



## **School Financial Management Strategies of School Governing Bodies in Rural Secondary Schools in QwaQwa, South Africa: Challenges and Implications**

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### **ABSTRACT**

**Background:** The management of school finances by the School Governing Bodies in rural secondary schools is a challenge. In performing their financial roles, School Governing Bodies (SGBs) are currently failing to manage school finances in rural secondary schools in QwaQwa, South Africa.

**Objective:** The purpose of this study was to explore the financial management strategies used by SGBs to manage finances in rural secondary schools in QwaQwa, South Africa.

**Method:** A qualitative research approach was used, with a case study design. Participants included 12 members of the SGB, three school principals, three finance officers, three Chairpersons, and three treasurers, all selected through purposive sampling. A qualitative research approach was followed, and a case study design was applied. Data were collected through semi-structured interviews and analyzed using thematic analysis.

**Results:** The findings reveal that the financial management strategies used by SGBs are inadequate and ineffective, which emanates from a lack of financial skills and insufficient training. The findings also reveal that members of the SGB, including parent governors, lack financial management skills, which stems from a lack of formal education and the rural areas in which they are situated. Parent governors often face the challenge of not being actively involved in the school's finances due to a lack of financial skills.

**Conclusions:** The study concludes that although SGBs in rural secondary schools use financial management strategies, these strategies are ineffective; therefore, there is a need to educate SGB members in rural communities about school finance matters.

**Unique contribution:** This study makes two unique contributions to the body of knowledge. Firstly, the context-specific insights into financial management strategies in rural QwaQwa, South African secondary schools, and the systemic analysis linking rural poverty, limited education, and weak SGB financial governance capacity in this setting, make the study unique.

**Key recommendations:** The study recommends that, since finances are the pillars of schools and the way they are managed determines a school's success or failure, parents who lack the necessary skills and knowledge should not be encouraged to serve on the SGB.

**Keywords:** Financial management, School Governing Bodies, Finance Policies, Secondary Schools



## INTRODUCTION

The education system in South Africa underwent a transformation through the implementation of several legislations and programmes. In 1994, the democratic government arose from the enactment of the legislative framework, namely the South African Schools Act 84 of 1996 and the National Norms and Standards for School Funding policy. The South African Schools Act (SASA) established several new regulations to establish and regulate a national school system, overseeing governance and financing for educational institutions. The National Norms and Standards for School Funding Policy (NNSSF) was established to promote equity in school financing. All public schools in the republic are categorized into quintiles based on learner distribution, ensuring that schools in economically disadvantaged communities receive greater state funding than those in more affluent areas (DBE, 2020).

Rural schools are educational institutions located in rural regions with challenging transportation conditions or in places lacking access to digital learning resources. According to the 2017 rural education policy, rural areas encompass tribal lands governed by traditional leaders and agricultural regions, characterized by low population densities, minimal economic activity, and inadequate infrastructure. Rural schools, which are generally physically isolated and situated at considerable distances from major urban areas, can serve a substantial proportion of economically disadvantaged pupils. Rural schools tend to have lower academic performance than suburban schools, and many experience higher rates of student mobility (Ringler & Jones, 2020).

This research was conducted in a region where three chosen secondary schools were situated within rural communities. These educational institutions were situated in regions where traditional leaders held authority, and the schools functioned according to their directives. The schools are located in underprivileged regions and face challenges such as insufficient resources, a shortage of teachers, high absenteeism rates, early school leavers, and unsatisfactory educational outcomes. These communities have faced historical disadvantages; the majority of parents are unemployed and rely entirely on social grants to meet their basic needs. The majority of students from the three chosen schools originate from child-headed households that face daily poverty, making it challenging for them to obtain a quality education.

In accordance with the provisions of Section 34(1) of the SASA, the government is required to provide equitable funding for public schools in order to guarantee the protection of the rights of students to receive an education and to remedy the historical disparities that have existed in the provision of educational opportunities (RSA, 1996a). As a juristic body, the School Governing Body (SGB) is responsible for managing and overseeing the school's finances. According to Paragraph 3 of Section 16 of the South African Schools Act (SASA), the principal is accountable for the professional administration of a public school, which falls under the department head's jurisdiction. It is the principal's responsibility to assist the governing body in carrying out its powers and obligations. The SASA assigns the responsibility of governance of a public school to the SGB, while the principal is responsible for the professional administration of the school.

