the poor parents, who cannot afford to buy as they are unemployed (Mweli, 2018; Maphalala, Mncube & Mkhasibe, 2021). Ramrathan (2020) confirms that COVID-19 worsened the situation by the government shutting down what was deemed non-essential, which affected many rural families whose members earned their living by selling or doing casual labour for wages. Those poor parents who relied on selling non-essentials would not be able to buy data for their children.

2.10.7. The legal roles of the principal in terms of financial management

Ngidi (2019) mentions that in the South African context, there is no formal training programme for principals in financial management before they become principals. The role of the principal, therefore, is becoming more complicated through multiple dimensions. School principals are expected to serve as instructional leaders for their schools by devoting time and attention to school administration, yet some principals in small schools are full-time subject teachers and class managers (Macupe, 2015). Their accountability is intimidated by the fact that they are overloaded. Principals mediate and selectively choose some aspects of policy (Bayeni, 2016). This is due to overloaded principals in small rural schools that choose policies suitable for that situation in their schools. The cases of misappropriation of funds appeared where the principal had selectively chosen some aspects of the policy by procuring item that was not on the budget. Rangongo (2016) mentions that there is a lack of knowledge of legislation and sheer ignorance of the law. It is therefore clear that the principal may not be a good accounting officer for everything happening at school if there is a lack of knowledge of legislation. Rangongo (2016) further explains that the lack of implementation of legal responsibilities by principals is sometimes a fear of intimidation and threads from teachers and SGB.

Leadership in the context of rurality can be defined as leadership that shuns policies and issues of social justice (Myende & Maifala, 2020). This is the reason why no-fee schools sometimes find themselves in a hopeless situation and they redirect funds meant for something else to essential things of that time. This is the reason when it comes to spending, especially at the beginning of the year up to the next allocation. Naiker, Myende and Ncokwana (2020) support the idea that the DBE financial policies may not help the school at that moment, and it is not possible to work within the parameters of policy and organisational norms. The government policies are not helpful because they do not consider the difficult reality of managing schools (Bayeni & Bhengu, 2018). All the time principals make adjustments to meet the reality of the school. Bayeni and Bhengu further mention that to make peace with school reality, the principal should not be a conveyor belt who should not question anything, not change anything, or be a robotic implementation agent.

2.10.8. The funding of transport and workshops

Principals use transport to attend meetings organised by the circuit or the district, while teachers use transport to attend workshops on relevant subjects by the subject advisors. Most schools spend a large amount of money on transport (Mestry, 2018). The high school curriculum demands many workshops for educators to meet subject advisors in different nodal points. Transport allocation by the DBE is provided since it is part of curriculum development (Dass & Rinquest, 2017). Transport costs for these points differ from school to school and from subject to subject. Some schools have the advantage of being next to the venues and other schools travel a long distance to the venues for workshops. Schools from Mbongolwane ward under UMlalazi Circuit attend workshops at Eshowe, which is 50km in between. Principals attend planned and unplanned meetings in the same venue, which is Eshowe next to the circuit office. This movement involves unbudgeted amount spent on transport by both teachers and principals attending unplanned meetings. Mestry (2017) confirms that the school budget in secondary schools differs from actual expenditure; as a result that provides more opportunities for the misuse of funds.

Unplanned meetings between the subject advisors and subject teachers are conducted during the workshop or update new information from the DBE, while the principals are always invited by the circuit managers or district office for training programmes like Grade 12 invigilation or SGB elections (Basson & Mestry, 2019). It is worse with schools offering technical subjects because teachers attend two workshops per year in Durban or Newcastle. There is no special allocation for Norms and Standards. Some schools offering these subjects request parents to pay for these subjects. At times material for practicals escalates the budget, and parents end up paying for them. Secondary school Technical and Science streams are expensive, which is the reason why most rural schools are pressurised by the situation to opt for the general stream, which is cheaper and manageable (Govendor, Grobber & Mestry, 2016).

2.10.9. The Infrastructural challenges

RSA Act 108 of 1996 of the constitution, illustrates that everyone has the right to an environment that is safe and secure. There is sometimes the act of vandalism where the malicious damage of property and equipment is the problem affecting both learners and teachers (Mojapelo, 2018). The actual budget for repairs caused by vandalism cannot be estimated. According to Norms and Standards, minor repairs can be done at the school level and that includes broken windows, door handles, and teaching and learning equipment. Most rural schools do not have libraries and those few schools with libraries are vandalised on a daily basis (Mojapelo, 2018). Besides libraries, textbooks for learning bought from norms and standards are not returned to school by learners at the end of the year, and those that are returned are vandalised, which means that the school procures the same books the following year. Mollo (2020) poses that the prevention of vandalism in public schools may save the budget for books and stationery. Principals and the SGB face this challenge yearly because according to the law, Education Act (1996) no learner is deprived of getting progress results because of the lost book. Before 1994 learners who lost books or vandalised school equipment were forced to pay or progress reports were withheld at the end of the year.

2.10.10. The challenge of introducing online learning

Rural schools face unprecedented challenges in adjusting to new modes of life and learning (Dube, 2020). Most rural schools have no internet access and those with computer application technology and information technology are struggling for internet access. COVID-19 has opened a new era of online teaching. The lack of resources to connect to the internet, the learning management system, and the low-tech software affect the learning process. Funding in education aims to promote equity and social justice but with online education, in rural schools, strategies put in place are not improving the working conditions of teaching and learning (Makuna & Aloka, 2020; Mncube & Hadebe-Ndlovu, 2023). Inclusive education is undermined in a way that a gap between the poor and the rich, urban and rural is created. There is no budget set for online teaching and learning material, as it is recommended during this period of the COVID-19 pandemic.

Allocation for Norms and Standards is still for textbooks and other teaching material, not internet connectivity. Parents do not have money for computers and cell phones to connect to the internet for learning, and those who happen to be next to internet cafes have no money to buy hours of connectivity (Molise & Dube, 2020). Sometimes those internet cafes close early when learners need them. Teachers are not trained and have no skills to use computers for online learning. Dube and Jita (2020) emphasise the urgent need for teacher training not on computer literacy, but advanced computer technology while principals in rural schools are struggling for internet connectivity to fix administrative work, as a result, others take administration laptops to their homes to compile and send educational programmes to district offices.

2.10.11. The curriculum challenges

There is a critical shortage of healthcare professionals in rural communities in South Africa, as a result, the National Department of Health is currently considering increasing the intake of Medical and Health Science students in line with national needs (Mabuza, 2015). The shortage mentioned by Mabuza emanates from the fact that the secondary schools' capacity to equip learners in line with Science at the tertiary level is not sufficient because science equipment is expensive to be catered by Norms and Standards funding. High school learners who do Science struggle to obtain acceptable results in matric, and they face a tough battle in adjusting to Science at university (Mnguni, 2018; Ntuli & Mncube, 2020). The school could identify challenges that learners face at universities when doing Science. Gudyanga and Jita (2019) further mention that tertiary study relies heavily on the use of technology, which demands that students are fully computer literate to fulfil course requirements. In return, high school is expected to identify such challenges and offer compulsory Computer Studies for learners to meet the curriculum demands of tertiary institutions (Ramnarain & Hlatshwayo, 2018). Norms and Standards funding do not meet these demands. Teachers end up theorising experiments and projects.

The situation with rural high schools is worse than that of urban high schools. Workshops and laboratories may be available with no equipment in stock to make projects and experiments (Tsakeni, Munje & Jita, 2021). Tshidaho (2018) mentions that the greatest challenge facing high schools is that of underfunding. Running the school requires significant investment in providing and maintaining a basic level of infrastructure such as laboratories, libraries and workshops. High school teachers have a great challenge in curriculum reform for Science accompanied by changes in the practical laboratory component or practical skills that study should offer (Fitzgerald, Danaia & Mckinnon, 2017). Teachers being the implementing agents often confront the problem in practice in laboratories and they end up omitting experiments in teaching. Unfortunately, teachers trained at universities have no other training or brush-up courses during their teaching career to meet new demands on new perspectives (Gudyanga, 2017; Mkhasibe & Mncube, 2020). There is no money set aside at school for further teacher development.

2.10.12. The teaching and learning material challenges

The government's educational reforms since 1994 have focused on equity and the redress of past historical imbalances (Mestry & Ndlovu, 2014). The fundamental need in education was the distribution of learner teaching support material (LTSM) to allow all learners free education. A large percentage of funding was allocated to LTSM than other programmes. State funding to poor schools has increased but the provision of quality education and improvement in learner performance has not been forthcoming (Mestry & Ndlovu, 2016). Principals from rural schools are compromising the idea of quality education through Norms and Standards allocated to LTSM in vain. Books and stationery procurement in schools is in bulk but there is a shortage of teaching staff, especially for scarce subjects like Mathematics and Science. Principals of schools end up outsourcing Mathematics and Science teachers from other institutions (Mkhize, 2019). Those teachers are at times hired to come and teach in the schools or sometimes learners are transported to other venues to meet them. Unfortunately, those schools are no-fee schools. In fee-paying schools, fund-raising by parent bodies, including commercial sponsorship, has enabled many such schools to add to their facilities (Alsubale, 2016).

According to Mestry and Ndlovu (2016), the gap between historically disadvantaged and historically advantaged public schools still exists. Some schools in poor rural and urban working-class communities suffer the legacy of large classes and deplorable physical conditions. As stated clearly in the policy of Norms and Standards, the building of classrooms to split those large classes is not accommodated. The COVID-19 pandemic has worsened the situation because according to the ratio, some groups of classes are divided into three or four.

The Minister of Basic Education has allowed schools to increase the learner ratio per day in schools, but it was difficult because there was a need for the building of new classrooms to conform to rules and regulations for COVID-19 (Makhalemele & Staden, 2020; Ntuli, Mncube & Mkhasibe, 2023)

Several curriculum revisions were introduced as a shift away from the racist curriculum that entrenched the value of apartheid. The shift to a democratic curriculum was politicised as the new government wanted to undo the legacy of the apartheid past (Molapo & Pillay, 2018). It becomes clear that once the curriculum implementation is political, the value of that curriculum may be lost. LTSM policy has become political in the sense that all schools that have failed to manage funds are compelled to procure their LTSM with the central procurement company under the DBE (Molapo, 2016). Procuring under this DBE Company means that a catalogue list is compulsory to follow, and no change is retained to the school if LTSM funds are not all utilised. The principals are concerned about the money used for buying through Department procuring companies because the school may not complain about shortages and leftovers in terms of money or equipment.

Teachers have become involved in too much paperwork photocopying on top of piles of books and stationery in stock (Pillay, 2020). The paperwork involves the administration of these books and stationery supplied to learners and the recording of tasks set for the year. According to Molapo and Pillay (2018), those tasks demand more cash from schools and more time from teachers. This is a big challenge for the principals of these schools because their schools do not keep petty cash for the daily needs of the school.

2.11 The lack of financial knowledge and skills by principals

The lack of financial literacy is the result of inadequate education. There is a need for more financially capable people since this has been identified among many people who are unfamiliar with the most basic economic concepts in South Africa (Ngek, 2016). Ajbande and Khayundi (2017) emphasise that personnel in the management of small micro and medium enterprises who have low financial literacy are more likely to have financial management problems. Training provides a professional overview of the required knowledge that helps Small Micro Medium Entrepreneurship (SMMEs) explore the current practice. Lekhanya (2016) highlights that the lack of knowledge of financial management contributes to the low prevalence of new venture creation and ultimately the high failure rate in South African Small Micro Media sized Enterprises.

Principals of schools are not exempted from the above business institution because a school is operating as a business. According to the DBE finance policy, the principal is an ex-officio member of the SGB in the finance committee but is still held accountable for school finances. Mestry and Ndlovu (2016) always mention that principals have no financial skills nor does the DBE train them in financial management. To manage school finances, they end up co-opting finances and expect to assist the finance committee. It is clear that since no formal training is received by principals in financial management, they are not capable even of training the SGBs in finance. Like a small business, the principals are confused by the multitude of criteria set out in the codes and end up paying consultants huge sums of money for being financially illiterate (Nanziri & Leibbrandt, 2018).
Sobopha (2015) mentions that the lack of financial skills is not only among principals of schools but among all government managers of institutions and government departments. South Africa has a severe shortage of adequately trained accountants and among the factors, contributing to the shortage is the quality of students recruited into accounting programmes by South African universities. Scheers (2016) recommends compulsory financial management modules for all university students in all faculties to equip those who are promoted in their fields of work. The principals may obtain the opportunity for basics in finance and may assist in the formation of a functional Finance Committee. The financial illiteracy among the principals may drive the schools to appoint illiterate SGBs, and above all SGB members who cannot read or write (Du Plessis & Mestry, 2019). Amongst those people, some serve on the Finance Committee. Ndlovu (2015) highlights that principals are placed at a high risk when they are not trained in financial management, yet they are ex-officio members of the uneducated SGB. Mismanagement of funds is possible and the principal as the accounting officer is at risk.

2.12. Poor budget planning for infrastructure and resources in schools

Nzama (2019) mentions that poor budget planning from South African municipalities is a result of the lack of financial skills from the managers, violence in protest leads to the damage of property and often diverts the mandate of the affected municipalities and the budget is rechannelled to the damaged infrastructure. Principals of schools in the education sector complain about the damaged property by the learners and vandalism by the communities during the unrest. The schools end-up re-channeling their budget back to the vandalised property for repairs (Chauke, 2021). The same books are purchased every year because retrieval of books by the learners at the end of the year is not properly done, and schools cannot confiscate the learners' progress reports or results because of the damaged or lost book (SASA, 1996). There is no means that the schools may adopt to exert pressure on the parents to pay for the book lost by the child. That is the reason why the school buys the same book for next year to be used by other learners. Motubatse, Ngwalewe and Sebowa (2017) confirm that municipality unrest does not end with the destruction of the community property since schools belong to the community, they are also affected and even closed during riots. Nyawo and Mashau (2019) support Motubatse that the hereditary spirit of violence from the parents is transferred to learners, and the element of destruction of property in schools never ends before communities abandon destruction of property when demanding project development.

Lumadi (2020) points out that financial budgeting depicts a bleak state of affairs regarding financial management in schools and that poor budgeting within the school is traced back to uneducated SGBs, especially in rural schools. The case of SGB's lack of education in rural schools has been strongly discussed. The SGBs struggle in developing school policies and rely heavily on input from the teachers, they also make a lot of mistakes when developing up policies owing to their lack of financial skills. Some schools request principals to develop policies and even implement them (Xala, 2018).

In 2020 during the COVID-19 lockdown, the Minister of Basic Education reported that 1, 577 schools across the country had been vandalised, and again in 2021 looting occurred in KwaZulu Natal and Gauteng and the minister reported that schools were looted. What all that implies, is that the budget is interfered with and that some funds allocated for other resources are deviated to repair those schools. Munzhedzi (2016) recommends that communities should be capacitated to respect their property to minimise budget loopholes, otherwise, South African public institutions have no budget for further development but working on repairs.

2.13. The effect of declining learner enrolment

Learners' enrolment can be affected by different circumstances. One school may experience a drop in enrolment, which is negative, and another school may experience an increase which is an advantage to that school. A few causes of the decrease in enrolment are worth mentioning.

This may include attrition, matric failure rate, poor teaching and learning, the curriculum of the school, shortage of teaching staff, and school dropouts.

2.13.1. The Attrition rates

The high death rate of parents in the 90s and early 2000s was due to HIV/AIDS and in 2015 South Africa had 4, 8 million orphans owing to HIV/AIDS with KwaZulu Natal leading the country with 27% followed by Eastern Cape with 26% (Breckenridge, Hughes, Rautenbach & Mckinley, 2019). Orphaned children who live with no relatives to take care of them are transferred to other schools where they are adopted by foster care parents. Some are transferred to other schools to reduce the percentage of child-headed families, which is a headache for SASSA. Luver et al. (2015) mention that SASSA and NGOs have played a significant role in transferring learners to other schools to provide security and care for those learners. On the other hand, transferring learners to other schools causes hazards owing to the decrease in enrolment. According to SASA Norms and Standards, allocation to schools is according to enrolment. Fee-paying schools receive school fees from the number of learners enrolled and who have paid fees. The financial burden experienced by the caregivers is extensive and children may not have access to basic needs (Freeman & Nkomo, 2006)

The COVID-19 pandemic had a similar disaster to HIV/AIDS because in 2020 it left many children homeless. Jamieson and van Blerk (2021) confirm that the first stringent COVID-19 lockdown led to joblessness, poverty, and isolation from protective social networks, stripping many families of the resources they needed to care for their children. COVID-19 did not leave orphans only, but jobless parents. Schools were unable to pay for services and fee-paying schools and private schools were unable to pay teaching staff and do general maintenance.

2.13.2. The Matric Failure Rate

The Grade 12 class in a secondary school is an exit point, while Grade 8 is the entrance. The schools that produce good matric results are marketable to parents, and they are keen to register their children in Grade 8 of the well-performing schools. Parents may not be anxious about helping teachers in the education of their children but may be interested in the outcome of matric results (DBE, 2017). Subramoney (2016) mentions that parental involvement in improving matric results is low, but they are interested in good results that are obtained through the effort of the teachers. Kern (2020) confirms that parents who respond to school invitations about the progress of the learners are those parents with children in junior grades of the school.

It is confirmed that they aim to survey matric results with those learners in Grade 12, and if the results are not good, they remove their Grade 8 or 9 children to complete matric in the best-performing schools (Malatji, 2019). The drop in learner enrolment means a drop in the allocation of Norms and Standards.

2.13.3. The poor teaching and learning levels

A school is an institution of teaching and learning in which learners learn in a particular discipline. It should comprise of qualified educators who should impart knowledge to the learners for it to be regarded as a functional school. Moloi (2019) defines a dysfunctional school as a school that is in a state of chaos where educators lack the required subject matter and pedagogical skills to teach the subjects they are currently teaching. Spaull (2019) confirms that children in dysfunctional schools do not attain any higher qualifications and are the first ones to fill the ranks of unemployed and those in low-status jobs. Previous disadvantaged black schools are the victims of being in dysfunctional schools. It may not be the teachers only, but many factors may contribute to schools being dysfunctional, such as the lack of parents' involvement, the community, and the Department of Education itself (KZN, 2019). At the end of the day, the schools do not produce good results as Spaull mentioned. The parents prefer to remove their children from dysfunctional schools to functional schools.

2.14. The accountability and responsibility of the principals

The accountability is about answerability to mandate, competency, and good faith attempt to check fidelity to the mission of the institution (Dwangu & Mahlangu, 2021). The principals are answerable to the HOD for their actions and results. The principal should give details on how funds and equipment are to be utilized. Botha (2019) refers to accountability as being answerable to one's client, and the principal cannot blame anyone for the misuse of funds and should ensure that there is compatibility between the quality of service rendered and the value for money. The DBE assigns accountability only to the principal for the management of funds, but the responsibility is distributed among other stakeholders (Diab, 2021). The principals could provide guidance and leadership on how the School Governing Body should execute its statutory function of the resource management of the school. They should further be entrusted with the responsibility of making sure that their views and aspirations are considered -in the financial management of the school (Du-Plessis, 2020). Before 1994, school principals may exercise an autocratic style of leadership, which was part of accountability, but the responsibility to include parents and teachers was ignored (Diamond, 2015).

