

## Practices, Obstacles, and Challenges of Budgeting in Secondary Schools in Limpopo Province, South Africa

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### Abstract

*Many schools are challenged concerning the development and the execution of the budgets. For this reason, this study intends to explore stakeholders' experiences in executing budget development and further explore how implementation is executed in a South African context. A qualitative methodological approach within the constructivist approach was considered. In investigating the phenomenon, the researchers collected data through semi-structured interviews and also reviewed relevant literature. Thematic analysis was used as analytical tool in the study. Several critical findings emerged from the study, namely impediments during the budget development, lack of financial literacy by the school governing body members in particular, and the absence of training related to budget matters. Further, the study revealed that there is inadequate stakeholder engagement, inadequate understanding of legislative requirements, and relaxed oversight of financial controls. These findings pose a serious challenge to the entire budget development.*

**Keywords:** Budget Development, Budget Implementation, Financial Controls, Financial Management, Financial Oversight

### Introduction

This study explored the experiences of the secondary school stakeholders, namely, principals, deputy governance chief officers, financial treasurers at the school level, and teachers regarding the development and implementation of secondary school budgets. The experiences of one researcher have shown that secondary

schools in the area where she works experience financial struggles. The observation made by the researcher is also confirmed by empirical research conducted by many scholars (Musungu et al., 2023). These challenges were experienced during the democratic period, which started in 1996 when South Africa transitioned from the segregated apartheid education system to the new democratic order. In 1998, the Department of Education in South Africa introduced the National Norms and Standards for School Funding (NNSFF) Policy (RSA, 2008). This policy was introduced after the formation of the new democratic government. “Provincial Education Departments must annually provide public schools with sufficient information, including allocation of funding per learner so that schools' governing bodies can develop their budgets as required by section 34 of the Act” (RSA, 2008, p.4).

This was a big step taken by the education authorities as part of redressing the past imbalances which were created by the then Apartheid government, which perpetuated segregation. During this period, many schools were lacking basic infrastructure, particularly rural and township schools. The democratic era saw the education system facing a serious overhaul. The schooling system was divided into categories based on affordability. These categories are called quintiles, ranging from one to five based on the availability of infrastructure and financial resources. According to the statistics and census database, schools that are poor and in poor areas fall in categories 1 and 2, categories 4 and 5 are the affluent suburban schools (Mestry & Bischoff, 2009; Mestry & Ndhlovu, 2014).

This legislative guideline simply means poor schools receive more financial allocations than the rest. This simply means that schools with more allocations can use the money for those necessities that the department cannot provide. These monies are highly regulated by the education authorities. Contrastingly, schools in Quintiles 4 and 5, characterized by wealthier communities, were allocated limited financial resources.

Basson and Mestry (2019) argue that with regard to the management of public funds, the South African Schools Act of 1996 decentralizes the governance of schools by promoting collaboration between principals and School Governing Bodies (SGBs). Budgeting is the cornerstone of every organization, and schools are not excluded. The SGB is central when it comes to this critical role, and therefore,

excluding them is a serious omission which is punishable by law. The pivotal function of budgeting is to ensure that spending is regulated and done within fiscal boundaries.

Mestry and Bischoff (2009) view the school budget as a financial plan that outlines income and expenditures for the upcoming year. Failure by role players to collectively craft this important function will only lead to conflict (Van Rooyen, 2013). Budgeting requires a collaborative effort between the principal, the SGB, and other key role players. This collaboration is critical in making sure that schools operate without unnecessary friction. The researchers are of the view that, based on their experiences as teachers and their participation in these processes, there is evidence which indicates that budgeting practices in schools is characterized by obstacles, conflicts and issues. It is for this reason that this study is intended to investigate this claim in selected secondary schools in the Province of Limpopo, South Africa.

## **Research Questions**

This investigation is underpinned by the following research questions:

1. What are the practices, obstacles, and challenges of budgeting in secondary schools in Limpopo province, South Africa?
2. What are the pertinent challenges that impede the development of the budget in secondary schools in Limpopo Province?
3. What are the pertinent challenges that impede the implementation of the budget in Limpopo Province?