The financial responsibilities of SGBs, as outlined in Section 36 of SASA, include establishing a school fund, setting priorities, formulating an annual budget, securing funds for the school, and providing yearly financial reports. These financial duties need skills and experience that the



SGBs may lack. The Public Finance Management Act 1 of 1999 (PFMA) and the South African Schools Act (SASA) provide directives for the management of school funds by School Governing Bodies (SGBs), yet SGB members continue to face difficulties and obstacles in this regard. Dibete and Potokri (2018) found that the financial management responsibilities of SGB members are considered among the most arduous tasks, as most members had little to no training and skills in this area. Mestry's (2018) research revealed that SGBs from rural schools had difficulty effectively managing school funds due to insufficient financial experience and entrepreneurial abilities among parent governors to augment state-provided funds. The failure to augment state funding stems from rural communities that host the schools and from principals' inadequate support for SGB parent members, which significantly undermines financial control in these areas (Mestry, 2018).

The management of financial resources employed by School Governing Bodies in rural secondary institutions is difficult (Baruth, 2013; Ndou & Menlah, 2015). Research (Letsapa, 2021; Ndou & Menlah, 2018) indicates that SGBs are ineffective in managing school funds while fulfilling their financial responsibilities. Tsharane and Bussin (2022), Letsapa (2021), and Mestry (2004) identify the challenges faced by School Governing Bodies (SGBs) nationwide in managing institutional finances. The researchers identify issues stemming from insufficient financial literacy and management skills, an inability to address school finance challenges, ignorance of procurement protocols, inadequate monitoring and accountability of school finances, and low educational attainment levels. The financial management function of SGBs is considered one of the most challenging responsibilities, as most SGB members possess little to no training and knowledge in this area (Dibete & Potokri, 2018). Nqatha (2018) emphasize that finances are the foundation of any organization; thus, proficiency in financial management is an essential ability that SGB committees must attain to efficiently oversee school funds.

The SASA of 1996 assigns financial management responsibilities to the School Governing Bodies (SGBs), indicating that the SGBs have final accountability for managing funds in schools in South Africa. Nevertheless, it appears that the appropriate financial management strategies necessary for SGBs to enhance financial management in rural schools have not been well delineated in prior research.

While prior research has focused on financial management by SGBs in rural schools, there is a lack of literature on the financial management strategies they employ in these institutions. Consequently, a research study is necessary to investigate strategies that might enhance the financial management of SGBs in rural secondary schools.

A multitude of research studies have examined the financial management strategies of SGBs (Dibete & Potokri, 2018; Mosala & Mofolo, 2016; Myende, 2020; Naidoo & Mestry, 2017). Dibete and Potokri (2018) state that insufficient literacy levels and poor financial management training lead to a deficiency of financial management abilities among SGB members. Nqatha's (2018) research on "no fee" schools confirmed that members of School Governing Bodies face the challenge of limited educational attainment. Dlomo, Buthelezi, and Mhlongo (2022) report that communication among SGB members, principals, and finance committee members about school funds is insufficient, and meetings on financial management are infrequent. Nevertheless,



among several studies on school financial management, a few have focused on the strategies used by School Governing Bodies (SGBs) to manage school finances. These measures have failed to enhance the administration of school budgets in rural secondary schools, especially in QwaQwa, Free State Province. To address this problem, this study poses the following research questions: *What challenges do the SGBs face in managing school finances, and how can these challenges be addressed?*

## RESEARCH METHOD

This study employed a qualitative approach and case study research design. The qualitative research approach enables researchers to collect data via direct interaction with people in their natural environments (Mafukula, 2023). This study relied on primary data collected through semi-structured interviews.

Purposeful sampling, a method in which researchers deliberately select participants from a specific demographic based on the anticipated depth of information they may provide (Letsapa, 2021), was used to select participants in the QwaQwa region of the Free State province of South Africa. Data were collected from three selected rural secondary schools, comprising 12 participants: three school principals, three SGB chairpersons, three SGB treasurers, and three finance officers. Validity ensures the accuracy of research conclusions, while reliability reflects the consistency of findings. This study employed data collection tools, interviews which were corroborated with documents such as schools budgets, minutes of the SGB meetings and financial statements.

### TABLE 1: PROFILES OF PARTICIPANTS

To protect participants' identities, pseudonyms in the form of codes were used to replace participants' real names and the school's name. P stands for principal, F for finance officer, C for chairperson, T for Treasurer, and the last letter indicates the school where the participant is from. The first school is A, the second school is B, and the third school is C.