South African Schools Act (1996) stipulates that the principal is responsible for the professional management of the school and therefore should be responsible for the funds of the school. The following additional financial roles and responsibilities of the principal have been clearly defined in the Education Law Amendment Act 2007.

- To monitor income and expenditure related to the budget.
- To report irregularities to the SGB.
- To execute duties by sound accounting principles and controls as required by SGB.
- To liaise with the finance officer on financial matters.
- To determine whether financial records are accurate.
- To ensure that school payments are made on time.

This Act further states that the principals are responsible to the provincial head of the Department, SGB, parents, and learners attending the school.

2.15. The Safety keeping of financial records

Principals, as accounting officers, should exercise their responsibility for financial books and records. The principal accounts for any missing document, and therefore the DBE recommends that all financial books should be kept in a safe or strong room (Basson & Mestry, 2019). There are cases where principals report stolen strong room keys, misplaced safe keys, and vandalism that leads to the destruction of property. The principal accounts for anything happening, and after the investigation, the principal is charged with misconduct if found guilty (Rangongo, Mahlakwana & Beckmann, 2016). The DBE recommends the following ways to keep records:

- Keep records in a safe or a strong room, and keep keys in a safe place.
- Keep records in a computer and must be open using the code.
- Keep a backup computer if the main computer collapses.

Keeping hard copies in a strong room or safe is the method for most rural schools use. It is a method recommended by the DBE since most schools do not have access to online facilities.

The principals is not allowed to keep financial books and any other Departmental property in their homes. Sometimes principals take the risk of keeping school property at their homes when the school's strong room or safe are vulnerable (Rangongo et al, 2016). It is advantageous to use electronic devices on top of strong rooms to keep records. The disadvantage of a safe and strong room is that the keys to these places are exposed to other people. Usually, not only financial documents are kept there. It is easy to destroy a safe and strong room by fire or demolition (RSA, 2018). Keeping records on a computer and having a backup is safer. Once a computer collapses or is stolen there will be backup information. It is advisable to keep secret codes to sign up before opening the device (Ngoepe, 2017). Financial records kept on the computer are more reliable and it is not easy to make alterations with the aim of misconduct. Ngoepe (2015) maintains that South African institutions generate public records that need to be managed in compliance with the legislative framework; it is, therefore, a challenge to manage digital records brought by complexity within the legal terrain as well as the disparate nature of information systems in the institution. The safekeeping of documents is the symbol of the principal's accountability and responsibility.

2.16. Conclusion

The literature review points out the fiduciary duty of the principal to promote equity and social justice in funding. The financial situation in public schools before 1994 and after 1994 was revealed. Allocation of funds through norms and standards was highlighted, with a particular policy to administrate these funds. norms and standards follow certain restrictions compared to school fees paid by parents. The advantages and disadvantages of Norms and Standards were also mentioned. The literature revealed the challenges faced by the principals in the administration of these funds, and from these challenges, they are expected to play around with the policy using their discretion to manage their schools on a daily basis. This chapter dealt with the literature that comprised of the description of norms and standards, implications of Norms and Standards funding, and challenges faced by secondary school principals in promoting sustainable and equitable funding of schools.

CHAPTER THREE

RESEARCH METHODOLOGY AND DATA COLLECTION

3.1 Introduction

The previous chapter presented the review of the literature from the challenges faced by the principals to promote sustainable and equitable funding. The focus was on South African Schools Act (SASA) regarding school finances and how principals manage funds. The focus was also on how no-fee-schools sustain from the DBE allocation. The researcher who is serving under the Department of Education may be unaware of the funding implications of the Department of Basic Education that aim at promoting equity and social justice for all, yet a gap exists between previously advantaged schools and previously disadvantaged schools (Macupe, 2021). Unfortunately, previously advantaged schools are still advantaged despite less funding obtained from the DBE and previously disadvantaged schools receive more allocation from the DBE but are still disadvantaged (Reimers, 2021). Finding answers and solutions to problems such as inequality and social injustice requires a thorough investigation of where things went wrong, or whether there is a problem with the funding or management and administration of these funds.

This chapter seeks to unpack the methodology used to collect data for this study. It includes the research design, the locale of the study, data collection, research instrument, sample and sampling procedure, target population, data collection procedures, and data analysis. This study is guided by the following main research objectives,

(a) To find out the problems that hinder the principals in managing finances in schools.

(b) To explore the reasons for secondary school principals to experience challenges despite government funding allocation.

(c) To ascertain why secondary school principals' experience challenges in terms of school financial management.

3.2. Research methodology

Research methodology refers to the study design methods, approaches and processes employed in a well-planed investigation towards a study objective. Cress well (2017) explains that a research methodology is the way in which research makes sense of the object of enquiry.

Research methodology is crucial in the adoption of a suitable research paradigm, research design and research technique or approach towards getting the needed information (Rosenbam, 2017)

3.3. Research paradigm

A paradigm is a way of thinking about and making sense of the complexities of the real world (Artino, 2020). Kaushik and Walshe (2020) posit that paradigms are conceptual and practical tools that are used to solve specific research problems. In Social Science research, the term paradigm is used to refer to the philosophical assumptions or the basic sets of beliefs that guide the actions and define the worldview of the researcher (Lincoln et al, 2011). Since the paradigm is a philosophical assumption of humans, the study aims to investigate challenges faced by secondary school principals in school funding. According to this study, the interpretive paradigm was adopted among the three paradigms in research.

The interpretive paradigm is rooted in the fact that the method used to understand knowledge related to Human and Social Sciences cannot be the same as its usage in Physical Sciences because humans interpret their world and then act based on such interpretation, while the world does not (Pius & Alharahshesh, 2020). While positivism relies on the hypothetical-deductive method to verify prior hypotheses that are often stated quantitatively (Pham, 2018). Johnson and Onwuegbuzie (2004) agree with Pham that positivism is based on the assumption that a single tangible reality exists, and can be understood, identified, and measured.

The interpretive strong point is that it is more concerned with in-depth variables and factors related to the context and further considers humans as different from physical phenomena as they create further depth in meaning (Alharahsheh & Pius, 2020). Interpretivism considers differences such as cultures, circumstances as well and times leading to the development of different social realities (Pulla & Carter, 2018). In the end, all interpretivism provides is a clear link between the researcher and research subjects, as it assumes that humans cannot be separated from their knowledge (Igwenagu, 2016). The interpretive approach assisted in answering research questions in context and different opinions came from principals. Most principals mentioned the same challenges they experience yet they differ on the way they deal with them and on why individuals among themselves understand fiduciary duty the way they do.

3.4 Research design

This study is underpinned by multiple case study design due to the fact that schools sampled were from different context. There were one school from urban area, three school from township while six schools were from rural area. A research design is a plan of how the study is to be carried out. Cresswell and Chery (2018) stress that the research design is a research plan that has to take into account the expectations and the content of the researcher. Leavy (2017) defines research design as the overall strategy of the researcher chosen to integrate the different components of the study coherently and logically. Ryan (2017) posits that a research design is the overall strategy of the researcher, and how research questions are easily answered. In this study research design indicated the general plan, for example, how the research was set up, what happened to the subject and what method of data collection was used.

Issues of research design include decisions about broad assumptions, and approaches to detailed methods of data generation and analyses (Creswell, 2017). The researcher has chosen qualitative research design because it is interactive. The direct involvement of a researcher with the participants channelled the way for the interpretation of the data. The interpretation of the participants and readers of the report will also come up with multiple views that will eventually make the solution to the research problem emerge.

3.5 Research approach

In this study, the researcher chose to use a qualitative approach because the qualitative approach allows the participants to have face-to-face conversations regarding the challenges faced by secondary school principals in school funding. Alase (2017) defines the qualitative research approach as a perspective in which researchers advance and apply their interpersonal and subjective skills to their research exploratory processes. Henn Weinstein and Foard (2006) state that an in-depth interview involves one-on-one in which individual respondents are questioned at length about issues and experiences.

A qualitative approach is concerned with understanding an individual's perception of the world. The researcher used this approach because it deals with educational issues to witness the above statement. Rahman (2017) states that qualitative approaches are used in the scholarship of educational management and administration to bring about effective school functionality. This is the reason why the researcher chose qualitative research to understand how principals of schools manage funds and how they address challenges of funding by the DBE in schools.

3.6 Data collection method

The data collection method is the process of gathering, measuring, and analysing accurate information from a variety of relevant sources to find answers to research problems, answer questions, evaluate outcomes, and forecast trends and probabilities (Groenland & Dana, 2020). Kostewicz, King and Datchuk (2016) distinguish between two types of data collection namely, quantitative and qualitative data collection methods. This study used the qualitative data collection method since it covered descriptions and opinions of people. The instrument used for the collection of data in this study was interview, focus groups, observation, and document analysis. The data collected were reliable since respondents revealed their opinions based on observation of the use of norms and standards funding. Over and above, all ten principals were engaged with school finance since they were school principals and six participants out of twelve were SMTs that have served in the finance committees and the other six have been in the finance committees.

3.7 Research instruments

3.7.1 Interviews

Potter (2018) defines interviews as important data collection techniques involving verbal communication between a researcher and the subject. Bailer (2015) confirms that an interview is a qualitative research tool that involves asking open-ended questions to converse with respondents and collect data about a subject. Adhabi and Anozie (2017) posit that an interview is a form of consultation where the researcher seeks to know more about an issue as opinionated by the individual being asked. Henn Weinstein and Foard (2006) state that an in-depth interview approach involves one-to-one in which individual respondents are questioned at length about issues and experiences.

The interview enabled the researcher to obtain information that he could not gain by observation alone. The main aim of these interviews was to understand the challenges faced by secondary school principals in school funding at UMlalazi in the King Cetshwayo District.

Mukherji and Albon (2017) identified three types of interviews which are structured, unstructured, and semi-structured interviews. All these interviews are important to help the researcher, depending on the nature of the study. The structured interview type is a controlled way to obtain information from the interviewees. In other words, it is a pre-planned interview where a researcher writes down the interview questions before concluding the interview (Gowpall, 2015). An unstructured interview is the opposite of a structured interview, in that the flexibility of this type is wide open-ended questions, and interviewees can elaborate (Rinaldo & Guhin 2019). Unstructured interviews are most useful when you want to gain an in-depth understanding of a particular phenomenon within a particular context (Bihu, 2020). Szombatova (2016) agrees with Bihu (2020) that unstructured interviews are most appropriate when you are working with an interpretive research paradigm, in which you would assume that the reality is socially constructed by the participants. A semi-structured interview is a mix of the two types mentioned above. The questions are pre-planned before the interview, but the interviewer gives the interviewee the chance to elaborate and explain particular issues through the use of open-ended questions. Adams (2015) confirms that themes are usually identified by the researcher before the interview, but the interview schedule framework should be sufficiently flexible to allow themes that develop throughout the discussion to be explored. Magaldi and Berler (2020) add that if the interviewee has difficulty answering a question or provides only a brief response, the interviewer can use cues or prompts to encourage the participants to consider the question further. This type is appropriate for researchers who have an overview of their topics so that they can ask questions (Cresswell, 2017).

In this study, the researcher used semi-structured interviews for the following reasons: A semi-structured interview is a combination of structured and unstructured. It allowed the researcher to construct questions and again modify them after meeting the participants and after examining the situation. Since semi-structured interviews allow flexibility to the research process, through formulated questions by the researcher, the interview is controlled. Although there were pre-planned questions by the researcher that were open-ended, the participants were able to express themselves to the fullest.

3.7.2 Advantages and disadvantages of the interviews

Symond and Brown (2016) mention flexibility and adaptability as advantages of the interview. The interview allows openness, allows people to expand their responses, and is open to new ideas. This is the reason for choosing the interviews. In this study, the principals as the main participants were open to the researcher about the challenges they have with funding since the researcher assured them of confidentiality to their answers. The middle management (HODs) were interviewed in focus groups where they were flexible to use vernacular to reach the point. During the interview, the researcher was able to observe the attitudes and the behaviour of the groups and the principals which would not be possible with the questionnaire, for example, principals become emotional when they are confronted with questions based on the mismanagement of funds. The middle management felt excited when they obtained a platform to talk about the management of funds in their schools. The interviews were voice recorded to identify the behaviour of the participants and that would assist the researcher when rewinding a device for data analysis.

Among the disadvantages of interviews, Ntuli (2017) mentions that the interviews are time-consuming, biased, and costly. Sometimes the researcher would spend the full day in one school trying to squeeze in one or two free hours with the principal or the HODs. More time was spent on one question since the study used open-ended questions. The focus group spent more time arguing, code-switching, and code-mixing languages.

3.7.2 Focus group

A focus group interview is a research tool used to address research issues that cannot be adequately investigated through individual interviews (Sandberg et al., 2017). Focus group interviews are designed to reach beyond the numbers of large sampling to discover why people act, think, and feel as they do (Gaulik, 2017). Zhu et al. (2020) confirm that focus groups can determine core group knowledge about how their knowledge influences their practices.

Stewart and Shamdasani (2017) also agree that interviewees in a focus group are often members of the programme, class, or department. Focus groups are planned and structured, but they are also flexible tools that encourage interaction among participants in discussions about the study. Zhu et al (2017) confirm that focus groups are compatible with key assumptions of the qualitative research paradigm.

As mentioned before there were four focus groups in all, and three members in each group were sampled. It was possible to meet two groups in one day because the researcher would visit one school in the morning and move to the other school to meet another group in the afternoon. The researcher was able to deal with all focus groups in two days instead of four days compared to the principals where the researcher had to spend a day with the individual. It went to the extent that some principals were interviewed on Saturdays because they came to schools for Grade 12 extra classes. The reason for a group interview with the SMTs was that they could not be interviewed as individuals. They were big numbers and therefore a focus group was convenient for the researcher to meet them in the group. The researcher wanted to gain insight by listening to participants using their words and expressions to communicate their experiences about funding and management of finances in their schools.

3.7.3 Observation

Ciesielstea et al. (2018) define observation as the conscience noticing and detailed examination of participants' behaviour in a naturalistic setting. Rosenbaum (2017) defines observation as a type of qualitative research method that, not only includes participant observation but also ethnography and research work in the field. Rinaldo and Guhin (2019) agree with Weinstein and Foard (2006) that it is an observation, observation is a way of collecting data by watching participants noting physical characteristics in their natural setting to assist in the construction of a picture of what transpires during the interview session. Observation is not only an intellectual activity but also highly physical and sensual. The concept brings to mind primarily the sense of sight and looking, watching, listening, smelling, and tasting (Sprandley, 2018).

The researcher used direct observation, looking at the events happening in front of him. The observation process lasted between one to two hours. There were no formal meetings for observation. Among things observed by the researcher were the following, the observation of the attitude and the interests of participants towards the study, the observation of the management of equipment, which attracted more cash from funding norms and standards, the observation of the financial documents from the DBE as well as schools' financial policies. The attitudes of the principals when answering questions were based on the challenges they were facing with the management of school funds. The attitudes of the SMTs towards the principals and finance committees managing school funds as well as their utterances when responding to questions.

3.7.4 Documents

A document is any source of information, in material form, capable of being used for reference or study or as an authority, for example, manuscripts, or printed matters (Buckland, 2018). The documents requested by the researcher on arrival at the school were the following financial documents, for example, finance policy, budget, income and expenditure, retrieval policy, receipt cash books, asset registers, petty cash registers, inventory registers, cash book registers, finance committee minute books, audit reports, bank statements, procurement policy, invoices and compliance certificate. These documents were used to confirm the evidence obtained from the semi-structured interviews and observations.

(a) Finance policy- It was to check if the school had a finance policy or not, and to check if the finance policy was functional.
(b) Budget, income and expenditure- It was to check if there was compliance and coordination between the budget, income and expenditure.
(c) Retrieval policy- It was to check if it was available and that it was functional.
(d) Receipt cash books- It was to check if the cash received through the collection at school donation was recorded.
(e) Asset registers- It was to check if the school equipment and all other assets were recorded. It was also to check the items available and those that had to be disposed of, as well as functioning items and that equipment, waiting to be repaired.
(f) Petty cash registers- It was to check if petty cash was available for teachers attending workshops and small items that demanded cash and also to check if, that cash was recorded.
(g) Inventory registers- To check if each item received at school was recorded by its factory serial number.
(h) Finance committee minute books- To check if the Finance Committee met regularly as stated in their finance policy.
(i) Cash book registers- To check the records of cash issued and cash spent.
(j) Audit reports- To check the comments of the auditor.
(k) Bank statements- To check the income and expenditure
(l) Procurement policy- To check if the procurement policy was adopted, for example, one of three quotations, and to check if invoices corresponded with quotations.
(m) Compliance certificates- If they were signed by the auditor to stipulate that all signatories were legible to control funds.

It is mentioned in the observation that documents were also observed, and therefore the observation checklist was used as a tool to check if the school had required relevant financial documents that were to assist the researcher in collecting data. Observations made were structured and controlled by the observation checklist attached to Appendix H. Apart from the pre-arranged observation sheet, the researcher used the protocol, which contained details of what the researcher had seen and saw happening for example handling of the school equipment by both learners and teachers as well as the general neatness. The aim of this observation as mentioned before was to detect everything which demanded cash from the school. The researcher mainly used photos to capture what happened. The date, time, and the school where such behaviours were taking place were recorded.

3.8 Population and sampling

3.8.1 Population

The population is a well-defined collection of individuals or objects known to have similar characteristics (Weeks, 2020). The study targeted a particular population with knowledge of school funding and allocation in schools for data collection. Tang et al. (2019) define the target population as the entire group of individuals or objects in whom the researchers are interested in generalizing the conclusion.

The target population in this study was ten public secondary schools in the UMlalazi circuit in King Cetshwayo District. The study investigated the understanding and challenges faced by the principals in promoting sustainable and equitable funding of schools. All public schools receive funding from the DBE, but the researcher chose secondary schools since they had more curriculum challenges that involved cash.

King Cetshwayo district is situated in the north of KwaZulu Natal Province (KZN) in South Africa**.** It is one of the biggest Districts in the province (Khoza, 2019). It has five circuits namely, UMlalazi, Nkandla, UMhlathuze, UMthonjaneni, and Richards Bay. In terms of schools, the district has a total of 620 schools. The research was conducted in a few schools at UMlalazi Circuit. UMlalazi has few affluent schools that are within Eshowe village and the rest of the schools are poor and disadvantaged including King Dinuzulu Township schools. Khoza (2019) also highlights that most teachers and principals have served at UMlalazi schools since 2000.

The principals and deputy principals of these schools together with their SMTs were the participants. There were other stakeholders from whom information on financial challenges could be elicited including learners and parents, but the researcher chose the principals and SMTs because they are directly engaged with finances, while their SMTs are usually in finance committees.

3.8.2 Sampling strategy

Sampling is the process of selecting a portion of a population or universe. Etikan, Musa and Akassim (2016) define sampling as the process of selecting participants from the entire population that involves decisions about which people, settings, events, behaviour and social processes are to be observed. Glaser (2017) posits that sampling also refers to the total quantity of the things or cases, which are the subject of research. This study used purposive sampling. Purposive sampling is the deliberate choice of participants owing to the qualities the participants possess (Etikan et al, 2016). Palinkas, Horwitz and Green (2015) confirm that purposive sampling is a sampling technique in which the researcher relies on his or her judgement when choosing members of the population to participate.