## **Literature Review**

### **Conceptual Orientation and Analysis of the Study**

#### **i. Budgeting**

It is very critical to provide an understanding of the concept of a budget. Running the school without proper distribution of the finances is suicidal. A budget is a comprehensive plan of financial activities that indicates how the school finances will be used in the coming year. Various authors comprehend the school budget

as a comprehensive plan which identifies income sources and expenditure trends necessary for delivering educational services (Heystek, 2012; Kruger, 2011; Mofolo & Mosala, 2016; Potgieter, 1997; Xaba & Ngubane, 2010). The budget should be developed based on the needs, goals and ambitions of the school. Lewis (2003) defines the budget as money set aside for a given purpose. Supporting this assertion and definition, Oosthuizen (2002) understands the budget to be a comprehensive plan detailing activities to be followed within a specific timeframe, usually one year.

The budget should cover all aspects related to spending. All the items should be very clear, Long (2018) posits that a budget incorporates plans, controls, revenues, and expenses. Budgeting involves efficient bookkeeping systems to ensure proper financial management and reporting. It is important that the budgeting should link well with the mission and vision of the school, and also be characterized by transparency, cost effectiveness, flexibility, and stakeholder participation.

## **ii. Budget Accountability**

The previous section dealt with the concept of budgeting. It is a fruitless exercise to develop a comprehensive budget and fail to monitor the expenses. All sources of income must be carefully accounted for. Budget accounting is the responsibility of all the role players who participate in the budget process, and lapses in lack of accountability should be put squarely on those role players. Spaull (2013) posits that efficiency could be achieved through improved management and accountability of school resources. According to Dossing (2011), individual and organizational accountability in managing finances is critical. School principals are by law expected to report to the Provincial Department Head on matters related to the use of school finances. Amongst the various strategies employed to monitor accountability are making use of interventions, amongst others, receipts, cheque books, and invoices. The custodian of the school finances is the elected school governing body, and it has a fiduciary duty to provide whatever documentation is required on finance matters to the relevant authorities (Van Wyk, 2004).

Van Rooyen (2013) suggests that any deviations from the budget must be documented and explained in the financial statements. Accordingly, the SGB must ensure that it submits, within a reasonable period of six months, audited financial statements to the Provincial HOD. This should be done at the end of every financial

year (SASA, Section 45). The section reads as follows: “The governing body must prepare annual financial statements within three months after the financial year.” (SASA, 1996).

The function of the professional external audits is essentially to ensure compliance with legal requirements and maintain the integrity of financial reporting. Van Rooyen (2013) is of the view that financial administrative officers must also prepare monthly financial statements to show spending. This is also part of the accountability interventions of the school as an organization.

### **iii. Budget Monitoring**

Accountability is also conducted through monitoring, which is a continuous process of ensuring that what was planned financially is adhered to. In cases where there are deviations, proper procedures should be followed, and relevant authorities should be informed. Monitoring assists with early detection and will help in terms of avoiding unnecessary spending. Failing to monitor spending and also tampering with plans only leads to financial disaster, and hence, many schools find themselves in financial problems. Principals who deliberately avoid such processes always find themselves on the wrong side of the law. Early detection of budget lapses is beneficial in that it assists with corrective measures.

Du Plessis (2012) argues that conducting monitoring on how money is spent allows for timely interventions and Kennedy (2011) on the other hand, is of the view that a monitoring protocol which is well coordinated also results in early detection. Part of the monitoring of the planned budget is the introduction of the tight control systems. These control systems ensure every single penny of the amount which reflects on the budget statement is accounted for. Role players, which should be at the forefront, are the SGB members (particularly the chairperson and principal). They need to work together to ensure seamless systems and be devoid of corruption and collusion. Supporting the assertions on the benefits of control systems, Du Plessis (2012) and Clarke (2007) agree that these systems should be internal and external.

The process of budgeting is impacted by the legislative framework and takes place at a particular time and date in the schooling calendar. In the development process, the developers must take into consideration several factors, as indicated

by the legislation governing school finances. For example, the overarching and fundamental Act which is critical in the process is the South African Schools Act (Act No.84 of 1996). This Act enjoins key role players to prepare public schools to craft an annual budget which meets the needs of the school. As indicated and confirmed by Mosala and Mofolo (2016), the process should be transparent, inclusive, collaborative and fit for purpose. Inclusive in the sense that all role players, namely teachers, parents, trade unions, should be allowed to contribute. The processes should not be treated as an afterthought and taken lightly. Adequate and thorough planning is required, and all role players should be provided with the details of the meetings, plans, and important information.