Participants' Codes	School	Gender	Position	Number of years serving in the SGB	Educational qualification
PSA	A	Male	Principal	5	B.Ed degree
CSA	A	Male	Chairperson	3	Grade 10
TSA	A	Female	Treasurer	3	Grade 6
FSA	A	Female	Finance officer	15	Grade 12
PSB	B	Male	Principal	12	Master's degree
CSB	B	Female	Chairperson	3	Grade 9
TSB	B	Female	Treasurer	2	Grade 11
FSB	B	Female	Finance officer	10	Finance Diploma
PSC	C	Female	Principal	15	Bed degree
CSC	C	Male	Chairperson	2	Grade 7
TSC	C	Female	Treasurer	4	Finance Diploma
FSC	C	Female	Finance officer	20	Administration Diploma



Data were analyzed using thematic analysis. Thematic analysis is a technique used to examine data and identify themes derived from raw data. Thematic analysis involves interpreting data through coding and organizing information into themes and sub-themes, with a focus on identifying patterns and themes. This procedure is referred to as open coding (Manickchand, 2016). The transcribed data were systematically coded, and the codes were further analyzed to generate subthemes and themes. To obtain rich data, it was crucial to interview officials with firsthand experience and specialized knowledge of the phenomenon under study.

The researcher gained permission from the Department of Basic Education to conduct research in selected Schools. The University of the Free State's Research Committee gave its ethical approval under reference number UFS-HSD2023/2216. The Department of Education provided a letter of permission for the study. Participants' voluntary involvement, anonymity, and secrecy were all upheld as ethical principles.

## **FINDINGS**

### **Poor budgeting due to the late allocation of funds to schools**

According to SASA, a Section 21 status means that the Department of Basic Education may transfer the funds directly into the school's bank account. The school would then use the funds to support learning and teaching in accordance with the department's guidelines. These funds are not transferred to the school account at once; instead, they are transferred twice a year, with the first portion in May and the second in November. As some expenses are allocated throughout the year, participants in this study reported that funds were transferred into the school account late, which negatively impacted teaching and learning.

The participant PSA explained the challenges they encountered with fund allocation. This is what participant PSA said:

*At the rural school, learner enrolment is a challenge; the funds we receive from the Department of Basic Education are based on the number of learners enrolled. It is very challenging to utilise funds effectively since they are limited. The other challenge is the timing of fund deposits into the school bank account; we receive funds twice a year, in May and November. It is challenging to cover certain expenses with the initial funds in May. Sometimes we struggle to pay for electricity, as buying a Typek to run the examination, the school has to wait until November to pay for daily expenses that run throughout the year.*

The same challenge with regard to allocation of funds was experienced by participant PSB from School B:

*There are many challenges we face as a school, the main one being the Departments' restrictions and the time it takes for the school to receive the money. You can't use department funds for other expenses; if the money is intended for LTSM, it should be used for that purpose. This restricts you from running the school effectively; at times, it is difficult to work with SGB members, as they don't understand their roles and responsibilities.*



Participant FSB shares the same sentiments as Participant PSB:

*The time it takes to deposit funds into the school bank account is a challenge, as it is difficult to cover certain expenses. You find that by the end of the first term; the school doesn't have typek or ink to run exams. Having to wait until May for funds is challenging at times, and the money is spent even before it reaches the school account because of outstanding expenses put aside due to a lack of funds.*

### **Insufficient financial training for SGB members**

The SGB's training is essential to the administration of school funds; however, most public school SGB members lack the necessary financial literacy to carry out their roles and obligations (Sethshogoe, 2021).

One of the study's participants emphasized that the training was inadequate and irregular.