The sampling strategy began with the number of schools in King Cetshwayo District which is divided into five circuits that are Nkandla, UMlalazi, Umthonjaneni, Umhlathuze, and Richards Bay. The researcher purposefully preferred UMlalazi circuits. Most secondary schools at UMlalazi Circuit were convenient since they were located near one another. Taherdoost (2016) confirms that no matter how close location participants are, what is important is the larger the sample the lesser the likelihood that findings be biased. UMlalazi circuit is divided into four wards, which are Ntumeni, Mbongolwane, Eshowe, and Samungu wards. Two schools were sampled in each ward, except Mbongolwane ward, which has many secondary schools where four schools were sampled to make a total of 100% sampling. Only ten secondary school principals and 12 HODs in the focus group were sampled. Out of ten sampled schools four schools in a focus group were sampled. Two schools were no-fee schools and the two were fee-paying.

It was possible to attend two schools in a focus group in one day. The researcher was able to meet the first three in the morning and went to the next school in the afternoon. Each school was composed of three members in a focus group to make twelve. These four secondary schools were previously disadvantaged. The purpose of choosing two no-fee schools was that they received more funding from the DBE, but they encountered many challenges. Relevant and enough data were collected from these schools. The purpose of selecting two fee-paying schools was to compare the challenges they had with funding received from the DBE plus fees collected from parents. Data collected from these schools formed 100% of the data collected for this study.

It was an advantage that sampled schools had all departments, for example, Commerce, Humanities, Languages, Science, and Technology. The sampling of educators further focused on years of service in the Basic Education Department. Flick (2018) confirms that in qualitative research experiences of individuals or groups are analysed, therefore choosing principals and HODs as participants, who are engaged in financial matters and much involved in budgeting is advantageous.

3.9 Data analysis

Data analysis is a process of scientific searching and arranging data from the interview results that were accumulated by the researcher (Schabenberger, 2017). File, Mueller, Wisneski and Stremmel (2017) define the process of data analysis as the part during which the data gets interpreted and converted into findings. Data analysis helped the researcher to present what was discovered from the research. It took place once the entire interview schedule had taken place. It was not easy for the researcher to analyze qualitative data because qualitative data analysis is often voluminous by nature, unwieldy and time-consuming. It focuses on the quality of things, looking at their nature. Qualitative studies are characterised by a variety of data analysis strategies but are not limited to the following, qualitative content analysis, narrative analysis, discourse analysis, thematic analysis, grounded theory (GT), and interpretive phenomenological analysis (IPA) (Yin, 2017).

This study opted for a thematic analysis strategy for the reasons presented later in this section. Thematic analysis was used in this study as the respondents presented their ideas from the interview. Thematic analysis is a method for analysing qualitative data that entails searching across a data set to identify analyses and report repeated patterns (Clarke & Braun, 2017). Marvast (2019) defines thematic analysis as the method for describing data and also involving interpretation in the processes of selecting codes and constructing themes. Nowell et al (2017) argue that thematic analysis can stand alone as an analytic method and be seen as the foundation for other qualitative research methods.

The source of data was the interview using open-ended questions and the object of thematic analysis was a recorded transcript interview, discourse, and protocol of observation. Data transcription was used during observation and interviewing. Oltmann (2016) proposes that transcription is the action of providing a written account of spoken words. It is conducted in individual or group interviews and generally verbatim. Therefore, the study used thematic analysis because it proved to be an appropriate and powerful method to use when seeking to understand a set of experiences or behaviour, as the study seeks to understand the experiences of the principals about school funding.

Features of thematic analyses according to Marvati and Trevino (2019) means:

- Identifying the intention of an individual or focus group interview.
- Determining the psychological and emotional state of a person or group interview.
- Describing attitudinal and behavioural responses to communications.
- Analysing focus group interviews and open-ended questions.

The researcher used coding to label and organise qualitative data.

The following codes were used during the data analysis and interpretation process.

Table 1.1: Illustration of participants, their codes and the instrument used for data collection.

PARTICIPANT GROUP	**NUMBER**	**INSTRUMENT**
Principals (Princ) Deputy principal (DP) Participants (P)	10	Interview
Heads of Department (HODs) Acting Heads of Departments (AHOD acting) Focus group (FG) Participants (P)	10	Focus Group

3.10 Trustworthiness

Trustworthiness refers to the degree of confidence in data, interpretation, and method used to ensure the quality of the study (Polit & Beck, 2014). Amakwana (2016) argues that trustworthiness means the quality of being 'deserving' of trust or confidence. Beer, Ahn and Leider (2018) confirm that trustworthiness is about moral values considered to be true. The aim of the researcher in analysing data was not to produce accurate and perfect results since the study is qualitative data and is collected from the subjective views of the participants and the researcher would look for the gaps from the different views collected. The researcher used different sources of data to validate the accuracy of the pattern and the findings. The methods used were semi-structured interviews and documents. All the results obtained from these sources through arguments and explanations were checked against literature review findings and personal availing of the researcher in schools to meet the participants face to face, to lend trustworthiness to the researchers' interpretation. The researcher was very accurate when collecting data to identify those gaps. The gaps were identified, and the researcher planned for further data gathering and reflected on them. There is confidence in the results of the study because data were collected from different sources, and they gave almost the same conclusion that was analysed and interpreted.

3.10.1 Credibility

Credibility is similar to internal validity in qualitative research and it is about the aspect of the true value (Amakwana, 2016). The researcher in order to confirm the credibility of the study made sure that the participants were identified and described by pseudonyms. The schools and educators had pseudonyms.

3.10.2 Confirmability

The audit trail of the procedures used in interviews and data analysis is crucial to conformability. Cresswell (2017) confirm that confirmability is expressed through recording of interview, jotting down impressions, reducing data into chunks meaning, codes and categories. The researcher in this study audio recorded interviews, transcribed them, and looked for underlying ideas, assumptions and ideologies to generate themes.

3.10.3 Transferability

Leider (2018) refers to transferability as the degree to which the results of the qualitative research can be generalised or transferred to other context or settings.

Cresswell (2017) confirms that transferability is difficult to determine in qualitative study, nevertheless, a certain measure of transferability can be obtained if there is a broad description available about the sending and receiving contexts to make a reasoned judgement on the finding of the study. The researcher conducted interviews with educators and followed every step of the interview process in details.

3.10.4 Dependability

Dependability describes the consistent finding of a study and how would it be if repeated using the same methodological framework. Leider (2018) confirms that there are similarities between credibility and dependability. In this study the researcher ensured dependability by giving a detailed step by step account of all processes embarked upon in the final research report. This process had allowed readers to examine and appreciate the quality in the outcome of the dissertation.

3.11 Ethical considerations

Dongre and Sankaran (2016) define ethics as moral rules or standards for the right conduct or practice in a profession. Permission to conduct the study was obtained from the University of Zululand. The study was conducted at uMlalazi secondary schools at King Cetshwayo District Municipality (Appendix J) Permission was also granted by the provincial department of education in Pietermaritzburg (Appendix G) Response letters from the principals were obtained to grant permission to participate in the study with their HODs. They were also given consent forms (Appendix: C) to be signed to stipulate an agreement between them and the researcher. These consent forms were signed to stipulate an agreement of trust between the researcher and the participants. The researcher informed the participants that they were not forced to participate. The confidentiality of the information was supplied, and the anonymity of respondents was respected. Surmiak (2018) argues that confidentiality in qualitative research demands the researcher to anonymize publication by changing key characteristics if it does not affect the integrity of the data, not publishing data on the identity of the participants. Participants were free to use pseudonyms to hide their identities. The assurance was given to the participants that their response would not harm them or put their profession at risk. The researcher informed the participants of the purpose, data collection method, and extent of the study before the interview took place.

The policy of the University of Zululand on the procedure of the research, such as those to prevent plagiarism was read and understood. The researcher understood the guidelines as contained and set out in the university policies, and therefore the researcher complied with the following conditions:

- International and National laws governing research.
- All rights of the participants to participate or to decline to participate.
- The requirements to make sure to avoid risk to obligations and limitations on the participants.
- Reported standards and regulated citation standards.
- The policy to make the work available, to share with other researchers and to allow verification of the results. Being contacted for questions and concerns, and supervisor also to be contacted

3.12 Summary of the chapter

This chapter dealt with the research paradigm which indicates how the phenomenon will be reached, the research approach and design, the research instrument, sample method, sample size, data analysis and interpretation, and ethical considerations. An interview schedule and observation were used to collect data.

This chapter assisted the researcher in presenting the findings of the study through analysis and presentation of empirical data to be covered in the next chapter. The qualitative approach also enabled the generation of data from ten participating schools in an interview. The interview as a tool-assisted the researcher in ensuring and being certain about the reliability of the data. The next chapter focuses on the presentation, interpretation, and data analysis of the study.

CHAPTER FOUR

DATA ANALYSIS AND THE SYNTHESIS OF FINDINGS

4.1 Introduction

The study aimed at establishing challenges faced by the principals in promoting sustainable and equitable funding of schools at UMlalazi Circuit in King Cetshwayo District. In the outline made in Chapter 3, it is mentioned that the research approach employed was the qualitative design. The researcher used qualitative data analysis to get the opinion of the participants who were engaged and had experienced challenges with funding norms and standards. This chapter presents the findings and gives an in-depth analysis of the results of the research questions presented in Chapter 1, which are the following:

(a) What are the challenges facing secondary school principals in promoting sustainable and equitable funding in the schools?
(b) Why do secondary school principals experience challenges despite government funding allocation?
(c) How do secondary school principals understand challenges of school financial management?

Data analysis from interviews was presented using 3 themes and sub-categories based on the following objectives.

(a) To find out the problems that hinder the principals in managing finances in schools.

(b) To explore the reasons for secondary school principals to experience challenges despite government funding allocation.

(c) To ascertain why secondary school principals' experience challenges in terms of school financial management.

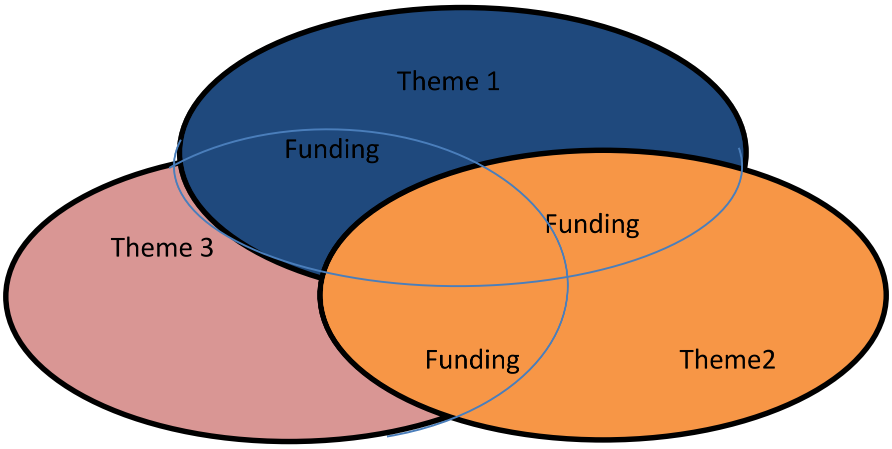
4.2 Thematic analysis and interpretation

The finding of the empirical investigation of the study is based on the main categories that emerged from data gathering using interviews and observation. The researcher created a conducive environment for a focus group interview with the HODs and an individual interview with the principals. The purpose of the interviews was communicated and agreed with the interviewees. The participants were requested to express their views correctly and honestly. The researcher requested permission from the participants, that all information be recorded and audiotaped. Participants were also orientated on the tools that were to be used for data collection. They were reminded that all information given would be treated with confidentiality as mentioned in the code of ethics.

The main themes were formulated from data gathered based on the objectives of the study. These themes are as follows:

(a) Challenges faced by the principals in promoting sustainable and equitable funding of schools.
(b) The role of the principals in promoting sustainable and equitable funding of schools.
(c) Measures that can be employed to improve Norms and Standards funding.

Fig.1.2



(Illustration of all themes linked together by funding)

4.3. THEMES

4.3.1 Challenges faced by the principals in promoting sustainable and equitable funding of schools.

The idea of school funding by the DBE in all public schools, especially previously disadvantaged schools, was appreciated by all South Africans. Despite all efforts to improve the education system through funding, more challenges are born daily. All participants support the idea that redressing historical imbalances and achieving equity are fundamental policy mechanisms in an attempt to restructure South African education. It was evident from findings that schools serving poorer communities should receive more state funding than schools serving better-off communities. One of the principals gave an emotional response to this question during the interview session:

P2: *We inherited schools that were under-resourced with zero balance at the bank… but the DBE continues to claim their policy intervention is pro-poor…. this is a fallacy of the worst kind. To tell you the truth.*

P6: *Our learners and teachers are treated like the worst citizens… if you look at the policy on paper, it talks about redress and bridging the gap but in reality, the DBE or government is controlled somewhere by a few elite schools that must perform better than others at all costs at the expense of others, As I speak…my school has not received Norms and Standards for this year.*

This frustration was supported by the study conducted by Du-Plessis and Mestry (2019), which reveals that after 25 years of democracy, educational standards and learner performance in rural schooling have shown little improvement owing to poor school funding. Mothibi (2015) indicates that funding is ironic, given the emphasis on redress and equity by the state funding provision of norms and standards, and has worked to the advantage of the public schools patronised by the middle-class and wealthy parents of all rural groups. Most of the participants have served during the period before 1994 to date, and they confirm that norms and standards brought some improvements in funding, but there are still serious challenges.

P1: "*we are talking about our daily experiences and having served as a principal from 1993 counts for something, the change in the funding norm is real but it has no impact on our already stressed and dilapidated schools. …..our communities to tell you the truth hate me, thinking that I am the one regressing the gains…..".*

These issues brought unpleasant contradictions among the respondents as some participants did not agree that norms and standards were implemented to redress historical imbalances of the past. This was refuted by certain participants who were questioning the anomaly and discrepancies in funds allocation because affluent schools are still enjoying an advantage. One participant P7 indicated that*:*

"….. I will recognise free education when all no-fee schools are allowed to fundraise to……. supplement government allocation where poor parents have to pay as part of the contribution to school funding……."

This issue of school funding was highly contested in different focus groups where some principals participated. The issue of serving schools based on their classification is tantamount to apartheid mentality, these are the views of participant P9 who was convinced that:

"*…..a*s *quintile 1 schools we are still worse off in terms of school resources allocation criteria which have a detrimental effect on teaching and learning."*

It was clear that the no-fee mechanism does not have a provision of free education for the poor because there are many hidden costs such as transport, uniforms for the learners, water, and electricity in rural schools. Some participants were not convinced, and they revealed that education for the poor is compromised. When the researcher enquired about the schooling of their biological children, it became clear that their children were in fee-paying public schools with 9 participants, who had their children in private schools. This probing raised many unanswered questions about the nature of their schools and the quality of education they oversee if their children study elsewhere. Participants did not have confidence in the system and some looked helpless.

4.3.1.1 Restrictions of norms and standards

All participants complained about the piles of textbooks purchased every year and the shortage of storage for these books. The participants mentioned that they were compelled to purchase the same type of books every year with different authors because they could not divert the book allocations. One participant P4 made an interesting remark about the issue of norms and standards, saying:

"*look at these piles of books, we are running out of storage to keep these books pointing at the pile of books in his office*" and she added, "*.... look, I am sunk into the chair in the storeroom which means I am more of the store manager than the principal in the office."*

After this, the evidence from both the in-depth interviews and focus group showed that the principals were happy about the priorities for Quintile 1, 2, and 3 schools as one of them said:

P6 "*The SGB should convert this office to a library and demote or promote the HOD to a librarian"*

The price of stationery infuriated many participants during the focus groups, who complained about the challenge of the high price of stationery and other school equipment, which seemed to increase unabated every year. The bone of contention stemmed from the fact that school allocation remained the same or even dropped if the enrolment had decreased that year. Participants in the focus groups were unanimously in agreement with the unnecessary restriction on the procurement procedure that sought to compel schools to purchase books and stationery from the list of companies approved by the DBE. The DBE companies were indeed cheaper compared to the private companies, however, the difference was that with the private companies, all discounts in prices were utilised by the school, whereas with the DBE companies everything was consumed by the DBE. This was confirmed by four participants, who were members of the big teacher Union in South Africa. These participants insinuated that officials from the DBE appointed certain companies to supply stationery in their schools because they had close links with those companies. They (P1, P6, P9, P3) said:

"Some of these companies are owned by the DBE officials, yet we as the educators are not allowed to own companies."

One of the four participants expressed her dissatisfaction with the companies used by the DBE by saying:

P3 "*We don't buy stationery. The Department forces us to buy from their pre-arranged suppliers, we get our stationery packs, it comes out of our allocation, it's deducted, and we have no control that's the saddest thing because prices are inflated, and you tend not to get the value for your money. If I used my supplier, I could buy so much more than what the DBE was giving me for the money I had. It's a very big loss. We are wasting money that could be used somewhere.*

This revelation was astounding to hear from people who claim to have inside information about this kind of collusion. The researcher asked the participants to leave this matter at this level of gossip for security purposes.

One of the challenges of norms and standards is the restrictions based on spending (Sayed et al. 2020). According to Norms and Standards, books and stationery are allocated 60% of funding even if books are sufficient for that year, but funds cannot deviate to fund other equipment (KZN Circular no 84, 2019). Money received by each school is not sufficient for the basic and essential needs, since a criterion used by the DBE to allocate funds in schools is determined by the enrolment of that year (Naiker, Myende & Ngcokwana, 2020). The smaller the enrolment the smaller the amount a school is funded. All participants confirmed that the restrictions on spending are a challenge although they can cope, and their schools do function daily.

The researcher noticed dissatisfaction with the participants when responding to the restriction on the purchase of textbooks compared to the restriction on the procurement at central (DBE). One participant P7 raised his voice when commenting on this issue:

P7 "*The policy position is very clear that we cannot purchase books outside the approved list, if you identify any good books or similar material outside on the list, hard luck, this is not good policy in my view….*"

The study by Mojapelo (2018) shows that the DBE was inundated with cases of corruption by the same principals, who were colluding with booksellers. He stated that the DBE introduced procurement of books and stationery from central because the principals misappropriated funds using private companies of their relatives. This was confirmed by one participant who mentioned that both the DBE and the principals are not clean when it comes to the procurement of books and stationery. The researcher noticed that the idea introduced by the DBE to procure centrally was good, and the process should involve transparency. The participants preferred the DBE central, but the cash-back discount should be retained by the school, not the DBE (central).

All five members in one FG2 confirmed that a secondary school curriculum is too wide and complex. The "LTSM other" allocation must be considered as a priority like books and stationery. In other words, if the school has sufficient books this year it may buy Science equipment or printing material the following year. They also agreed that the allocation of non-

LTSM material might be less compared to the LTSM and LTSM other. They recommended purchasing printing material, including printing machines to make copies rather than buying books every year. The prescribed books do not have enough information for teaching, which is the reason teachers end up photocopying to supplement information from the prescribed books. It was clear that some participants in the FG1 had little experience in finance committees and were still new in management and came out with different views they recommended exchanging allocations, and that the amount allocated for LTSM should be used for non-LTSM and the one allocated for non-LTSM should be utilised for LTSM. As the researcher for this study, there is an outcry for the most coordinated and streamlined improvement to be done as far as allocation is concerned.