A quorum should be constituted, otherwise the budget passed will not pass the legislative master. It is for this reason that Naidu et al. (2008) note the criticality of full participation of stakeholders in the crafting of the budget and further argue that the role of the SGB is to ensure that all relevant forms are distributed for maximum contribution. Further, Du Plessis (2012) maintains that the Annual General meeting should then be convened by the secretary of the SGB in consultation with the principal and the SGB chairperson.

Before budget approval, a notice of at least 30 days should be granted for consideration, and in a meeting attended by most parents, the budget must then be approved for it to be a budget plan for the following year. Despite these processes, Motsamai et al. (2011), supported by Lumadi (2020) found out that participation during budget processes is lacking and inadequate. They argue that parents do not show interest in these processes and do not even attend meetings when called by the school. Amongst the findings of the research conducted by Xaba (2011) and Rangongo (2016) is illiteracy of the SGB members and parents, which also contributes towards the disinterest in participating not only in the school budget but also other critical activities of the school. This is a serious drawback which requires serious intervention by the education authorities as it affects the plans of the Department of Basic Education.

Failure to attend meeting results in failing to meet the deadlines of submission of the school budgets to the DBE. The challenges facing the South African schooling system about budgeting also confront the global world. This takes place especially regarding compliance with policy. For example, Mitra (2020)

identified policy compromises in Poland concerning budget development.

Once the budget has been developed, all the budgeted items should be treated with the respect they deserve. Procurement should be based on the budget, deviations should only take place through proper channels. There is a tendency by school managers to disrespect the budget and spend money outside the financial plans. Hence, elsewhere in this study, we argued about control and accountability of the SGB and school leadership. For this reason, are of the view that those who are better positioned to implement the budget should comply. The implementation of the budget can also be characterized by a plethora of challenges if stakeholders elect to ignore basic rules of the game (Ghias, 2014).

The school budget should be implemented in the academic calendar, which was budgeted for, and all unspent money should be reported, and the reasons for underspending should also be explained. This should be avoided as much as possible. Again, all monies should be used for what they are budgeted for; for example, money budgeted for buying learning support materials should not be diverted for something else. If there is a need for budget diversion, it should occur in a properly constituted meeting, and justification for such should be advanced and convincing. Failure to follow proper procedures is problematic and should be discouraged.

Ensuring that procedures are followed is beneficial because when school financial books are audited, these audits will not be problematic, and principals as accounting officers will not be liable for explanations that do not make sense. Linking these arguments with financial accounting and controls, maintain that when processes are well executed and there is evidence of accountability, implementation will be efficient and effective (Kantoor, 2017). According to Chukwu (2018), the absence of monitoring impacts the process of budget implementation. That is why we argue that both the budget development and implementation are critical and co-existent processes.

### **Methodology**

The social constructivism paradigm underpinned the study. According to this paradigm, knowledge is viewed as socially constructed through the experiences and perspectives of participants. This paradigm helped explore the challenges facing schools in developing and implementing budgets. Marais and Meier (2010), Mertens (2015), Nieuwenhuis (2016) and Schwandt (2000), emphasize that

paradigms shape how individuals perceive and interact with reality, influencing the research process.

As alluded, this investigation was undergirded by the constructivist paradigm, and a qualitative research approach was deployed, and semi-structured interviews were the main and only data collection instruments. This qualitative approach was valuable in the process of finding out the experiences of participants regarding the generation and implementation of the selected schools' budget in Limpopo Province, South Africa.

### **Sampling Procedure and Sample Size**

The choice of the sampling strategy is key in every research. In this study, we decided to use purposive sampling. This sampling strategy formed the basis of the inclusion of five secondary schools from the Sekhukhune East District in Limpopo Province. A total of 12 participants, namely 5 school principals (P1, P2, P3, P4, P5), 5 school treasurers (T1, T2, T3, T4, T5), and 2 Deputy Chief Governance Officers (DCGO1, DCGO2) were selected. Palinkas et al. (2015, p. 534) argue that “purposeful sampling is widely used in qualitative research for the identification and selection of information-rich cases related to the phenomenon of interest”. The criteria for inclusion were as follows: Schools that were from rural areas and were classified as quintiles 1 and 2, and those with 4 and 5.