The participant CSA noted the challenge of parent governors who lacked the necessary skills and expertise. This is what he said:

*The challenge we face as the SGB is having SGB parents who lack financial skills and expertise. You find that some financial tasks need to be delegated to a specific individual because the SGB parents lack the necessary skills and expertise. A task like preparing financial statements is difficult and complex for an individual like me with a grade 10 education background. Sometimes we are just observers; we look at what other people are doing while we are there as SGB members.*

Participant CSB concurred with participant CSA that educational background was a major challenge for parent governors:

*The school faces the challenge of parent governors who are present but not actively involved in the SGB. Parents often find it challenging to take an active part due to their limited educational background and lack of relevant skills and knowledge. Parents often refrain from participating in meetings because they feel intimidated by well-educated individuals and choose not to speak up.*

Participant TSA was consistent with participant CSA and participant CSB:

*SGB members are not confident in participating in SGB activities because they feel intimidated by the meetings due to a lack of knowledge and skills. It is a challenge to be tasked with overseeing the school's financial matters, yet you lack the required skills and expertise. Finances are crucial; they require someone qualified to handle them.*

Participant TSC also indicated the challenge of taking part in the SGB when you lack skills and knowledge:

*Being a member of the SGB without the relevant skills and expertise is a challenge; you find it difficult to participate or share your views on certain matters because of the educated people surrounding you. You conclude that individuals such as the principal or*



*teachers know what is best for the school and therefore follow their lead. Most of the tasks intended for the SGBs are delegated to appointed individuals who possess the necessary skills and knowledge. It is challenging to participate when you know you lack the necessary skills and knowledge.*

### **Communities have limited purchasing power and limited fundraising success**

Section 36 of SASA indicates that the state recognizes its inadequacy in supporting public schools and hence requires SGBs to secure supplementary resources. The SGBs in this research recognize their responsibilities to generate cash and augment state resources; however, the challenges posed by rural areas and a lack of financial skills and knowledge hinder their fundraising efforts.

Raising funds in rural communities is a significant challenge. This is what a participant said regarding fundraising challenges:

*The challenge we face is a lack of parent governor participation; it is difficult to get parents to engage with the SGB. For example, our tuck shop is run by the teacher, and parent governors are unwilling to take part in or help with its running. These parent governors lack the skills to fundraise money for the school; although they are part of the SGB, they fail to avail themselves when needed.*

Participant FSA highlighted the challenges of fundraising in rural areas:

*Contributions from parents' fundraising efforts don't arrive on time, making it difficult to run the school effectively, as Section 21 is very restrictive. Parents in rural communities often do not work; as a result, it is difficult for them to afford school fees, as they rely on social grants. Some fundraising contributions don't even reach the school due to the circumstances in which communities live.*

The challenge of distance in which SGB members were located was highlighted by participant FSC:

*Accessing SGB members on time is a challenge; most SGB members reside far away, making it difficult to have them nearby to help supplement the state's funds.*

Participant CSB was consistent with participant FSA:

*Fundraising activities at our school are not effective because not all parents make the expected contributions. The school is located in a rural area where most parents are not working and rely solely on social grants. Some learners miss civics days due to a lack of funds.*

Participant TSB also indicated:

*It is very challenging and difficult to fundraise in rural communities, most of parents in our area are not working, and making contributions is very difficult for them because they use the little they have to make ends meet.*



From our findings, this study makes two unique contributions to the body of knowledge. Firstly, the context-specific insights into financial management strategies in rural QwaQwa secondary schools, and the systemic analysis linking rural poverty, limited education, and weak SGB financial governance capacity in this setting, make the study unique.

## **DISCUSSION**

The findings of this study revealed challenges in effectively managing school funds due to late allocations from the Department of Basic Education. The results indicated that funds were deposited late, resulting in several payments for outstanding costs by the time the funds reached the school bank account, ultimately leading to the depletion of their resources by year-end. This finding is consistent with the study by Esterhuizen (2023), which found that budget allocations are insufficient and often delayed, leaving schools unable to allocate resources and support learners effectively. It is difficult for SGB members to follow the budget effectively because school funds are always deposited late. This contributes to SGBs failing to plan their finances effectively and hinders the correct utilization of school resources. The findings in this study reveal that the budget is not used as a management tool to plan and execute the proposed funds generated (Ojo, Farayibi & Akinnuli, 2020). The late allocation of funds in the school account hinders SGBs' ability to take prompt, appropriate actions to ensure the efficient allocation of financial resources, particularly to promote the well-being and educational advancement of learners (Letsapa, 2021). Members of the SGB in this study find it difficult to align financial resources with the school's goals due to late funding allocations from the Department of Education and delayed deposits, which make it challenging to follow the budget effectively.