4.3.1.2 The grading of schools

Grading schools according to Sections 20 and 21 is a challenge for all schools. Among 10 participants sampled, 6 participants were from schools under Section 21 schools with Function C and 4 participants were from Section 20 and 21 without Function C. Section 21 schools preferred to maintain 21 statuses,' while Section 20 schools wished to be converted to 21 statuses because Section 21 has better privileges. All participants preferred to be in Section 21 irrespective of little money from the DBE because there are limited restrictions in Section 20.

One participant P9 from section 20 stated:

"*We applied, contesting for Section 21 status, we provided all required documents, our school meets all requirements for Section 21, audit reports indicate that our financial records are up to date, it's almost the fifth year waiting for the response from the HOD*" (Rose).

That participant was supported by other participants Sizwe, Penelope and Zimbili) (not real names) who was in the same 20 Sections? Generally, they remarked on the nature of resource constraints and the many challenges they had to endure to receive a very small allocation for their schools. The fact that they were given vouchers, sounded as if the DBE belittled them and they were incapable of managing their purse, despite the improvement in record keeping and auditing statements, which reflected that their schools should have been moved from Section 20.

One of the comments emerged in a focus group (FG4) that applications were lodged with the DBE but were ignored. One participant among that 3 even mentioned that:

"*Better respond positively or negatively than turning a blind eye to an application.*"

One participant from Section 21 status was directly quoted saying:

"I would reject funding from the DBE rather than belonging to Section 20. Section 20 status is like a domesticated monkey living in the cage day and night." Meaning to say that the school is free, yet freedom is limited."

The researcher noticed the gap between the Sections 20 and 21 schools, yet these schools belonged in the same vicinity. It is creating unhealthy competition among these schools. At least they should all belong to the same approved status.

The participants mentioned many advantages of being Section 21 schools. It is confirmed by Majola (2016) that Section 21 requires the school to have literate parents and trained SGB and Finance Committee in financial management. Majola is supported by Sangweni (2020) that Section 21 status has many advantages, but the Finance Committee needs to have updated financial management skills. Participants in FG2 and 1 from a Section 20 school mentioned that:

"There is money at school can get, money for workshops is very easy, as the school is Section 21, it can manage all its funds".

However, in Section 20 schools, the SMT is using their money to send teachers to workshops and they claim their refunds in the next financial year. It was interesting to compare and contrast these experiences, but the common thread from these participants was that both Section 20 and Section 21 schools agreed that from January to June they run the schools with petty cash from their pockets while waiting for the next allocation because school funds had finished. All schools receive their allocation from the DBE, and the policy prohibits the SMT from schools which deny learner admission even though the school is fee-paying. One blatantly revealed:

"When *we admit grade 8 and new learners don't enrol without a deposit and our deposit is not less than 50% for each learner, this deposit helps us to manage the school between January and June* (DP2)".

Another issue that is influencing school allocation is the quintile ranking. The main question asked by the participants of these schools that are allocated in quintiles 4 and 5 yet belong to the previously disadvantaged schools is:

"*How can one allocate a black township school to quintile 4 or 5, a township with a large percentage of unemployed single parents? (DP3)"*

Two participants agreed that they contested for quintiles 1 and 2 for the poor schools but instead, they were dropped to quintile 3 and the response came after 3 years. The quintile ranking has the same challenge with sections 20 and 21 financial status. There is unhealthy competition among these schools. A learner may choose a no-fee paying school over a quintile 5 paying school next to it.

Participants of all those schools that belong to quintile 4 of the affluent schools yet are originally from the previously disadvantaged schools have similar dissatisfaction they express as follows:

"They have engaged the Department over the years about the quintile ranking of the schools. They have even gone to the point of threatening the DBE to take legal action. The quintile ranking is unfair in that certain criteria are considered for classifying the school in terms of where they are located, whether there is a tarred road, and whether they have running water and electricity".

It was clear from these participants that the DBE should think about the community served by these schools since the schools are from disadvantaged communities.

Thus, it can be generalised that the schools that are next to the town or township schools are ranked in quintiles 4 and 5 as affluent schools as demonstrated (Shabalala, 2017). The general view of participants contradicts that of the circuit manager who told them that a Google map directed the DBE to allocate quintile ranking of the schools. Eshowe Ward has schools that have a radius of the town distance and some of them are section 20 schools. Participants were unanimous based on the in-depth interviews, FGs and HD that the quintile ranking of schools has disadvantaged their schools.

4.3.1.3 Challenges of unbudgeted expenditure

All participants agreed that COVID-19 was a monster that came unbudgeted because it changed the system of working. Learners used to share books and equipment in workshops and laboratories and even sometimes gathered in big groups but owing to social distance very small groups were formed and each learner had to use their material. Three principals out of five interviewed mentioned that there was a lot of photocopying each day to maintain social distancing, and a lot of money and time was wasted sanitising libraries, laboratories, and workshops when learners were changing groups. HOD who participated in FG complained about the money spent on digital data to teach online. One participant in the FG2 said:

"I did not even try to do that "so-called online business" because no one has trained me to do it and no one provided me with a device for teaching online above all, I am teaching a very large language class".

Data for online teaching were not within the budget for Norms and Standards. It emerged that money to buy data and run online classes divided some schools, while others were positive while they were constraints, FG1 2 and 4 expressed difficulty on this matter. DP and principals mentioned that they used their money even to buy data for children to use on their devices for online learning. They welcomed online teaching, but recommended schools to buy data for online teaching. One participant from FG 4 commented that:

" as *a no-fee school, there is no way we can work around the allocation of funds if* we *approach our district office online allocation the district officials simply tell us that use our discretion when we apply for a post you promised that you will work under pressure".*

Another participant P6 from the in-depth interview commented, that:

"With other materials, we negotiate prices so that we can afford more with our limited budget… in procuring learning and teaching support material, we bargain with service providers enabling us to purchase more. With COVID-19 and its challenges to data and internet connectivity are not mentioned".

Through the observation by the researcher, it was clear that besides the COVID-19 pandemic expense, purchasing unbudgeted material was the order of the day in schools. An unforeseen emergency was not accommodated in their budget. Only one school among five sampled where the researcher noticed an emergency budget in their budget copy document. The transfer of budgets from the other sectors to the health sector is a timely need and this has caused a decline in the education sector (Ahmad & Lone, 2020). On the flip side, some principals thought the COVID-19 pandemic had a negative impact on education. According to the HRM Circular, no 45 of the 2020 provision was made to address the situation.

4.3.1.4 Lack of financial management training among school personnel

The principals admitted that they relied on the one-day financial workshops organised by the districts once a year. One of these participants P8 said:

"I was very unhappy with the way these workshops are run. No one was told when she/he was going to be enrolled in the programme. I was appointed in 2010 but I attended the first workshop in 2015 and no other workshop after that". One participant in a focus group said:

"*The programme was short and was offered for a week when the schools were closed. You cannot train someone for a week and expect that person to be perfect in accounting".*

The interview with one of the participants, who used to be a secretary of the SGB at school, mentioned that she had no training in accounting but was elected as treasurer, and she shared her experience by saying:

SDB1 "I merely sign the cheque that the chairperson wants her to sign. The situation is worse now since the banks have abolished cheques books every transaction is online through apps, and she simply receives a message to authorise payment on her cell phone".

On this question, principals finally agreed that they needed a competency certificate in financial management because that responsibility was critical in the functioning and management of school funds. In a nutshell, principals, in particular, needed to know their financial management responsibilities and committed themselves to doing their tasks to the best of their abilities. In so doing, it would make the task of the other person on the other level easier and therefore financial management training was essential.

All participants understood the importance and the need to develop a finance policy to guide their budget and spending. However, the budget was made every year to be submitted to the DBE treasurer, but all this was done for compliance. Two participants confessed that they photocopied finance policies from other schools, and even the budget was copied because it was needed by the finance department to release funds for the following year. Only one school that belonged to the previously advantaged agreed that their fiscal policy was updated every year by the finance committee assisted by the co-opted accountant. Their budget was real, and it helped them not to overspend or to buy things that were not in the budget.

The statement is supported by two participants P10 and P8 in affluent schools who said:

"*Finance policy is like a bible; it guides, leads, and tells us if we are still within the policies. It is one of the school documents that we always follow. What is important about our policy is that every stakeholder was involved in the drawing up of this policy, therefore it is binding to all of us."*

The researcher observed the documents as requested to confirm some of the items. The school indeed had a finance committee that was guided by functional finance policy on how the finances should be used. That committee was mandated by the Executive Committee of the SGB to assist in managing the school finances. The committee also included the financial advisor that the SGB co-opted from the community.

In another interview, it was strange to note anomalies, particularly in no-fee schools. Two participants (DP2 and 3) from the no-fee schools mentioned that their finance policy documents were kept in their offices and were not updated like the one from the previous advantaged school. Owing to the crisis of funds, they ended up not following the budget, but they became very conservative when it came to spending, especially at the beginning of the year up to the next allocation. They could not spend the money they had, willy-nilly.

Regarding this question, the majority of respondents indicated that the lack of principals' and SGB's awareness of the Public Finance Management Act and the implication of deviating from the budget was the major source of the crisis of underdevelopment in most rural schools. The lack of principals' interest in professional development geared to empower them with financial skills and management, budgeting skills, and basic accounting fundamentals were the major constraints hindering the implementation of prudent financial spending.

A respondent remarked as follows in this regard:

P10 "Most principals fail to adhere to simple fundamentals of accounting and budgeting due to a lack of confidence and even hire very questionable accountants to balance the books.

Then this plunders the resources of a school into disarray without sound reasons in any financial sector)".

Moreover, another respondent P3 stated:

"We tend to be overwhelmed with many issues relating to curriculum management as well as administration which take away our concentration and time for professional development. Every year we promise to attend a basic course in financial management and accounting but unfortunately, it never happened)".

In support of the respondents' remarks, Zhang (2017) predicts that principals' inability to compile a convincing budget and understand the implication of audit outcomes from mismanagement of funds creates many unintended consequences for the DBE and schools. One of the main policies of finance is financial management training for both newly appointed and old personnel (Kistern, 2018). Mestry and Ndlovu (2016) mention that the principals and their finance committees lack financial management training. Zhang (2017) supports Mestry and Ndlovu that the lack of training principals of schools in financial management is placing the DBE in a predicament financial situation. When asked about training, most DP and HOD from the individual interviews and FG confirmed that they did not have formal training in financial management and only 2 principals had undergone training on their own as they had already assumed the position of principalship.

These two principals spoke with confidence about the role of training and the impact it had achieved:

P4 "Finances of the school have led to many people I know losing their jobs, I didn't want to become part of the statistics, and I ensured that I have educated myself about policies and procedures".

The second participant said:

P5 "*When you are employed as a principal you come to a position through your general experience and there are many things we did not train for as principals, and one important aspect of our work is to ensure that school funds are accordingly. When I became a principal, I went to do a certificate in Business Management and Financial Accounting at Damelin*

College because I knew I needed some skills, I wanted to capacitate myself, especially on the issues of financial management, and I had to choose a financial management course)".

One notable comment that raised concern during FG2 was about the conduct of certain principals when it came to the management of school funds and fundraising:

"*We are not good fundraisers, we cannot raise the amount to make our school self-sufficient, every year our efforts do not give us what we thought we would get, and we do not have people with specialised skills to bring in the money" (FG2).*

One participant in one school commented about the duty of the Finance Committee and that it was more of approving payments from the norms and standards. They knew that one of their duties was to fundraise to generate extra cash income, but the means to go about it were not practical as stated in (ACT no 84 of 1996).

Flick (2018) maintains that the school is a business institution which needs to generate its profit from the sources they have. Ntuli (2020) supports Flick that disposed of school equipment can be recycled. In most black schools papers and old books are burned every afternoon after school and this is an indication that management is not familiar with fundraising skills. One participant confessed that they (management) needed to brainstorm minor skills of fundraising because when they thought of fundraising the big things came to their minds and re-cycling business had not been thought of.

Regarding the understanding of retrieval policy, respondents indicated that principals find themselves in unique positions. Some expressed a lack of confidence in parents and guardians because most learners refused to return stationary at a time in total defiance of SMT and the principal. Thus, according to the participants, they always complained that as the schools they had no means to pressure parents to pay back the lost school property, which was the reason why the school was then compelled to buy the same books year after year. One of the principals P6 gave a logical explanation on this matter:

"Every year we review a policy guiding the disbursement of books and other critical stationery, and the school policy allows learners to get a book depending on the number, but they must return all books before the end of the year…unfortunately, the majority refused or give lousy excuses….".

Some parents were sent by learners to present stories and others even indicated that they were unemployed and that they received grants to buy food. One participant imitated the grandmother of a child saying:

"If (name of a child) has lost the schoolbooks she must leave the school and seek a job to get money for schoolbooks. I cannot suffer negligence for a child whose parent passed away (DP2). This DP sums up the frustration and the level of defiance coming from parents when they have to return to school property. DP5 concurs with the earlier statement by DP2*: he argues that in recent years learners and members of the community know that they cannot be held accountable or pay for any lost items because the state or DBE will replace that item the following year. We are told to request more books and stationery by parents and other ordinary members of society. This pains me to know that our community members listen to unknown advisors to defy the order of the school which serves them".*

In a FG2 discussion, it was an indication that some of the learners were orphans who lived with their grandparents and foster parents. All participants indicated that their retrieval policies became impractical since the unemployed parents could not be compelled to pay for the expensive books or equipment. DP1 and DP 4 in their interviews complained about the SMT not taking responsibility to audit books during the year to confirm the lost books. They suggested that if books were controlled during the year, problems of retrieval of books at the end of the year might be eliminated.

The retrieval policy seemed not real and not practical. The majority of participants from in-depth interviews and FG complained about learners not returning books. According to SASA (1996), every learner has the right to learn, and no learner is affected by the loss of school property. It is the responsibility of the parent to fix the problem. The participants from a previously advantaged school agreed that they had no problem with the retrieval of books and they exerted pressure on parents and if a parent refused to pay, a legal step was taken against that parent. It was interesting to learn from one of the participants during the FG:

"We encourage parents to motivate their children to take care of the school property. When a schoolbook or property is lost, the parent is contacted telephonically by the bursar about a lost school property by his/her child to make payment arrangements. If a parent is ignoring terms and conditions, we hand over the parent to the depth collectors (DP4)".

The following year they received new stock for the new grade depending on whether the old stuff was returned. Retrieval policy states that if the learner has lost the book, the parent will pay but the learner's right to learn is not interrupted. Retrieval policy is the policy that guides the school to collect borrowed school property or books from the learners (circular 45/2020). Ogbonnaya (2021) states that the books belong to the school and the school lends the books and other equipment to the learners to be used for that grade and gets them back to school at the end of the year.

On this question, the participants in FGs, who are HDs indicated that they had a lot of jobs managing their departments. One HOD exposed her anger by saying:

"*The principals think we are automatic vehicles, …….how can I control learners' work, deal with their academic and behavioural problems, control teachers' records, monitor extra classes for grade 12…… then adding retrieval of books during the year, that is unbearable".*

This retrieval policy is difficult to implement with certainty in a no-fee school situation. As far as bookkeeping is concerned, two principals shared a similar sentiment with some FGs participants who indicated that their schools had strong rooms built by the DBE and confirmed that their finance books were safe compared to other participants, who indicated that they kept financial books together with other things in the storerooms and documents were always missing. Two participants indicated that their schools did not have strong rooms or storerooms and they kept their financial documents in their homes and cars. One of those two participants said:

"*…..I decided to keep financial documents at home although it is against the law because the school was raided on a daily basis by the community thugs……"*

Contrary to the previous assertion, three participants reported that their school had a safe place to keep records and made a good presentation to emphasize the point:

"In our school, all financial records are kept by the bursar and reconciled by the bookkeeper monthly, who verifies all deposits against the receipt books, the bank statement is then used to compile a bank reconciliation statement, the treasurer and the bookkeeper after verification, present the records to the Financial Committee monthly. …..parents are encouraged to make use of this facility…… we ensure that all financial records are internally audited at the end of each month to ensure that there is no mismanagement of funds…..)".

Out of five schools, it was clear that three schools were vulnerable if financial documents were not kept in the strong rooms. This was concerning for the FG. Those schools did not have a clear record of books that were retrieved and those that were not retrieved. The researcher observed documents on retrieval policy. The policy is clear, and it indicates all that is to be done and not to be done, but it is not followed. From the above observation, the schools had a challenge with the retrieval of books.

4.3.1.5 Generating extra income

The majority of participants (principals, HD, and FG) agreed that extra income was needed although the means to do it were difficult. One affluent school that was sampled among the five schools mentioned that fundraising within a school was not a problem. They had support from the parents, although some parents had questions about the exemption in payments of school fees by other parents in the same school. The participant from the fee-paying school acknowledged that their parents were poor, but they preferred to pay for quality. He noted:

"We *are paying the fees, and all parents know that this is a fee-paying school, why don't they send their children to no-fee schools, does that mean we are also paying for their children?)".*

One participant from the affluent school explained that school fees pay for additional LTSM-required curriculum needs of different phases such as ICT upgrades, photocopying papers and duplicating ink, office stationery, maintenance of equipment, cleaning material and transport to meetings as well as extra-curricular activities. Section 39 of SASA Act no 84 (1996) makes provision for schools to charge parents a fee (referred to as a school fee or user fee) to support funds provided by the state. School fees may be charged and determined at the public school only if a resolution to do so has been adopted by the majority of parents attending the annual general meeting.

Given the above policy position, two of the participants stated that a policy of payment is endorsed by the DBE, and no one can deviate if the resolutions were taken at the general meeting:

We don't have the problem of attending the meetings where resolutions are being taken, we plan our dates of the meeting well in advance, and we allow parents and governing body members to give inputs in some cases by phone or letters. We communicate with SGB members *by e-mail or telephone if needed. Sometimes we have to send reminders to the parents to respond (Press and Penelope)"*.

However, participants from the previously disadvantaged schools complained about the lack of support from the parents and that most parents were unemployed and those who were employed and those who could afford to pay for their children were adamant to pay and therefore fundraising was difficult. Three FG participants mentioned that some parents were stereotyped, and they stood on their policy of being the no-fee schools. Some of the participants in the FG2, 3, and 4 mentioned above said:

"In most white schools they have lawyers and social workers to deal with these crucial issues to determine poor parents and those who can afford but, in our schools, SGB is lacking in human resources, and I doubt if they can control them effectively".

It can be deduced that most rural and township parents did not see any need for payment of any form. Therefore, the principals preferred not to ask for anything except fundraising in the form of games within the school.

About the issue of donations from the business sector, all five principals who participated in the in-depth interviews and the majority of participants from the different FG unanimously indicated that they received a donation from the local business owners around the town. One participant mentioned that their school received a consistent monetary donation from the local business owners, and other companies specialising in sports equipment. Section 39 of SASA Act no 84 (1996) recommends that the school may generate extra income to supplement their income. Van Dyk & White (2019) clearly illustrate those learners from lower-income families must be granted a partial or complete exemption and may not be denied to a specific school because of the parent's inability to pay school fees.