The criteria further were as follows:

Three years of experience for all categories of participants (namely, teachers, principals, and deputy governance officers). The purposive sampling method ensured that participants were selected for their ability to provide in-depth insights into the challenges of developing and implementing school budgets. The selection criteria further included gender mix (both male and female).

Before conducting the study, we applied for ethical clearance from the College of Education. The College ethics committee evaluated the application, and after three months, we received the approval to conduct the study. (The ethics certificate was granted for three years). The ethics certificate was used to request permission from the Gauteng Department of Basic Education (GDE), which gave us a go-ahead to conduct the research in schools. Using the letters of permission from

both the university and the GDE, we also got permission to conduct the interviews from the circuit manager and principals of the affected schools.

## **Results**

Below follows the presentation of the findings and critical engagement with data collected through semi-structured interviews. The results are organized into thematic strands derived from participant responses on the challenges of school budget development and implementation. The findings in the main suggest that there are issues concerning budget development and implementation in schools. The analysis identified four key themes: Inadequate financial accountability and transparency, lack of legislative understanding, minimal stakeholder participation, and deficient financial oversight.

### **Inadequate Financial Accountability and Transparency**

The governance officers argued that the absence of accountability and transparency is caused by several factors and one of which is the shortage of officers to ensure monitoring of these processes. This finding is very critical as it accounts for a lot of dissatisfaction, particularly from the teachers and those who are members of the trade unions.

In responding to this matter of lack of transparency and accountability, DCGO1

“We receive reports that there are deliberate intentions from the principal and those close to him, his inner circle that some are strategically and deliberately excluded from certain processes.”

### **Lack of Understanding of Legislative Imperatives Despite Training**

Legislation governing the use of finances in schools is critical. All elected members of school governing bodies need to be conversant with the contents of the legislative framework governing the financial budget in schools. Relating to legislative matters, P1 indicated that:

“SGBs are considered as legitimately constituted, but unfortunately, some of them misunderstand or do not at all comprehend their roles.

Even though the education department tries to equip them with training, the situation remains the same. Levels of poverty are dire, and regarding literacy, it's worse, and this compromises their mandate”.

### **Minimal Stakeholder Participation**

The views of the school treasurer were demonstrated when T4 articulated the matter as follows:

“Lack of interest by stakeholders, especially parents in the education of their children”. Poor participation by both stakeholders e.g. parents, staff, non-teaching staff, including Representative Council of Learners”.

This viewpoint, supported by others, is a convincing demonstration that stakeholders in the SGB do not participate in the budget process, despite it being their legal mandate as SGB members.

### **Deficient Financial Oversight**

The perspectives of principals on this issue were consistent with the others. This was evident when P4 expressed the matter in the following way:

“Schools do not have tight measures to ensure that unethical and illegal practices are not done by the staff members and SGB members. Despite schools being required to provide accountability on the use of the finances, there are always traces of lapses and no one is deterred from colluding to commit crime, fraud, and misuse of the school finances. Many cases have been reported and several colleagues lost their jobs, I mean, headmasters. It is unfortunate that SGB members just resign when there is evidence or suspicion of fraud”.

DCGO2 expressed this concern bluntly and had this to say:

“The system is manipulated because mostly, the principals are more literate than the rest of the SGB members and easily do fraud without

other members picking it up. The illiteracy of the parent members who are in the governance is serious, and this accounts for their inability to realize financial misuse, looting, and stealing.

In the next section, the results as reported are now discussed in depth.

### **Discussion**

According to the findings, there is ample empirical evidence that schools experience inadequate or lack of accountability during the budgeting processes. In addition, data reveal that the process of budgeting is also characterized by the absence of transparency, which complicates matters worse. Kewo (2017) asserts that as part of financial accountability, providing full disclosure on the activities and how money is used is key. One participant was very particular and scathing about how transparency and accountability were overlooked. Principals are duty-bound to be transparent and accountable to the SGB and the provincial education department. A participant was worried about the role of principals in this case. As indicated, the participant lamented the degree of illiteracy of SGB members and the advantage that principals take. These, as argued, limit meaningful stakeholder participation in these processes and exclude stakeholders who are illiterate. Stakeholder illiteracy, particularly SGB members who are fundamental in the financial affairs of the school, results in budget matters being characterized by controversies.