The responsibility bestowed on SGBs to manage and account for school funds is a legal authority that must be adhered to as outlined in the Public Finance Management Act (PFMA) of 1999. The DOE has an obligation to provide ongoing management training to SGB members, empowering and capacitating them to manage the allocated functions more effectively and efficiently (Basson & Mestry, 2019). Training of SGBs remains a priority for their effective and efficient functioning; the DOE must build SGB capacity to ensure they perform their duties and responsibilities effectively and efficiently. Parent governors often receive no prior training before commencing their roles, resulting in challenges such as a lack of familiarity with meeting protocols, insufficient knowledge of relevant laws, a lack of proficiency in specialized terminology used during meetings, difficulties handling extensive documentation, and feelings of intimidation in the presence of more knowledgeable members. The findings of this study revealed the difficulties faced by parent governors in managing school finances without proper training. Parent governors are failing to fully understand their financial roles due to a lack of financial training. The majority of SGB members have not sufficiently engaged in their roles due to inadequate training provided by the DOE (Naidoo & Mestry, 2017). Members of SGB in this research got training promptly upon their appointment or commencement of responsibilities, aligning with the findings of Ndou & Menlan (2015). Parent governors of SGB members lack the requisite skills and knowledge for financial management owing to insufficient financial training (Dibete & Potokri, 2018). The training of SGB members is essential to enhancing the abilities of all members and maintaining effective school governance; such training must provide



comprehensive knowledge of their duties and responsibilities within the school. The training of SGB members diminishes their dependence on principals and fosters the understanding that all SGB members are equally vital to the SGBs' success, especially when principals provide assistance and leadership (Tsoetsi, Van Wyk & Lemmer, 2008). Continuous training is necessary, rather than only an introduction session for newly elected school governors to comprehend their duties and responsibilities in managing school finances.

According to section 36 of SASA, the SGB of a public school is responsible for supplementing the funds supplied by the state to improve the quality of education for all learners (RSA, 1996a). The SGB members in this study are aware of the need to supplement state funds; they understand their role in supplementing funds through fundraising activities. The findings of this study revealed that SGBs are failing to generate and develop innovative ideas for raising funds. SGB members are failing to execute their statutory role as entrusted by SASA 36(1), which stipulates that SGB take all reasonable measures within its means to supplement the resources supplied by the state. The three selected schools are situated in regions where most parents are unemployed and confronting socio-economic challenges, including poverty. The impoverished neighbourhoods significantly hinder the SGB's ability to augment governmental funding. The study's results indicated that SGB parent governors had limited educational backgrounds; parent SGBs' educational attainment significantly hinders their ability to devise effective methods to augment state funding which is consistent with (Letsapa, 2021). This aligns with Mestry's (2018) research, which indicated that SGB parent governors possess limited educational backgrounds and struggle to generate novel fundraising ideas. Many rural schools rely solely on state support, making it difficult to hold fundraising events in their impoverished regions. The need to augment state support through fundraising campaigns is problematic, as parents contend that the school should rely solely on public funds, which are sometimes inadequate. This study focused on a historically marginalized population that relies on social subsidies to meet its basic needs; therefore, it is challenging to supplement the funds from the state.

## **CONCLUSION**

The financial management strategies used by SGB members in this study are planning using budget, organising through fundraising and controlling through finance meetings in regular basis. This study concludes that the financial management strategies employed by SGB members are inadequate and ineffective. The Department of Basic Education contributes towards ineffectiveness of financial management strategies with late transfer of funds into the school bank account. The SGB members are currently failing to implement effective strategies due to insufficient training which is the responsibility of the Department of Basic Education. SGB members in this study are located in rural areas where it is a challenge to augment the funds from the state, limited fundraising success contributes to SGB members failing to implement effective strategies. This study concludes that SGB parent governors are failing to fulfil their financial roles due to insufficient financial training and limited formal educational backgrounds.



### **Ethical clearance**

Ethical consent was sought and obtained from the participants used in this study. They were made to understand that the exercise was purely for academic purposes, and their participation was voluntary.

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### **Conflict of Interest**

The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

### **Authors' Contributions**

Dr Ogbonnaya ICE and Dr Makhasane SD conceived the study, including the design, Mampe Emily Msimanga collated the data, and Mampe Emily Msimanga and Dr Makhasane SD handled the analysis and interpretation, while Dr Ogbonnaya ICE and Dr Makhasane SD wrote the initial manuscript. All authors have critically reviewed and approved the final draft, and are responsible for the content and similarity index of the manuscript.

### **Data availability statement**

The datasets on which conclusions were made for this study are available on reasonable request.

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