4.3.2. The role of the principal to promote sustainable and equitable funding

All participants indicated that they were aware of the duty of the principal as a professional manager and that the principals represented the HOD in schools. The participants had many questions about the progress toward equity and social justice because the gap still existed between the previously advantaged and the previously disadvantaged schools. One participant questioned the terms sustainability and equity and he remarked as follows:

"*What is the target for the DBE to ensure that equity and social justice are 100% accomplished, looking at the 1996 establishment of the SASA to date we are almost 27 years since SASA was born, in 1962 the apartheid education was born the whites as a superior race of that era equity and social justice had already been accomplished among all whites within 25 years*."

Two participants in FG 3 asked the same question based on the progress of the DBE regarding funding:

"How do they (DBE) assess progress or their action plan towards equal education, don't they receive a financial report of each school stating the budget, income, and expenditure?".

The role of the principals is summarised in the following paragraph. The main role of the principal is in the management of funds from the DBE. The participants also indicated that funding schools by the DBE was the main business to maintain equity and social justice in schools. This is the reason that funding of schools is prioritised in the previously disadvantaged schools and more in secondary schools to address the curriculum diversity of each secondary school (Makoelle & Burmistrova, 2020).

The principal as specified in section 23 of SASA (1996) is the professional manager, who acts on behalf of the HODs at the school. The statement is supported by Rangongo (2016) that the principal is the administrator on behalf of the HODs to safeguard the expenditure of the school. All five principals sampled understood their primary responsibility. The DP and FGs who participated were those who happened to be on the Finance Committee and those who were senior HODs even if not on the Finance Committee.

4.3.2.1. The role of financial management

The majority of the participants discussed financial management challenges and their implications for sustainable and equitable funding. They were able to show that they understood their role in promoting sustainable and equitable funding of schools. Participants mentioned only a few of the duties they were entitled to perform. In their responses, they mentioned that they were not trained in financial management and that money transferred by the DBE was not sufficient to spread over the year and they always worked on repayment of loans done during a long waiting period of basic allocation transfer of norms and standards.

For instance, one of the respondents remarked about the challenges of releasing norms and standards:

"As of June, this year schools have not received their money from the DBE therefore to run the school in this way demands the principal to make loans or procure stationery in credit, and they end up not knowing what to manage and how to manage finances)".

Therefore, from the aforementioned respondents, one can deduce that principals were treated differently if others could receive their allocation on time while others were delayed. Borrowing from the market is prohibited by law. According to Act no 84 of (1996) amended in (2020) it is mentioned that the school is not allowed to operate on a credit or make any form of a loan. The disadvantage of credits is that the service providers inflate prices, as a result when the basic allocation arrives; a huge amount is paying the debt. All participants agreed that their schools worked on credit and tests and examinations were run out of credits. One participant in a focus group busts out:

"I am sick and tired of babysitting the school, I am using the money for my family to send teachers to the workshops, and I feel like demoting myself, this is more than working under pressure as I promised in the interview for the promotional post".

The researcher noticed that there was a problem with funding. The no-fee schools, in particular, operated on credit and that was misconduct. It was shocking to realise that for the schools to function properly they had to adopt the principle of corruption. Prinsloo (2016) states that promoting sustainable and equitable funding of schools is one of the fundamental duties of the principal. Mukeshimana (2016) supports Prinsloo that the principal is the coordinator of financial activities including training of all SGB components in financial matters. The principal sees to the day-to-day running of the school and is therefore responsible for all monies received and banked. He is the chief accounting officer paid to see that everything in the school is in order. Parents are not remunerated to take responsibility for the funds.

All participants agreed that they were working in consultation with the SGB chairpersons and Finance Committees all the time. They convened meetings with relevant stakeholders informing them about money transferred into the school account by the DBE or the donors and scheduled the meetings of the budget and financial reports. The participants mentioned that since funds were exhausted on their arrival, day-to-day management of funds was a dream.

The Finance Committees became a skeleton, meaning an incomplete structure since their meetings without funds at school were worthless. One SMT member in a particular school made a sarcastic comment that the finance committee met two times a year. In the first meeting they made payments for the loans and the last meeting was when they decided on the balance of the account. Generally, these findings indicate that the conditions under which principals operate are sometimes unbearable and cannot be swept under the carpet. According to Mestry (2017), the principal is responsible for the daily management of the school finances and has to implement policies formulated by the DBE and the SGB.

4.3.2.2. The procurement processes

The procurement process of LTSM with Sections 20 and 21 schools is not the same. Section 20 schools procure from the centre while 21 schools procure from the service providers of their choice. Some schools in Section 21 are forced to follow procurement to the centre for some reason by the DBE. Participants agreed that they followed different procuring procedures in this circuit for some reasons known by both schools and the DBE. They had different views about the decision that led to the centralisation of the procurement process of LTSM. However, Mbuqe (2020) mentions that when procurement was decentralised, schools had more responsibilities in the procurement process, liaising with booksellers and negotiating prices. The decision to centralise procurement of stationery has left the schools feeling powerless because they are no longer expected to follow up with suppliers but only to provide the required quantities of the textbooks they need.

It emerged strongly throughout the data-gathering process that participants were not happy with procuring centrally because they were not consulted before the implementation of the centralised system, and they did not understand the benefit and the reason for the decision. A lack of consultation for this process meant that it was not supported by all stakeholders. One participant said:

"We are not happy with the reason for ordering in bulk from central, I was previously a principal of the school, which was not procuring centrally, so it was easy for us to order our LTSM needs individually)".

He complained about the discounts the school was procuring centrally and that there was no transparency about it. Two of the participants questioned this again:

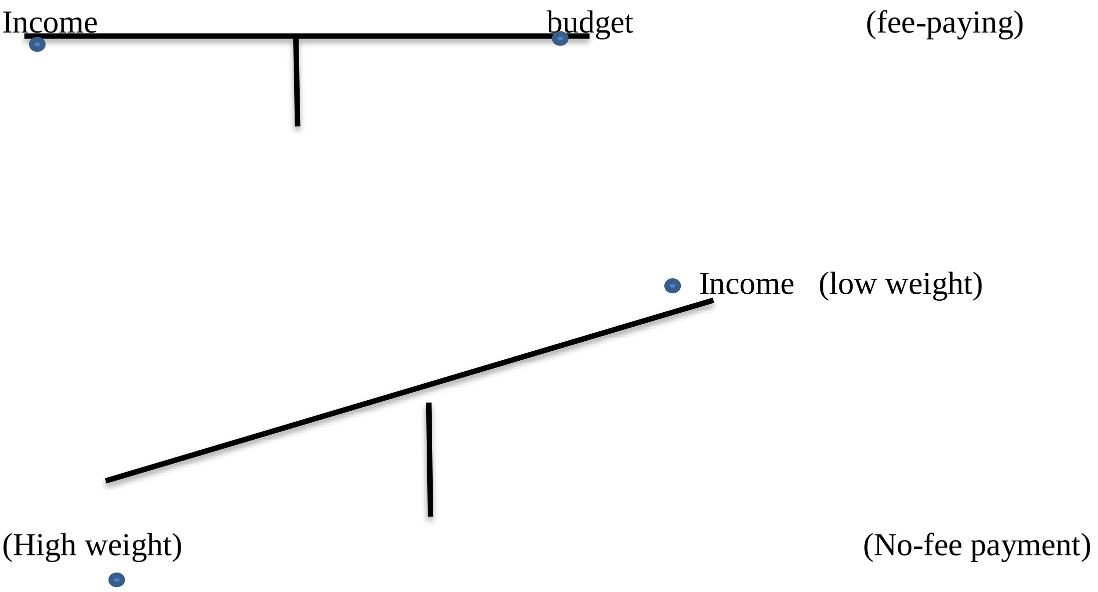
"If for example discount of 10% is given due to buying in bulk, where does 10% go? The school does not benefit from the discount and that discount is not given back to the school".

It was evident that schools were complaining about the stance of the DBE on imposing the system of centralising procurement of LTSM. Two participants from a focus group revealed a secret that the DBE decentralised LTSM from schools because schools were not utilising the LTSM funds properly. The sole service providers provide a 10% discount as cash back for LTSM procured but the principals do not disclose it for the benefit of the school instead this cash back will be used for their benefit.

Two participants in an FG were directly quoted as saying:

"My principal negotiated prices with the service provider, the prices were inflated to collect petty cash for the school, and the service provider company issued a 10% discount on top of the cash to be received from inflated prices, all in all, the school gained 12 to 15% discount. As I am on the finance committee, I met the service provider in town who carelessly told me that our school had paid the full amount and that he would ask for bank details from the principal, the following day the service provider told me that he gave the principal the sum of R8 000 cash as a discount, but that amount hasn't been disclosed to the finance committee."

Figure:1.3



4.3.2.3 The procurement processes

The above figure illustrates the equilibrium between budget, income, and expenditure. The procurement policy states that the Procurement Committee should follow all the procuring policies, for example observing three quotations. All participants mentioned that it was their duty together with the Finance Committee to procure school equipment following the budget for the year. Since their schools operated on credit the formal procurement rules became helpless. All participants complained that as they lived from hand to mouth, the service providers were expensive, and the awarding process was delayed, as a result, they ended up buying directly from the specific shops. Six participants confessed that they preferred buying school equipment from game stores and bookshops directly rather than using expensive sole service providers. One principal from a small school angrily busts out saying.

"*I and the finance committee agreed to buy at Game stores and specific book shops then using expensive sole service providers. We do request quotations from them, but we don't buy from them."*

When the researcher asked about the value of quotations if the awarding process is not going to take place, the participant mentioned that 3 quotations are compliant. Out of 10 participants, only 4 participants confirmed that their Finance Committees were effective throughout the year. Six participants mentioned that their Finance Committees and procuring committees met once during the first semester to discuss repayments of loans and one meeting was held during the second semester to discuss lost and recovered items. Books and stationery receive 60% allocation. Section 21 no-fee schools agreed that they did not exhaust all 60% on books and stationery. They reserved a certain amount for non-LTSM. The most demand was for photocopying material, electricity, and the repairs of printing equipment.

Out of 25 participants in different focus groups, 15 confirmed that principals of small schools were everything. They are the HODs and the Finance Committees themselves of those schools. The finance committees of those schools were helpless since they had nothing to contribute to norms and standards funding. One acting HOD of a small school mentioned that since she became a member of the Finance Committee, they met once a year when the principal informed them about the money transferred by the treasurer of norms and standards into the bank account and that it would pay for the debt. The researcher noticed another challenge with the procuring process a lot of corruption had become the order of the day and from the look of things, those schools could not operate without using corruption by bypassing three quotations. They bypassed three quotations, which were the procurement policy to save money for other equipment. The idea of three quotations made sense. The DBE and the schools should modify it so that it becomes meaningful. The issue of small schools is another challenge because if a principal of a small school is everything, that is a problem, and it is impractical.

4.3.2.4 The budget management process

In drawing the budget, the Finance Committee is leading the process, and all the stakeholders accept the outcome. As mentioned before there are fee-paying and no-fee-paying schools in the Umlalazi circuit, and the participants revealed different opinions related to their schools. They did understand that they had a role to play in drawing the budget, as some schools were successful while others were not. Most schools that were struggling in drawing the budget, implementation and monitoring of the budget are the no-fee schools. One participant from a no-fee school said*:*

"Some educators do not want to be part of the financial budget, as a principal motivates them to become part of the SGB component (FG2)".

She further explained in a context that the budget processes are meant to allow the stakeholders to participate in the school's financial decisions, but the way it is done is just for compliance. However, two participants from fee-paying schools (P7 and P9) were very positive about the process:

"There is transparency in our school. We do everything step by step. I can assure you that we are all involved in the preparation of the budget, and all the inputs are vital. We look at the previous year's budget, identify outcomes leading towards opportunities to better our decisions and only then do we prepare the new budget."

The fee-paying schools including the one affluent school mentioned that this process was meaningful to them because there was always a flow of cash in their school accounts throughout the year.

The budget should be realistic and that means that it has to be clear, and understandable and set realistic and achievable targets, goals and objectives as well as indicate the best use of the resources available (King, 2020). Two participants (P6 and P10) from fee-paying schools said:

"…….that as finance committee and other stakeholders always focus on the needs of the learners and then with these needs, they do a comparison with the expected income, this is what we support….."

They never budget for something if they know there is no money for those items. In contrast to no-fee schools, participants indicated that the implementation of a budget was difficult because in quintile 1 to 3 schools where parents did not pay school fees and depended on voluntary contributions, the budget tended to be very vague and generalised. Regarding the implementation of the budget, the participants had different viewpoints.

The budget implementation investigates the spending of finance according to the present budget carried out by the Finance Committee (Letsapa, 2021). One participant P1 from a no-fee school indicated that they had challenges with the implementation of the budget. Those challenges emanated from the failure to draft the budget. He mentioned that:

P1 "*DBE allocates money to us, it is not always enough, especially for the development of the school, for example, and the department only provides 14% for maintenance needs. This is not enough. We are sometimes forced to use funds allocated for other functions; this is causing budget variance*."

The consensus from no-fee schools remained about the lack of funds and its implications. These participants lamented that their school always struggled to procure goods and services as there were no funds available. Pressure was placed on parents and found it difficult to raise funds owing to the economic status of the community. Their school deviated from the initial budget considering the price increases of goods and services, and to a certain extent poor budgeting and the uncertainty of projected income. They largely depended on the resources allocated by the state. Budget tracking and the lack of effective financial systems contributed largely to the number of deviations.

One participant P10 from a fee-paying school indicated that:

"Our finance committee strongly supports educators involved with the budget process, if an organiser from a specific area, for example, music needs equipment not budgeted for, a meeting will be held with the manager where the manager will be allowed to make contributions by indicating what needs arose within that area."

Two different ideas came with the monitoring of the budget. Letsapo (2021) defines budget monitoring as the process that uses standardised methods to ensure that there are no unacceptable budget variances.

Participants P6 from fee-paying schools understood their budget process and they indicated all the good about their schools monitoring a budget and were directly quoted saying:

"*I am the bookkeeper. I have to report back to the SGB. We use the pastel accounting programme. When money is taken in, a receipt is issued, and only original invoices are paid by electronic transfer. Payments are verified by two persons. Payments are checked against the budget (FG1,2)".*

This was different compared to all no-fee participants:

"…the SGB does not monitor the budget which is the reason we find ourselves overspending and before the end of the year would experience insufficient funds to pay for services (FG4,3,5)".

Most of the participants from the FGs agreed that some principals delegated the responsibilities of the budget manager to the deputy or head teacher. Two participants disputed the principal's idea of delegating the responsibility of being the budget manager. They believed that being the budget manager was a delicate position that should remain the responsibility of the principal. The participants agreed that they were engaged in drawing the budget, implementation, and monitoring to guide the Finance Committee on the income from the DBE treasurer.

The general recommendation from all FG1 was that the school should have a financial expert to assist the principals. Their argument was based on the workload the principals were facing and their lack of financial management skills. This view sums up their suggestion:

"….financial management is very strenuous…………., during the teacher training programme at the college we were trained to teach not managing funds………, for something involving funds I had to go asking here and there from other experienced principals or other people in financial positions…….." (FG1)

Regarding stakeholders' involvement, the participants agreed that the school stakeholders were involved in the budget-making, which was the reason why there was a clear understanding of what the school could afford to do and not afford to do. Filho and Brandli (2016) state that, a successful and effective engagement of stakeholders requires openness, resource integration, and collaboration. It is through stakeholders that the schools need sponsors and donations to survive. Participants confirmed that parents approved the budget, but two principals complained that parents did not value budget meetings and they only attended meetings for learners' progress. The reason some of the parents had less interest in budget meetings was the lack of financial involvement activities. One participant P4 commented that:

"Parents should be encouraged in small business engagement to be equipped with financial skills, those parents who are engaged in business co-opts demonstrate more interest in budget and financial reports compared to those parents who rely only on a social grant)".

Budget management involves drawing the budget, implementing the budget, and monitoring the budget (Zhang & Rong, 2018). Section 34 no 84 SASA (1996) states that the principal is an ex-officio member of the SGB therefore, he or she is engaged in all financial portfolios in finance. In the finance committee usually, a finance officer is a non-teaching staff member, and the principal is the budget manager since the principals should ensure that schools' accounts and records are properly kept and utilise funds for the benefit of learners. Budget manager is a role undertaken by a member of the school management team, like the deputy principal or principal, section 16(1) of SASA (1996). All participants agreed that principals were budget managers who worked in collaboration with the finance committee. Prinsloo (2016) confirms that the principal is responsible for the head of the department for the functions and responsibilities.

4.3.2.5. Developing the Finance Policy

The participants admitted that their schools had finance policies and the researcher observed the financial documents that were requested, and they confirmed that the finance policies were available in all schools.

As mentioned in the retrieval policy some schools were using the financial policies of other schools. This was confirmed by one participant in an FG4:

"……we photocopied a finance policy of the school X….. and we removed only the name of that school…..."

When one was observing that copy the characteristic of school X was identified from the finance policy of school Y. The participants in the individual interview admitted that their financial policies had loopholes. Those loopholes were based on the fact that policies were not updated. One participant P5 said:

"….truly speaking our policies are kept in our beautiful files, designed with beautiful colours but are outdated……; I have been perusing the file and I noticed some clauses like (a child who has not paid fees in full by October will not write the final exams) yet we are the no-fee school……)".

In addition to that in one school, the researcher noticed a clause of tuck shop in the policy stating that it was available and functional, yet the tuck shop was closed 3 years ago.

Mestry (2017) states that for a school to manage its finances effectively and efficiently, a school finance policy must be developed, adopted by all relevant stakeholders, and implemented accordingly and it must comply with legislation such as SASA. Nwosu and Chukwure (2017) mention four characteristics of a good fiscal policy. (a) The finance policy must identify and articulate the value and the basic principles to be applied to specific needs in an organisation. (b) It must clearly outline the duties and responsibilities of the treasurer, finance officer, auditor, finance committee, principal and other delegated or co-opted members for a specific task. (c) It must include a section on the finance control mechanism. The key control mechanisms, for example, cash receipt and payments, school fees, tuck shop control, management of assets, stock control, petty cash control and budgetary control. (d) It must spell out the rules and regulations for handling the money and assets of the school.

In another school, one participant as the principal indicated that he appointed a reasonable auditor for the school finance because the other auditors were expensive, yet when the researcher was looking at the criterion for appointing the auditor in their budgetary policy, it was stated that the auditor was applying and went for interview then appointment took place. One participant from an FG3 shared his experience as follows:

"I have recently perused our school finance policy the roles and responsibilities of everyone are clearly defined but in practice, the principal becomes the chairperson of the SGB, reporting things that are supposed to be reported by the chairperson. The SGB chairperson becomes the treasurer and sometimes the secretary of the finance committee".

The most important principle in the school finance policy is the separation of powers. The SGB should ensure that various tasks are delegated to different people who have the necessary knowledge and skills to perform these tasks effectively. Participants in the in-depth interviews agreed that the roles should be clearly defined and the argument they had was the amount of income received by each school per year, especially the small schools with small cash administered. The administration of small cash, which was finished upon arrival, was indeed demotivating. The big cash schools were working throughout the year and it was not challenging for them.