It is very difficult for uneducated SGB members to understand the legislative framework governing school finances. A very critical question remains: how do the parents' components of SGB interpret financial policies when they are uneducated? Their education level even limits their understanding during the training provided by the Department of Basic Education. Policy documents such as the South African Schools Act 84 of 1996 and the Public Financial Management Act (1999) guide schools on how funds should be governed, to improve school governance by the SGBs, principals, and department officials (Negobo & Malefane, 2017). The participants demonstrated that the members of the SGB are legitimately constituted by teachers, non-teaching staff, parents, and learners in a secondary school, but they do not properly understand their legal roles. These views corroborate with the assertions of Beyers and Mohloana (2015), who confirmed in their study that the majority of SGB members are illiterate.

No budget can be proudly acknowledged and owned by stakeholders and shared when the basic principles of cooperation and collaboration are overlooked. In corroborating this assertion, Mokoena (2011) posits that school budget crafting involves the working together of all stakeholders. It is very difficult for schools to operate without stakeholders working together. Regarding the development of the budget, all voices should be heard, and school' principals should avoid the imposition of their views on other stakeholders. Involvement and collaboration in these processes in the form of shared contribution are critical and have advantages for the schools. One of the advantages is that decisions taken will be shared and defended by those who participated in such. Further, these processes will make the implementation of the budget more efficient, easier, and effective.

Corroborating this finding, Lumadi (2020) is of the view that allowing participation of important stakeholders in the planning and development, and implementation of the budget, enhances collaboration. On the contrary, excluding others (critical stakeholders) is a recipe for disaster and should be avoided at all costs. One of the issues was the financial controls and monitoring, and the inadequate or lapses in these processes, which opened the budget process for fraud and looting of the school finances. Therefore, the process must be characterized by transparency, and accountability must be overemphasized. As argued, this promotes and enhances honest tracing and utilization of finances.

Without proper control systems being established, the whole process is open to fraud, misappropriation of funds, and financial mismanagement. It is for this reason that Ncgobo and Malefane (2017) posit that internal controls provide accountability, efficacy, efficiency, and responsiveness to beneficiary demands. Schools have to ensure checks and balances take place and individuals are held accountable. Keeping strict records of how finances are used helps in the preparation of the next budget. Many challenges experienced in schools regarding financial fraud and theft are due to a lack of sound controls. At times, even though these control systems are in place, school leadership, including principals and some of the SGB members, deliberately manipulate processes, which results in the absence of accountability.

The lack of control systems was confirmed by the participants, and they further indicated that this impacts the implementation. If there are no proper

records and stakeholders, particularly SGB members, lack financial knowledge, it is difficult to effectively manage and allocate funds. It can be argued and concluded that the participants' responses indicate that there is a serious lack of financial controls, which makes budget development and implementation difficult. These anomalies result in budgetary inaccuracies, misuse of funds, and ineffective resource allocation. These challenges result in compromising the provision of public quality education. It is therefore important that schools and education departments capacitate stakeholders with training in financial management. This intervention should take place intermittently to also cater for newly elected SGB members.

### **Conclusion and Recommendations**

The purpose of this paper was to explore the experiences of stakeholders in secondary schools regarding the development and implementation of the school budgets. The study deployed a qualitative research methodology, and the main and single data collection method was semi-structured interviews. The participants who provided rich data were teachers, principals, and deputy governance officers. Several findings emerged from the study, which included the absence of accountability, non-transparent processes, illiteracy of financial understanding by SGB members, limited engagement of stakeholders, and no financial oversight and controls. From the findings, one can conclude that schools experience budget development and implementation. This study is significant and provides novel ideas, and based on the findings, we suggest several recommendations that we believe can be beneficial to schools and attempt to address some of the challenges. Budgetary processes should be characterized by an overemphasis on inclusiveness and transparency. There should be a standard developed for qualifying SGB members, particularly from the side of parents. Minimum education requirements should be considered to address illiteracy. A financial oversight and accountability intervention strategy should be crafted to hold all stakeholders accountable.

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