The main argument that was advanced in the FG1 was that their schools had functional finance policies. They revised their finance policy yearly to implement new developments. One of the participants recounted with confidence:

"Our policies are revised yearly, adopted by all the relevant stakeholders, comply with the legislations such as SASA and our fiscal policy is directive, and it gives guidance." (FG1)

The statement was consistent with Yescomb and Farguharson (2018) that good policy identifies and articulates the values and the basic principles to be applied to the needs of an organisation. Xaba (2021) confirms that a good financial policy should not only set directions but should also give directions. Indeed, participants in the FG (HDs and DP) and principals confirmed that they understood the value of the financial policy. It was only that they needed to give themselves time to revise it and update some clauses. The researcher noticed that all the participants were aware of the role of the finance policy and that the school management team needed to be engaged to improve it. However, Mestry (2017) states that a school without a plausible financial policy is like a train forced to move out of the railway line, meaning to say the policy is a foundation for all movement.

4.3.2.6. Training of the Finance Committees

Participants admitted that the principals of schools should be the first people to be trained so that later they could train their finance committees. All participants that are principals mentioned that the information they received from financial workshops organised by the districts, helped them to run finances and to train their finance committees. Three of the participants, had a different idea because they revealed that the information received from the workshops was not sufficient to be used for the training of the financial committees. Even some of the participants in different FGs agreed that they were trained in financial management on their first appointment on the committee. One of these participants said*:*

"….I do admit training for the finance committee was done but it was not relevant for our school it was relevant for Model C school". (FG2, FG3, FG4)

It was a common course that members of the SMT and principals were inducted to serve in the finance committees, but some thought that it was for compliance with the rules, but the content was not sufficient. Two participants mentioned that they had no time to train people. They had a lot of school administration, and they were doing many things since their schools had small enrolment, which meant that the human resource was limited. Those two participants (P3 and P4) exposed defiance that they would never train finance committee members. One participant P3 of those two defying the authority was directly quoted saying:

"How can you be trained by a person who has not undergone financial management training, how can a blind be led by another blind,"

That meant that the principals used limited information obtained from the workshops to train the finance committee. One participant P2 among the four mentioned:

"Personally, as a school principal and accounting officer, I would love to manage an effective school. Therefore, I have taken the responsibility to capacitate the SGB members myself. I have conducted light training for the SGB about their duties using SASA and focused on basic financial aspects".

There is a saying that "*half a loaf is better than nothing.*" Some of the principals were indeed trying their level best to do something for the finance committees rather than doing nothing and defiance to apply that light training for your group as the principal does not help. The same procedure with those who do not want to be trained (receiving that half loaf) does not help. One participant P4 commented that:

"I am a middleman; on the other side the Department tells me that the finances are the responsibility of the SGB, but the parent component is not always present in the school. On a day-to-day basis, I am responsible for the finances, and I am also responsible for the management of everyone who works with finances, from the cashier to the accountant. I am

forced to delegate some financial functions to my SMT. I have the entire management of the LTSM."

Laldas (2018) maintains that a well-trained principal in financial management is likely to transfer these skills to the Finance Committee and through these skills, the Finance Committee ought to maintain a good sense of accountability to the SGB, SMT, and other stakeholders. Mestry (2019) supports Laldas (2018) that the principal and the SGB should be subjected to intensive training in school financial management to develop a good finance committee.

4.3.2.7 The presentation of financial reports

The principal is always there to guide the committee on how to compile and present a report. In some instances, the principals present financial reports themselves to the parents. Participants understood the purpose of financial report presentation, although they were uncertain about who should present a financial report. Five participants preferred the reports to be presented by the principals since the principals know every item purchased and the reason for that. The participants pointed out that the presentation of financial reports motivated parents because that was where they realised how funds were utilized for the benefit of their children's education. The participants mentioned that parents attending such meetings did participate by asking questions. One participant P1 commented that:

"*The little the amount the school has from the norms and standards the financial report should be presented to all stakeholders and that is very important."*

Eight participants of different focus groups confirmed that the principals always notified parents through letters to attend financial report meetings, although some parents did not acknowledge those letters. Fifteen participants from four schools confirmed that their principals sent invitations for the parent's meeting, and they made a follow-up for the parents to respond, whether they would attend the meeting or not. Ten participants from 3 schools criticised some principals, who did not present financial reports to all stakeholders. One of the SMTs in the FGs commented:

"I wonder what is it that is hidden by the principal who does not present financial reports to the stakeholders. The second participant again added to the previous one complaining, blaming the principal saying: "*In our school, the principal and the chairperson make all the decisions regarding finances, we don't have a finance committee, the principal phones the chairperson*

if he wants to purchase any item, the chairperson merely rubber stamp what the principal wants, we are not part of the decision making (FG3)".

The researcher observed the reaction of some participants when it came to the presentation of the financial report since some principals became sensitive and personal as if someone was tracking them. All in all, financial skills were lacking.

The financial report is indeed presented to the SGB and parents' meeting by the chairperson of the finance committee (Mafora, 2018). The purpose of presenting financial reports to the parents is to update them about the expenditure on the income. The presentation of the financial statement should be meaningful to the people presented with that report. Rangongo (2016) emphasises that whoever is presenting a financial report must present what is supposed to be presented not presenting commercial terms to mislead less-educated parents.

4.3.2.8 The payment authorisation process

Section 30 of the South African Schools Act (1996) stipulates that all monies received by the school should be deposited into the school bank account and all payments are authorised by the principal. The principal is the only permanent member of the Finance Committee, and all others are on contract serving in the SGB component. South African banks do not release payments to service providers unless the principal makes authorisation. All participants in individual interviews understood their duty to authorise payments.

Two participants explained why the banks preferred the payments to be authorised by the principals:

"we now sit with the problem that the governing bodies change every three years, just when you have someone who understands the finances of the school well, his/her term of office terminates, and you have to start all over with someone new. There is no continuity, nothing. We have different people all the time. There is little collaboration between the SMT and SGB".

Another participant in the individual interview reiterated this view:

"The SGB is here to manage school finances such as the purchasing of books, and maintenance of sports grounds. They are responsible for the school finance according to legislation but in practice, the principal takes the finance, and the SMT end up taking the responsibility of finances attending to the day-to-day financial operations".

All participants agreed that they received monthly statements from the banks to assist the finance committee in preparing a budget for the following year and a financial report for the current year. Participants in the focus groups who were the SMT confirmed that authorisation of payments was the duty of the principals in the finance committee. As the principals are accountable for school finances, they should authorise payments and no delegation of some sort. The issue of the principals who mismanage funds is always revealed by the few SMT members of the small enrolment schools. One SMT participant murmured:

"I am the SMT and the finance committee member, but I have never seen a monthly statement or a used cheque from the bank (FG4) ".

Again, participants in FG5 revealed the opposite sentiment from FG4:

"A monthly bank statement with no transactions except bank charges is meaningless, these teachers know very well that there is no income received by the school after June and they know very well that we make only 3 payments per month which are water, electricity and a night security guard".

When a researcher observed the finance policies for all schools, they did mention that all monthly statements and used cheques were exposed for observance by the Finance Committee and the SMT. There was also one thing observed by the researcher about those two different suggestions mentioned by the two participants in different venues, and that was transparency. There is a possibility that the principal was not hiding his or her mismanagement of funds but might have a tendency to take things for granted, yet exposing monthly statements to the relevant stakeholders was a policy irrespective of whether there were transactions made during that term. The participants suggested that the principal and the SGB should be open about all matters related to school finances and that there should be no secret agenda between parent members and the principal. They should trust one another. The banking system is now improved because everything is electronic and online. The bank statements are sent to the computers and are no longer hard copies; therefore, a monthly report should be possible.

4.3.2.9 The Municipality water billing expenses

Most participants understood why schools had to pay for the municipality, but they differed on the high rates charged. The argument was on the criterion used, especially in the township schools. Generally, all participants (in-depth and FG) had many questions about the rates and the rationale for the rates for water to be charged per learner and how much, if the school was using pit toilets and why schools were charged the same amount or more as the ones using a water system."

One participant questioned the business strategy of a certain municipality:

"I don't understand this municipality's business we save water sometimes by closing the water in the toilets and using pit toilets but the charges are still high, we sometimes run out of water for a month but the charges will be the same as last month's rates when we were using water when I report to the district office the answer is that the matters are under investigation and I am told to write another letter"

Regarding water wastage, most participants admitted and agreed that their learners wasted municipality water by using their hands for drinking instead of using containers. The consensus was that those high rates were teaching the schools to save water, otherwise, free things were abused, just like schoolbooks that were vandalised and not returned at the end of the year. One complained that:

"…….the issue of saving water is very serious, before the COVID-19 pandemic, the school would provide cups at the water tap, instead of drinking water and leaving the cup for others, a learner would take the cup with him or her to the class, and the next person will use hands for drinking. During COVID-19 because sharing utensils was not allowed the learners were told to carry their cups or glasses, only a few would bring their cups and would end up sharing if there was no teacher around the tap….."

The issue of the school failing to control learners wasting water was not a challenge to all schools and the one affluent school and the fee-paying schools were different. One of the principals regarded water as a public good, while the other one differed, saying:

"Since we started the "water save" campaign in our school, we have saved thousands of litres per day, the municipality bill has dropped by 20%, all outside water taps were closed and each class is provided with 20 l of water in a container and the learners bring their containers that are checked when they arrive in the morning, small water taps for hand washing are provided in the toilets, these small taps are small in such way that only hands are washed".

All participants admitted that a school must save water to avoid unnecessary payments. The statement is supported by Mbokazi (2021) that water education for sustainability is an important field of practice in education because of its need, scarcity and mandate of the UN, Sustainable Development Goals (SDG) that forge all countries by 2030 to have supplied all their citizens with clean drinking water. Mazibuko (2018) mentioned that the municipality is another department that provides services to the Department of Education and that it cannot survive without communities paying for the services.

All participants in remote schools, meaning those that are away from the town or township, agreed that they paid for water bills although it was not similar to the township schools. A complaint they had in the remote schools was the scarcity of water, as a result, they relied on water tanks during the rainy season. Participants argued that even if there was no running water for their municipality in the tanks, they did pay for the water bills. They indicated that sometimes they applied for mobile water tanks from the municipality and delivery took a long time after application. They also agreed that during that long waiting period for mobile water delivery, they engaged in illegal means to buy water from those mobile tanks. The drivers for those trucks sold water, although it was illegal. They also agreed that they did not use cash from the school account but they used their money, which ended up not being refunded. One participant explained:

"…. an hour is difficult to run the school without water, how much more are we supposed to wait for delivery? Two or three weeks, our officials know that we do buy water from the mobile water truck drivers but can pretend not to know the issue…"

Water and electricity are the day-to-day essential needs of the school as well as the LTSM procurement budget and allocation. The scarcity and high rate of water usage are a challenge for all schools since the budget and allocation from the DBE are not clear. It is more challenging in the no-fee schools, while it is better with fee-paying schools because the water and electricity are from the budget of school fees from the learners. Mbokazi (2021) posits that South Africa is a water-scarce country and the scarcity is exacerbated by climatic change, rising population, poor water quality and water wastage. Booysen and Visser (2019) confirm that water wastage is evident in secondary schools, with thousands of litres wasted on washing hands and drinking using hands instead of cups or glasses. Water is provided by the municipality and the municipality cannot deliver services to the community without sufficient finances. They should generate money by raising taxes, levies, rates and services charged by the taxpayers within their municipalities (Mazibuko, 2018). Mazibuko (2019) mentions that municipalities have a role to play in ensuring that legislative requirements are met to ensure sound financial management, budget control, monitoring, and reporting. Masuku (2020) highlights the challenges municipalities are facing and mentions that according to section 96 of the Municipality System Act (56/2013), municipalities are required to collect all money that is due and payable and for this purpose, they should adopt and maintain collection policy of which billing is an integral part. It is according to this policy that in schools, which cannot afford to pay for water services, the service is disconnected.

Through the observation by the researcher, the challenges between the schools and the DBE regarding water service by the municipality need to be addressed urgently by all stakeholders. Indeed, the schools cannot run without water, but taking some days the school without water is questionable and above all, schools pay for these small water bills that they have water taps on the premises.

4.3.2.10 The Decline of learner enrolment in schools

The participants highlighted three main areas that caused the decline of enrolment, which later affected school allocation for example attrition, matric failure rate, and poor teaching and learning. They mentioned that attrition caused by HIV/AIDS and COVID-19 had a negative effect on learners' enrolment, especially in schools around urban areas. 8 participants confirmed that as their schools were rural, they were not affected by COVID-19 compared to those around the town; rather they had a challenge of child-headed families caused by a large number of orphans because of HIV/AIDS. Participants had hoped that the situation would soon be normal because the Government had relief programmes. Recovering their enrolment was a slow process. Luver et al. (2015) mentioned that the dropping of learner enrolment is difficult to lift.

HIV/AIDS constitutes a chronic stressor in the lives of many South African children. They live with the stress of being without families as a result they become vulnerable and engaged in drugs and all sorts of immorality. Schools encounter problems with these children and others drop out early before finishing school, and the result is that schools suffer a fluctuation in enrolment. Schools have been struggling to recover from HIV/AIDS negative results and suddenly came the COVID-19 pandemic within two years having the same impact as HIV/AIDS. Mohale et al. (2020) mention that HIV/AIDS reduced the number of parents between 20 to 40 years old. The number of orphaned children is increasing, and poverty is escalating, and school enrolment rates are declining.

One participant P2 argued that:

"Dropouts due to poverty, illness, lack of motivation and trauma are set to increase along with absentee seem among children who are heads of the households, those who help to supplement the family income, and those who are ill."

He was supported by another participant that many of the children are moving long distances to find new homes, (those who happened to be adopted), and others do not have homes at all and as a result, learners are increasingly absent from school and are distracted.

Participants also agreed that continuous poor matric results move the learners from the poor-performing schools to the best-performing schools in grade 12 results. Some participants in the FG3 remarked:

"We have lost almost 30% of the learners for our poor matric results in 3 consecutive years, they have moved to our neighbouring school, and we have no hope to recover."(FG3)

The researcher visited the best-performing school and fortunately, it was among those sampled. The principal confirmed that his school enrolment was boosted by the learners of the neighbouring school. Three participants of the poor-performing school mentioned that their poor performance was caused by the shortage of teachers and lack of funds for networking in curriculum and subject packages; since they could not introduce many subjects to meet the interest of all learners, the whole process needed funds.

One of the three participants of the poor-performing school said:

P4 *"Only science learners and highflyers are provided with the opportunities to go to camps and also provided with opportunities to visit industries for career guidance and also bursaries are given to them. All other learners see this and opt to go where the support is given, some science teachers tend to lure the smartest learners into the science stream despite them doing well in other subjects, this practice tends to leave a negative impression on other learners as most of them often want to follow learners who are doing well and not look at their strength and weaknesses."*

The second participant from the same school supported her by saying:

P2 and P3 *"If you look out at most of the career exhibitions hosted, they are always giving priority to Mathematics and Science learners while often neglecting other subjects even most bursaries are offered to science learners, no-where is the support to other streams, how is the enrolment supposed to increase*."

Parents remove their children from a school where there is poor teaching and learning in junior classes. Some participants have concerns for the future of their learners and were clear from the mood in all FG1, FG2, FG3, FG4 discussions:

"……Parents do not send their children to a school where grade 8 and 9 is neglected, ….no fruitful learning is taking place, but if the FET phase of that school is well attended and produces good results, ... they prefer to enroll their learners in grade 10….."

This sentiment is similar to Spaull (2019), who reveals that a dysfunctional school does not motivate parents to enrol their children. Participants admitted that poor teaching and learning is their fault since as teachers they could not put the blame much on the Department of Education. The researcher noticed that the learner enrolment could be manoeuvred by the teachers, irrespective of any kind of attrition because poor teaching is an inside business of the school.

4.3.2.11 The need for infrastructure development

The physical structures were observed before the participants could say something. It was mentioned before those two schools, among those sampled, were renovated by the DBE in the circuit and they were in good condition. Three of them were old structures built by the communities before 1994. Some of them were in good condition, but others needed demolition and reconstruction. It was easy to notice that some of the structures were renovated, but were vandalised. The researcher took the opportunity to interview principals, deputies and HODs to confirm some of the things observed. The researcher was able to confirm the rate of vandalism, how they minimised it and the budget for infrastructure development.

The researcher observed the physical structures of all 10 sampled schools. 2 schools had physical structures built by the DBE and they were up to the standard and all others were still in the pipeline for renovation. Schools' physical resources are vandalised on a daily basis. All participants mentioned that vandalism in their schools was high. Some participants had a different idea that vandalism in their school was zero percent. When asked how they managed, they mentioned that they had strong security composed of security alarms, cameras right around the school, and day and night armed security guards. Participants (P1, P2, P3, P4, P5) agreed that most vandalism took place after school at night and during the day by the learners. One participant P3 commented that:

"The community is part of vandalism happening at the school. Community members are active any stolen property is confiscated, and the culprit is punished that is the reason why they have a low percentage of vandalism compared to our school".

Majapelo (2018) mentioned that infrastructure in previously disadvantaged schools is still a challenge and most schools have weak structures. Mollo (2020) confirms that the physical structures are weak and on top of that they are vandalised. Mollo (2020) states that schools set up training programmes for parents, engaging them in school activities to instill love and ownership of their schools. The participants admitted that they had no programmes to develop communities to own their schools to reduce the acts of vandalism. The process of infrastructural development is very slow the schools should take care of the existing property. Communities should be developed to own their schools.

4.3.2.12 The late transfer of Norms and Standards

All participants agreed that the delay in the transfer of funds had become the order of the day. One participant P2 emphasized that:

"*As a no-fee school, there is no way we can work around delays in the transfer of funds, even if you speak to the district office that handles the process of transfers you get nowhere, they simply say the computers are offline, I wonder if they know how the school runs without cash."*

The participants mentioned that the delay of transfers encouraged corruption of mismanagement of funds, misadministration, and misappropriation of funds. One participant P1 angrily said:

"My officials are happy when they notice that the school is running smoothly with all essential needs in place, they never ask where the school got money because the DBE has not deposited anything, and therefore they appreciate corruption that is to their advantage."

The majority of principals were fortunate to be exposed to the dates of transfer of funds into the schools' accounts by the DBE:

P4 "Most of the schools used to receive funds from the DBE almost in the same week with different dates".

The consensus was that all principals could view the income of each school, but not the expenditure. This meant that each principal or SGB chairperson could know the reason or confirm the reason for the late transfer from the participants and how they managed the schools if funds were not available.

Delayed transfer of funds is a challenge, and it is of no use to point fingers at one another because, at the end of the day, the future of the learner is affected. Whether there are delays or no delays, money should be deposited in time into a school account. Spaull (2019) emphasizes that the learner should not be interrupted by misconduct done by others. Mestry (2014) mentions that the late transfer of money into the school account may be caused by the failure of the system used by the DBE to process funds in many schools. Sebedi (2019) shifts the blame from the DBE to the schools, that schools do not submit audit reports to the DBE in time. Both opinions are correct because Orbonnaya (2021) mentions that both schools and the DBE should learn to process all relevant documents in time to avoid unnecessary delays in the transfer of funds into schools' accounts.

4.3.3 Measures to be employed to improve norms and standards funding

Several measures have been put in place and much effort has been made by the DBE and schools to improve the condition of schools through norms and standards funding but still, inequality and social injustice prevail. Previously disadvantaged schools still suffer, although the situation is not similar to that before 1994. The study was conducted amongst principals and SMTs to find answers to challenges faced by the principals to sustain equality and social justice through funding. The following discussion presents the proposed solutions.

4.3.3.1 The role of the Department of Basic Education

Responding to the question, what do you think should be done to improve Norms and Standards funding? All five participants in the in-depth interviews, who were principals sampled and all five FG, responded that the DBE should consult the principals about the needs of their schools and not use enrolment policy to fund schools. They suggested that the DBE should practice bottom-up communication that will make the officials listen and attend to the needs of the school. The FG participants thought that the DBE should review the post-provisional norm (PPN) weighing formula and be transparent about its calculation procedure because this PPN formula has a great impact on funding.

Participants in the FGs were unhappy about the inclusion of the principals in the teacher-learner ratio because it demands more time for the principal in the class than in the administration and management. The participants confirmed that it is frustrating when something needs the principal in the administration when the principal is busy teaching in the class. One DP in the FG3 of the small school mentioned that:

"Our principal is available in his office on Mondays and Wednesdays because he is teaching two subjects from grades 8 to 10 and on top of that he is a class manager."(FG3)

The majority of participants agreed that the DBE should improve no-fee schools to have the same facilities as the previously advantaged schools. All five principals complained that funding by the DBE was meant to close the gap between the public affluent schools and the poor schools but seemingly the gap is becoming wider. The principals of no-fee schools suggested that at least the DBE should allocate all no-fee schools an equal amount to fee-paying schools, including the amount paid by the learners, which means that if the fee-paying school receives R10 000 from the funding plus R5 000 from the learners, the no-fee school should receive funding of R15 000. One principal of a small school complained that all schools use 7 hours of normal teaching plus 2 to 3 extra hours for grade 12 evening studies, which means that an equal volume of electricity is used by all schools. Therefore, the allocation of Norms and Standards funding should be equal for all schools. About the transfer of money by the DBE into the school account, it was mentioned before that money is transferred late in the year. All participants proposed that at least all schools should receive allocation per term because schools need to buy perishable products daily. The participants further mentioned that the treasurer of the DBE used to deposit money into school accounts during the 1st term of the year, but things have changed the schools received their 1st allocation in June every year and the problems were increasing.

The participants agreed that training of the Finance Committee was required to manage that small cash from funding as well as to be equipped with techniques of generating extra cash. Section 19 of SASA stipulates that the Head of the Department should provide continuous training to all principals to ensure that they are well equipped to perform their financial management functions. Two participants who had undergone formal training agreed that formal training gives the individual an open-minded approach to financial management, and the principals' service delivery, performance, and job satisfaction are improved. Participants complained about insufficient allocation from the DBE, as a result, the finance committee ended up managing no funds. 4 participants out of 10 mentioned that their school's accounts had frozen because no cash was deposited during the year. Two participants confirmed that they deposited their small cash into the school bank account to keep them active. One newly transferred principal from another small school that was closed because of enrolment, mentioned that he left his unclaimed R35 000 in that school. It confirmed that sometimes principals use their money to run the schools daily. Three participants with large enrolment schools mentioned that they used their money if the transfer from DBE had been delayed, but they were refunded as soon as money was deposited, with small enrolment schools it is possible that those principals are not refunded at all.

One principal P7 from the large enrolment school is directly quoted saying:

"*Praise God, the department has transferred money into the school account; I will claim my money from the finance committee before they pay for other expenses."*

This is a contrast with one of the principals P4 of school B with a small enrolment who angrily nearly busts out.

"For the past five years being the principal at school A, I was hoping to recover my money spent at school for buying electricity, ink, and stencils for photocopying, but I will never get it since I am no more teaching at that school".

The second participant P10 of school C mentioned something that placed the principals in a delicate situation and said*:*

"The issue of mismanagement and misappropriation of funds has subjected us as principals to be named in legal action. It is very painful that the principal is an educator who manages the school professionally ...managing the finances is something that you cannot expect from him (the principal). The contention that the principal should be held accountable for the finances is an absurd proposition."

It was evident that Section 20 schools received their money once at the beginning of the first term, and all of them preferred to be in Section 21. One principal complained that perishable school material was similar to bread at home, and it could not be bought in bulk for a month, meaning that section 20 money kept with the DBE has no value to the school operating daily.

4.3.3.2 The role of parental support

The DBE is funding the schools but funding by the DBE is not sufficient for the school's needs. Declaring some schools as no-fee paying schools was a good idea by the DBE and on top of that there is a need for parental support to supplement the DBE funding. The researcher was able to investigate the participants on how they involved parents to take part in the financial development of their schools. The teachers were able to state their ideas about parental involvement in school matters and how to motivate them to participate. The researcher noticed that the DBE and schools should initiate programmes of training parents on financial matters of the schools.

Declaring some schools as no-paying schools was a good idea by the DBE. The idea was welcomed with amendments by all the participants. Both principals and SMT supported the idea of small cash donations by the parents. It was understood that parents have no money since they are unemployed and others are supported by grants. A small cash donation from parents would assist in keeping the school account active and running the school on a daily basis. Regarding fundraising, the SMT mentioned that the culture of fundraising was unfamiliar with the black society and most parents believe in free education as the DBE declared their schools as no-fee schools.

Parents do not understand the reason for fundraising or money generated within the school because the department is funding schools and some parents suspect that this money is the teachers' profit. Several participants in a focus group (FG4) in one high school imitated one parent complaining after the parents' meeting saying:

"*We voted for free education, Mandela fought for free education, free hospitalization, free, free, free everything but these teachers are robbing us of our freedom."(FG4)*

The principals mentioned that they have a duty as principals to encourage parents to pay to improve education for their children and to remove the mentality that free education is quality education.

The participants further mentioned that learners from educated families were mostly positive about donations or fundraising, which emphasised that the parents needed training so that they became positive about payments. There was a suggestion that SGB should be involved in fundraising and motivate parents to use the small cash they received from a social grant from the Department of Social Development. 4 participants suggested that the parents should be discouraged from the mentality that they were forced to pay school fees but be encouraged to the conception of donation or offering they usually did in their churches.

4.3.3.3 The main function of the school

On top of these financial committees, the principal is expected to coordinate many other committees at the school. The interview with the FG agreed with the SMT to keep records of their departments and the teachers to see to it that all school equipment used by learners is free from vandalism and retrieval of books and other equipment is done. The participants referred to one fee-paying school that had a stock controller who was a non-educator. They mentioned that the duty is too much for them as HODs and they could assist the stock controller who is employed to control stock. The stock controller even assists in the retrieval of books and other equipment from the learners and teachers. Regarding the management of finances at school, all participants agreed that the school receives funding from the DBE. Whether funding is sufficient or insufficient, it is the responsibility of the school to use that cash sparingly.

The school is an institution that uses the funds from the DBE. Teachers, SGBs and other stakeholders involved may complain about insufficient funding or mismanagement and misappropriation of the funds, the onus lies with the school. The researcher noticed that the participants knew their roles and the role to be played by the DBE.

The state expects the school principals as ex-officio SGB members and representatives of the DBE to ensure that school financial matters are handled in line with the policy prescript (Mestry 2017). All participants supported the idea but mentioned that the duty was too much for the principal to coordinate all these committees at school. According to Mestry (2017), it is clear that the principal is the coordinator of the finance committee, budget committee, procurement committee, fundraising committee, assets, and finance records committee.

4.4. Summary of the chapter

The chapter aimed at analysing and interpreting data collected from the participants. The study was guided by the research objectives in presenting the data collected. Norms and Standards of funding have positive contributions towards addressing the inequality of the past and many challenges need to be addressed. Some principals have a negative attitude toward government funding when they look at loopholes in the DBE administration of norms and standards for schools. They even prefer parents to pay fees. The majority say the Norms and Standards should be supplemented by small cash from parents. Some principals prefer Section 21 statuses compared to section 20. The researcher feels that the DBE should conduct its research on challenges faced by the principals regarding norms and standards. The final chapter provides the summary, recommendations, and conclusion of the study.

CHAPTER FIVE

FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

The study aimed to find out the challenges faced by the principals in promoting sustainable and equitable funding of schools in the Umlalazi Circuit in the King Cetshwayo District. The investigation was conducted amongst 10 principals of secondary schools and 25 SMTs, who happened to participate in the finance committees of those schools. The literature review and empirical study conducted helped the researcher to achieve the objective of the study as stated in chapter 1. Chapter 1 served as an introduction to the entire study and the literature review was presented in Chapter 2. Chapter 2 covers both literature and empirical studies. Chapter 3 presented an account of the paradigm employed in the study, which is qualitative design. Individual interviews with the principals and the focus group interview with the SMT, observation, field notes pads and voice recordings were used as the tools for collecting data. Chapter 4 presented data analysis and interpretation. The study is concluded in Chapter 5 where the summary and synthesis of the findings are presented, and the conclusion is drawn and thereafter followed by the recommendations made at the end of the study.

5.2. Synthesis of findings in relation to research questions

Findings and recommendations are induced from the principals and some experienced SMTs in finance committees regarding the challenges faced by the schools, particularly the principals in funding, and the measures that can be employed as solutions to these challenges to sustain and promote equitable funding. The challenges faced by the principals are mentioned under the findings and measures to be employed to solve problems encountered, are covered under the recommendation made. The findings presented in this chapter are arranged in order of preference and they all need to be addressed.

5.2.1 Gender

Both male and female participants encountered challenges in school financial management. Comparatively speaking most studies reveal expertise by different gender in different fields, with financial management male and female administrators to be struggling. Measures have to be developed that financial management be a compulsory subject at schools like Life Orientation and there should be a compulsory module for financial management in the teacher training profession.

5.2.2 Experience

All principals were five years of experience and above all in principalship and SMTs were mostly 3 years and above in experience. Their academic qualifications are relevant to their fields of teaching but lack qualifications from other fields of management. It was discovered that they had minimum skills in financial management, and they could cope with some of the challenges of Norms and Standards. Sharing the same problems, principals have learned to share equipment as schools of the same circuit. If one school has a shortage, it is assisted by other neighbouring schools by borrowing or exchange of equipment. The idea of exchanging equipment has gone as far as exchanging teachers of scarce skills; as a result, money is involved to cater for that movement from school A to school B. In their response, they mentioned that planning and budgeting gave them challenges since their allocation differed per school and that a lot of unbudgeted expenses infiltrated during the year.

5.2.3 The procurement procedures and service providers

Service providers play an important role in procurement. Schools receive their equipment in time speculated. There is a wide scope of recommendations since the school procures using three quotations from different companies. Principals are aware of the procedure for awarding. It was discovered that owing to the late arrival of Norms and Standards, service providers take advantage of selling equipment to needy schools on credit, yet schools are not allowed to purchase on credit or to be engaged in loans (Section 45(3) SASA, 1996). The needy school will bypass the policy of three quotations by simply taking the offer. Principals are aware of the high prices charged on goods bought on credit.

5.2.4 The involvement of stakeholders

It was mentioned previously that schools involved stakeholders in the administration and management of schools, but little was mentioned about their contribution to financial matters. The reason is that stakeholders in most schools had few members with financial skills to help their schools improve their financial status. Compared to urban schools their stakeholders were usually dominated by rich businessmen and among them, some happened to be former school learners (Madondo, 2016). What the researcher identified was that most stakeholders' components were local leadership such as Izinduna, department of health workers if there was a clinic next to that school, SAPS representation, and usually the police deployed to that cluster schools. These types of members of schools had been more human resource administrators than financial administrators. In response to participants' views, they responded that most of their stakeholder members do not have financial management skills.

5.2.5 The parental Involvement

It was mentioned that parents play an important role in the education of their children. Section 23 (9) SASA (1996) insists that parents are the key players in education. Very few respondents mentioned the role of parents in school financial matters. Participants felt that small cash payments as donations and fundraising activities within the school might assist in keeping the school bank account active. They wanted parents to be fully involved in improving the school's financial status. Participants mentioned that parents' reluctance to payments of any form or fundraising within the school, started when the DBE introduced free education (no-fee schools). Even though there are poor unemployed parents, they should contribute that little cash they receive from SASSA. This bad tendency of not paying has been adopted by employed parents, who earn their living from wages and salaries.

5.2.6 The school funding categories

Quintile ranking of schools has become a great challenge since there is no uniformity, as a result, some schools are advantaged and others are disadvantaged (Madondo, 2016). The researcher discovered it at the UMlalazi circuit where some schools belonged to Section 21 and others belonged to Section 20. The great confusion was with Section 21 without function C. Some principals failed to differentiate Section 21 without function C from Section 20. All schools are battling in terms of allocation, but Sections 20 and 21 without function C are the most sufferers because the researcher's finding was that all Sections 20 and 21 without function C preferred to be in Section 21 with function C, while Section 21 with function C preferred to remain in Section 21. Otherwise, the DBE may withdraw its Norms and Standards funding and return to fee-paying schools. According to SASA (1996), it is stated that quintile 1 to 3 schools are the poorest of the poor, but the researcher discovered that two neighbouring schools separated by a fence were grouped in a different ranking. One was in quintile 2 with large enrolment and another was in quintile 4 with small enrolment.

5.2.7 The restriction on expenditures

Norms and Standards funding is strictly allocated for textbooks and stationery. The 60% allocation is for books and stationery, while 30% is allocated for stationery for teaching and 10% is for non-learner teacher supply material (LTSM). New books are procured every year and the storerooms are full of old unused books that need to be written off. Those funds would not deviate from something else, otherwise, the principal would be charged for misconduct and misappropriation of funds. Technical schools and Science schools need to procure workshops and laboratory equipment, but they do not have enough budget allocation. They rely only on 30% of others. The 30% of all Sections 20 and 21 schools without function C is not transferred to school but is controlled by the Department and it is difficult for Technical Schools and Science Schools to use it. Sometimes there is a need for furniture or extension of classrooms, but there is no budget allocation. Teachers attend workshops almost 2 times per term and 8 times per year and principals attend circuit and district meetings every month, yet all teacher workshops and principals' transport as well as minor repairs are all included in that 10% non-LTSM.

5.2.8 Financial management training

Financial management involves acquiring and managing financial resources optimally to achieve long-term and short-term objectives (Buckland, 2018). Kirstein (2018) states that financial skills are critical in operating a business in South Africa and are needed to increase the survival rates of a start-up business. The school is a business institution and the school management team needs these skills mentioned by Buckland and Kirstein. The respondents mentioned that they were not trained for financial management, and finance committees ended up not knowing their roles, as a result, finances depended on the principals and SGB chairpersons. The fact that Finance Committees are complaining about insufficient funding and escalating budgets, compared to the income of the Norms and Standards, indicates the lack of financial skills. The finding indicates that there are those principals, who are not knowledgeable in financial management, and they need to be trained to improve their skills. The majority of principals indicated that they were responsible for the formulation of the school finance policy, and set budget and sometimes they ended up not reporting to parents' meetings for approval. Section 38 of SASA, indicates that the budget should be approved by the parents before being submitted to the Department of Education.

5.2.9 The funding criterion

Section 21(6) of SASA indicates that Norms and Standards are targeted based on needs determined according to the condition of the school and the relative poverty of the school community. The finding from the principals is that Norms and Standards funding is allocated according to learner enrolment. It does not make sense to them that funding is according to enrolment yet a duplicating machine and photocopier at the shop are the same prices for both small schools and the big schools. According to their observation when comparing their schools, they find the opposite of the Act, which states that funding by the DBE aims at addressing the needs and conditions of poverty in all previously disadvantaged schools.

5.2.10 The infrastructure development and non-LTSM allocations

It is mentioned in the policy that the DBE infrastructure department is responsible for building new structures like classrooms and workshops and the schools are responsible for maintenance and minor repairs. The schools are complaining about the budget for repairs that it is so little that they are unable to repair windowpanes. The issue of non-LTSM with a small allocation as mentioned before is the main challenge, especially with the Section 20 schools of small enrolment.

5.2.11. The relevancy of finance documents

There is a problem with the finance documents. Few schools have up-to-date finance documents. Many schools have them but are not functional. Documents like budget policy and fiscal policy were mostly photocopied from other schools. Somehow there is a lack of understanding by the principals or a lack of supervision by the officials. The researcher was observing these policies trying to identify key issues and some of these mistakes were discovered.

5.2.12. Social justice and equity

Funding was meant to address imbalances of the past through equity and social justice. Participants mentioned that the way funds are administered does not show justice at all. The quintile’s ranking of schools is disadvantaging some schools and placing others in a more advantageous position. There is no uniformity, yet these schools sometimes are in the same locality serving the same community.

5.2.13. The school choice

Parents have the freedom to send their children wherever they like. This has opened the opportunities for the migration of children from the rural areas to the townships and those from the townships to the town or the city. The parents send their children to better schools for quality education. What is happening to those schools left for the better schools? Many rural schools and some of the township schools lose enrolment and eventually, they shut down. It was mentioned that the decline in enrolment affects the allocation of norms and standards.

5.2.14. The lack of monitoring and control of funds.

Participants mentioned that making loans and buying on credits has become official mismanagement and misappropriation of funds because of the late arrival of Norms and Standards in schools and insufficient funding by the DBE.

5.2.15. The shortage of funding

The finding revealed that insufficient funding is the key challenge, which results in schools not being able to procure goods and services that are needed by the school. If the school does not have enough funds, definitely that is going to affect learners' education.

5.2.16. The lack of support from government

Participants revealed that they are raising complaints and suggestions to the officials, and they are told to write letters motivating their needs but there is no response except the promises that issues are being attended to. King (2020) mentions that the principals in their financial workshops raise their problems concerning funding and of late the official responds that the Department of Education has no money. If the department has no money where will the schools get money for survival? Langa (2021) supports King (2020) that the employees get their increments yearly to meet inflation demands, but schools are regressing.

5.3 Conclusions based on data collection

The conclusions are based on in-depth interviews, observations and focus groups.

All teachers at school need to be capacitated in financial management because some teachers will be promoted to senior management and others will be promoted to the office-based component. (Robinson, Handy & Craft, 2021). One of the duties of the SGBs is to recommend the appointment of principals. Therefore, they should be capacitated to consider financially skilled people as principals in secondary schools. Secondary schools do not deal with human resources management only, but the management of assets that consume a lot of funds as well. The Department of Education should devise measures for both principals and the SMT including expanding opportunities for intensive in-service training, like financial management training. This will provide re-skilling of principals, who appear to be needed the most. It will also bridge the gap between ex-model C schools and rural Section 20 and 21 schools. It is highly recommended that each school should receive its allocation on time to avoid unnecessary loans. Principals must get used to working with cash on hand because buying school equipment on credit is unlawful.

Section 23 (7) of SASA (1996) recommends that the SGBs should co-opt members with skills in a particular field. In the case of schools with the components mentioned above, it is recommended that they should co-opt a member with financial skills or look for members with an interest in school development. The school should refrain from co-opting members with a self-personal interest in school. The principles of schools adopted by the district office can have a positive contribution. District officials tend to adopt schools that are not performing well in terms of matric results. If this programme can be extended to all secondary schools focusing on financial matters it may assist schools on their weaknesses, especially in financial management.

The development programme has to be drawn up to make parents aware of their role in supporting their schools to improve their financial status. These programmes should assist parents in removing the mentality of free education without anything donated by them. The principals assisted by the district officials should draw up these programmes based on the strengths, weaknesses, opportunities and threats the schools have. The system of ranking should be revised and amended because it confuses the allocation of funds and principals do not understand it. The Department of Education should devise another tool that can bring uniformity and advantages to all schools. The 60% allocation of funds to LTSM is a policy and schools may not deviate but they have to stick to the rule. The district officials always remind and warn principals to stick to the policy even if the schools have plenty of books on the bookshelves, otherwise once they deviate, they will be charged for misappropriation of funds. It is recommended that the DBE should revisit this policy and think about the books in the storerooms; otherwise, the policy will not meet the objectives of Norms and Standards.

Since principals have indicated that they lack financial management training, the DBE has to prioritise financial management training courses for all newly appointed principals and ongoing financial management workshops for all old principals. Principals should be encouraged to enrol in courses in financial management. The partnership between schools and private companies will be helpful if the DBE can recommend them to offer financial training aid to principals. Section 19 of SASA stipulates that the Head of Department (HOD) should provide introductory training for newly appointed SGBs to enable them to perform finance duties and continuous training of principals to ensure that they are well equipped to perform their financial management functions.

The DBE should revisit the policy on funding and survey each school every year. The policy of a small school and a big school must be clearly defined so that a flat rate is applied to all small schools and big schools to assume their flat rate as the big schools. The policy criterion applied by the DBE on funding is not understood. According to Section 34 (1) of SASA (1996), it is clearly stated that the state must fund schools from public revenue on an equitable basis to ensure the proper exercise of the right of learners to education and redress the past inequalities in education provision.

Since the schools have noticed that the DBE budget allocation for repairs and non-LTSM is not sufficient, they should take care of their equipment. The learners tend to write on the walls in the classrooms and maliciously break the windows, all of which demand an unnecessary cash budget for painting and fixing glasses every year. The DBE should revisit the policy on security guards in all public no-fee schools. Most schools are vandalised in the afternoon after school and at night. In all schools with security guards particularly at night, the rate of vandalism is low. Paying for a night security guard is cheaper compared to the money for repairs.

It is not wrong to photocopy a policy document of another school to take a style or a structure, but what is wrong is to use it as it is without any changes to accommodate the characteristics of your school. The first mistake made by the principals is to copy a policy from another school without even changing the name of that school. It is recommended that the school may network with another to draft its policy, which is relevant to the school. It should be a policy that is directive and effective. The district officials under their schools' supervision should also revisit financial documents. It is understood that in most cases the districts and provincial officials strongly monitor academic school programmes. All these academic programmes will not be fruitful if funds are not monitored.

Social justice is the distribution of scarce resources, such as education to the population (Mbuqe, 2020). Social justice and equity can only be achieved if the state makes more funds available for learners to access education and reduce or abolish structural form of oppression that restrict people's access to resources and opportunities. As for now social justice and equity are far from the education of South Africa. The Government of South Africa through SASA has the objective to restore equity and social justice in education. Therefore, all levels of education must stick to that objective. The authorities at the provincial level should apply justice through the allocation and distribution of funds to schools. The schools should also apply justice to the expenditure of these funds. The participants have mentioned several times that it is understood that funds are not sufficient but there is mismanagement on the way by the DBE and the schools.

Participants mentioned the factors that led to the decline in enrolment. Among those factors were attrition, poor teaching and learning as well as poor matric results at secondary schools. The parents are not moving their children for the beautiful appearance of the school or any fancy structure in that particular school. At a secondary school, there should be proper teaching and learning in Grades 8 to 10, and then there will be good results in matric. It is highly recommended that the schools should produce good results in Grade 12 so that they will attract many learners and no child will seek a transfer to other schools. Secondly, the schools should be careful with the subject package, and stakeholders and parents should be involved in subject choice. As the principal you will see learners taking transfers after passing Grade 9 because they are running away from the stream offered in your school. The decline in enrolment has a negative impact on funding. The DBE should research those schools' losing enrolment and eventually shut down because most of these schools are no-fee rural schools.

It is recommended that the officials of the DBE should monitor the whole process of funding from the beginning. The officials tend to wait for the audit report at the end of the year, and it is doubtful that the report is scrutinised before it is approved. The audit report is where the DBE will discover some of these loopholes. The comments by the auditors are the summary of the income and the expenditure of the school. Scrutinising a finance report by the DBE will assist in discovering if the auditor is qualified or is just an ordinary person with experience in accounting. The issue of late deposit of Norms and Standards provides opportunities for many excuses from the principals, as a result, they are plunged into this process of loans and credits.

The DBE should observe the inflation rates of that year before allocating funds. Learner enrolment should not be a criterion used to determine the amount the school should be allocated. The school that received R60 000 five years ago is still receiving that R60 000 to date and that is unacceptable. Prices are going up every year, but funding never changes. It is high time that the parents especially from the no-fee schools make up their minds about the future of their children. No one is going to tell them to pay but they have to discuss with the principals and the SMT what their schools need, what they can provide for schools. It was mentioned before that some parents decide to send their children to towns and cities even to private schools because they do not want to compromise the education of their children. It was mentioned before that free education is compromising the quality since there are things a learner from the no-fee school is missing.

5.4 Final Recommendation

The basic financial policy derived from SASA (1996) is clear but needs to be revisited yearly. Some of the things stipulated in the Act are not followed. There is still hope that these challenges faced by the principals will be eliminated. Education Department should investigate the way schools are funded and the way funds are utilised. The coordination of the funds received from the DBE and the way schools use these funds can assist the DBE in identifying the causes and remedy the situation. The very few can be done by the principals and stakeholders to remedy the situation. The criterion for identification and assessment of schools' needs should be revisited and a thorough investigation on the identification of the poor schools and those that have improved their socio-economic status be conducted. Lastly, the stakeholders should join hands to utilise the assets and money supplied to the schools in a useful and profitable manner, irrespective of being insufficient or in abundance. There is no hope that the Department of Education will ever have enough money for the schools' allocation. There will always be an outcry for insufficient fund allocation from DBE.

5.5 Summary

The study has revealed that there are challenges that make schools struggle even if there are DBE funding Norms and Standards. The outcry of the principals is the challenges they face to sustain equitable funding. Findings reveal that the principals are aware of their role in financial management but some hindrances need to be addressed by both schools and the DBE. These challenges affect all schools that are classified as no-fee schools, whether Section 20 or Section 21. Schools are not treated in the same way and schools do not have the same and equal resources. Lastly, UMlalazi schools are trying their level best to perform outstandingly in the utilization of funds. The circuit office coordinates all high schools to assist one another, as a result, all schools benefit from the resources of other schools.

5.6 Limitations of the study

The study was limited to few secondary schools in the UMlalazi circuit. This study chose multiple case study design due to the fact that sampled schools were from different context such as urban, township and rural schools. Only ten schools were sampled because they were from the same category, which is a no-fee school. Three secondary schools in the town were not sampled because they were private schools that did not receive funding from the DBE but generated their cash for survival. Only one public secondary in town was sampled. The school was sampled because it received funding from the DBE and could also generate cash on its own. On top of that, it received many donations from the companies around. Out of ten secondary schools sampled, three secondary schools were sampled from a black township, and they were the no-fee schools. Six other schools were sampled from the other wards at UMlalazi which is rural and they belonged to the same category as those in the township. The sampling structure was like this; one school was in town; three schools were in the black township and six schools were in rural areas to make a total of ten.

5.7 Recommendation for further research

It is recommended that a similar study be conducted in other circuits of King Cetshwayo District in both primary and secondary schools. The study is also recommended to be conducted by district officials, and circuit management could help to inform the authorities about what has to be corrected to improve the management of funds in non-fee schools. There is a belief that findings from this study and findings of a similar study from circuit management and district officials will contribute to the improvement of financial management in schools of the district and the province.

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APPENDIX A

PO BOX 7873

EMPANGENI STATION

3910

01/02/2021

THE PRINCIPAL

UMLALAZI CMC

ESHOWE 3850

SIR/MADAM

REQUEST FOR PERMISSION TO CONDUCT RESEARCH IN SCHOOLS

I wish to conduct a research with the principals and the HODs at your school. I am currently registered for a Masters of Education at University of Zululand in the Department of Social Sciences. The topic of my research is: **THE CHALLENGES FACED BY THE PRINCIPALS IN PROMOTING SUSTAINABLE AND EQUITABLE FUNDING OF SCHOOLS AT UMLALAZI CIRCUIT IN KING CETSHWAYO DISTRICT.**

I would appreciate if you provide me with accommodation to meet you and your HODs separately for an interview.

I hope the findings will benefit and assist the schools and the DBE in financial management.

Your response in this request will be highly appreciated.

Yours Faithfully

DF SIKHAKHANA

082 863 4748

(Supervisor: Dr MC Dube)

APPENDIX B

PO BOX 7873

EMPANGENI STATION

3910

01/02/2021

THE CIRCUIT MANAGER

UMLALAZI CMC

ESHOWE 3850

SIR/MADAM

REQUEST FOR PERMISSION TO CONDUCT RESEARCH IN SCHOOLS

I wish to conduct a research with the principals and the HODs of Secondary schools in your circuit. I am currently registered for a Masters of Education at University of Zululand in the Department of Social Sciences. The topic of my research is: **THE CHALLENGES FACED BY THE PRINCIPALS IN PROMOTING SUSTAINABLE AND EQUITABLE FUNDING OF SCHOOLS AT UMLALAZI CIRCUIT IN KING CETSHWAYO DISTRICT.**

I hope the findings will benefit and assist the schools and the DBE in financial management.

Yours Faithfully

DF SIKHAKHANA

082 863 4748

(Supervisor: Dr MC Dube)

APPENDIX C

CONSENT FORM—PARTICIPANT

I--Give assent or no assent to participate in a research as stipulated in the letter.

SIGNED--

REPLY SLIP

To the principal

Dear sir

I hereby give you access to conduct your research at the school on the topic: The challenges faced by the principals in promoting sustainable and equitable funding of schools.

APPENDIX D

STANDARD ETHICS PROTOCOL

My name is D.F Sikhakhana. I am a researcher on the study entitled: Challenges faced by the principals to promote sustainable and equitable funding at UMlalazi Circuit in King-Cetshwayo District. The study is supervised by Dr MC Dube of the University of ZuluLand, Dr Dube can be contacted at this phone number: 083 716 0891 should you have clarity seeking questions.

Thank you for your willingness to participate in this research. Your participation is extremely appreciated. Before we commence with the interviews, I would like to re assure you that as a participant in this research, you have served very definite ethical right namely:

(a) Voluntary participation
(b) Freedom to refuse to answer any question at any time.
(c) The confidentiality aspect of the interview.
(d) Debriefing will be offered to the client after the interviewing session.
(e) Freedom of using language of your choice.

Excerpts of this interview will be made part of the mini-dissertation, but under no circumstances will your name or identifying characteristics be included in the mini dissertation.

Please sign below if you have read and also understood the researcher's explanation of the content of the research ethics protocol.

SIGNED……………………………………………………………………
PRINTED………………………………………………………………….

APPENDIX E

PARTICIPANT INFORMED CONSENT DECLARATION

DEAR PARTICIPANT.

You are requested to take part in a research study, it is important that you understand why the research is being done and what it will involve.

The nature and purpose of the research project and of this informed consent declaration have been explained to me in a language that I understand. I am aware that

(a) The purpose of the research project is to fulfil the requirements towards the completion of the Masters of Education.
(b) University of Zululand has given ethical clearance to this research project and I have seen/ may request to see clearance certificate.
(c) By participating in this research project I will be contributing towards assisting stakeholders through voicing out the challenges of the principals that prevent them in carrying out their co-function which is promoting sustainable and equitable funding in schools.
(d) I will participate in the project by providing the relevant and rich information that will help in the understanding of the research problems.
(e) My participation is entirely voluntary and should I at any stage wish to withdraw from participating further, I may do so without any negative consequences.
(f) I will not be compensated for participating in the research, but my out of pocket expenses will be reimbursed.
(g) I will receive feedback in the form of a research copy regarding the results obtained during the study.

A copy of this informed consent declaration will be given to me, and the original will be kept on records.

I……………………………………………………………………………have read the above information, I confirm that the above information has been explained to me in Language of my choice and I am aware of this document's content. I have asked all questions that I wished to ask and these have been answered to my satisfaction. I fully understand what is expected of me during the research.

I have not been pressurised in any way and I voluntarily agree to participate in the above mentioned project.

PARTICIPANT SIGNATURE ……………………………………………………………
DATE…………………………………………………………………

APPENDIX F

KWAZULU-NATAL PROVINCE

EDUCATION
REPUBLIC OF SOUTH AFRICA

OFFICE OF THE HEAD OF DEPARTMENT

Private Bag X9137, PIETERMARITZBURG, 3200
Anton Lembede Building, 247 Burger Street, Pietermaritzburg, 3201
Tel: 033 392 1051

Email:

Enquiries: Buyi Ntuli

Ref.:2/4/8/7129

Enquiries: Buyi Ntuli

Ref.:2/4/8/7129

Mr Dumisani Fred Sikhakhana
P.O. Box 7873
EMPANGENI STATION
3910

Dear Mr Sikhakhana

PERMISSION TO CONDUCT RESEARCH IN THE KZN DoE INSTITUTIONS

Your application to conduct research entitled: **"CHALLENGES FACED BY PRINCIPALS IN PROMOTING SUSTAINABLE EQUITABLE FUNDING OF SCHOOLS AT UMLALAZI CIRCUIT IN KING CETSHWAYO DISTRICT"**, in the KwaZulu-Natal Department of Education Institutions has been approved. The conditions of the approval are as follows:

1. The researcher will make all the arrangements concerning the research and interviews.
2. The researcher must ensure that Educator and learning programmes are not interrupted.
3. Interviews are not conducted during the time of writing examinations in schools.
4. Learners, Educators, Schools and Institutions are not identifiable in any way from the results of the research.
5. A copy of this letter is submitted to District Managers, Principals and Heads of Institutions where the Intended research and interviews are to be conducted.
6. The period of investigation is limited to the period from 08 July 2021 to 31 August 2023.
7. Your research and interviews will be limited to the schools you have proposed and approved by the Head of Department. Please note that Principals, Educators, Departmental Officials and Learners are under no obligation to participate or assist you in your investigation.
8. Should you wish to extend the period of your survey at the school(s), please contact Miss Phindile Duma at the contact numbers above.
9. Upon completion of the research, a brief summary of the findings, recommendations or a full report/dissertation/thesis must be submitted to the research office of the Department. Please address it to The Office of the HOD, Private Bag X9137, Pietermaritzburg, 3200.
10. Please note that your research and interviews will be limited to schools and institutions in KwaZulu-Natal Department of Education.

APPENDIX H

NAME OF THE SCHOOL

Number	Observed item	Expectations	Observation
1 1.1 1.2 1.3 1.4	SCHOOL PREMISES Buildings Cleanliness Storerooms Equipment		
2 2.1 2.2 2.3	EDUCATORS Staffing Financial development Record of learner's Stationery.		
3. 3. 1 3. 2 3. 3	RESOURCES L.T.S.M Floor space Furniture		
4. 4. I 4. 3 4. 4	STAKEHOLDERS Department officials S.G.B Parents		
5. 5. 1 5. 2 5. 3 5. 4	DOCUMENTS Procurement Policy Retrieval Policy Finance Policy School Improvement Plan		

APPENDIX I

1. What challenges do you have about norms and standards funding?

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2. What procedures are followed by the school as soon as the money is deposited by DBE into a school account?

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3. Does your school finance committee utilize norms and standards to promote equity and social justice at school?

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4. Have you or the finance committee been capacitated in financial management?

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5. How does your school generate extra income to supplement norms and standards?

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6. How do you procure and safe keeping of school equipment?

7. What do you think should be done by the school or DBE to improve financial status?

8. What is the role of the principal in the finance committee?

9. According to your understanding why do schools misappropriate funds; buying desks instead of books that were budgeted?

10. Referring to question 9 above, does the school benefit by procuring equipment not budgeted?

APPENDIX J

UNIVERSITY OF ZULULAND RESEARCH ETHICS COMMITTEE
(Reg No: UZREC 171110-030)

UNIVERSITY OF ZULULAND

ETHICAL CLEARANCE CERTIFICATE - RENEWA

Certificate Number	**UZREC 171110-030 PGM 2021/78**						
Project Title	**Challenges faced by principals in promoting sustainable and equitable funding of schools at uMlalazi circuit in King Cetshwayo District**						
Principal Researcher/ Investigator	D.F Sikhakhana						
Supervisor and Co-supervisor	Prof D.W. Mncube						
Department	Educational Foundations & Management						
Faculty	Education						
Type of Risk	Medium Risk – Data collection from people						
Nature of Project	Honours/4th Year		Master's	X	Doctoral		Departmental

The University of Zululand's Research Ethics Committee (UZREC) hereby gives ethical **renewal** approval in respect of the undertakings contained in the above-mentioned project. This approval is extended for another 1 year. The Researcher may therefore continue with data collection as from the date of this Certificate, using the certificate number indicated above.

<u>SPECIAL CONDITIONS</u>: **(1) This certificate is valid for 1 year from the date of issue.**

(2) Principal researcher must provide an annual report to the UZREC in the prescribed format [due date- 26 October 2023]

(3) The UZREC must be informed immediately of any material change in the conditions or undertakings mentioned in the documents that were presented to the meeting.

(4) Under the Protection of Personal Information Act, 04 of 2013 ("POPIA"), researchers have a general legal duty to protect information they process. They must ensure the security and protection of any personal information processed through the research and provide a compliant and consistent approach to data protection. The information collected via interviews must be for research purposes only. No personal information such as opinions, views and academic background may be linked to the respondents' identity or shared with anyone for marketing purposes or otherwise.

The UZREC wishes the researcher well in conducting research.

Prof. Nokuthula Kunene
Chairperson: University Research Ethics Committee
Deputy Vice-Chancellor: Research & Innovation
26 October 2022

CHAIRPERSON
UNIVERSITY OF ZULULAND RESEARCH
ETHICS COMMITTEE (UZREC)
REG NO: UZREC 171110-30
2022 -10- 26
RESEARCH & INNOVATION OFFICE

RESEARCH & INNOVATION OFFICE
Website:
Private Bag X1001
KwaDlangezwa, 3886
Tel: 035 902 6374/6324
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APPENDIX H

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APPENDIX I

CERTIFICATE

This is to certify that I edited **Dumisani Sikhakhana's** thesis for the degree of the **Master of Education** in the discipline of Educational Foundations and Management at **The University of Zululand**. The thesis is entitled:

CHALLENGES FACED BY PRINCIPALS IN PROMOTING SUSTAINABLE AND EQUITABLE FUNDING OF SCHOOLS AT UMLALAZI CIRCUIT IN KING CETSHWAYO DISTRICT

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