

EXPERIENCES OF SCHOOL BOARD MEMBERS IN MANAGING SCHOOL
FINANCES IN FIVE PUBLIC SCHOOLS IN NZINZE CIRCUIT, KAVANGO
WEST REGION

A RESEARCH THESIS SUBMITTED IN PARTIAL FULFILMENT

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Abstract

The ideal purpose of this study was to investigate the experiences of school board members in managing school finances at five public schools in Nzinze Circuit in the Kavango West Region. A qualitative research approach was employed by the researcher to understand the experiences of school board members in managing school finances. There are 29 public schools in Nzinze Circuit. Convenience sampling was used to select three combined and two senior primary schools. Purposeful sampling was used to select the principal, the school board chairperson, the secretary, the treasurer, and one teacher serving on the school board considering that they are directly involved in school financial matters. Interviews and document analysis were used to get information from sampled participants. Content Analysis was used as a technique to analyse data. Findings show that school board members' experiences in managing school finances include drafting and implementing school internal financial policies, making school budgets, keeping financial records, appointing school accountants, and signatories, appointing a finance committee, appointing a school independent auditor, and authorising any withdrawals or expenditures. The study also found that school board members were experiencing challenges in managing school finances, which included a lack of financial management skills, financial structures, and language barriers. The need to train all school board members in financial management, establish proper financial structures provide incentives, and change the formula of allocating funds to schools to mitigate challenges faced by school board members was identified. One of the overarching recommendations is for the Ministry of Education, Arts and Culture to offer training to school board members that are directly involved with school finances on regular basis at the beginning of each financial year.

Keywords: School board members, school finances, Kavango West Region, Nzinze Circuit, Experiences, challenges, mitigations

Declarations

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Dedication

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Acronyms and abbreviations

BOM	Board of Management
CSBSC1	Chairperson for School Board for School 1
CSBSC2	Chairperson for School Board for School 2
CSBSC3	Chairperson for School Board for School 3
CSBSC4	Chairperson for School Board for School 4
CSBSC5	Chairperson for School Board for School 5
CPD	Continuous Professional Development
FE	Free Education
LRC	Learners' Representative Council
MC	Ministry of Education and Culture
MoE	Ministry of Education
MBESC	Ministry of Basic Education, Sport and Culture
MBEC	Ministry of Basic Education and Culture
MEAC	Ministry of Education Arts and Culture
MoEAC	Ministry of Education, Arts and Culture
NSFP	Namibia School Feeding Program
PSC1	Principal for School 1

PSC2	Principal for School 2
PSC3	Principal for School 3
PSC4	Principal for School 4
PSC5	Principal for School 5
PEG	Primary Education Grant
UPE	Universal Primary Education
SBTSC1	School Board Teacher for School 1
SBTSC2	School Board Teacher for School 2
SBTSC3	School Board Teacher for School 3
SBTSC4	School Board Teacher for School 4
SBTSC5	School Board Teacher for School 5
SSC1	School Board Secretary for School 1
SSC2	School Board Secretary for School 2
SSC3	School Board Secretary for School 3
SSC4	School Board Secretary for School 4
SSC5	School Board Secretary for School 5
SC1	School 1
SC2	School 2

SC3	School 3
SC4	School 4
SC5	School 5
SEG	Secondary Education Grant
SA	South Africa
SASA	South Africa School Act
SB	School Board
SEG	Secondary Education Grant
SDF	School Development Fund
SGB	School Governing Body
TSC1	Treasurer for School 1
TSC2	Treasurer for School 2
TSC3	Treasurer for School 3
TSC4	Treasurer for School 4
TSC5	Treasurer for School 5

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CHAPTER ONE:

INTRODUCTION AND BACKGROUND TO THE PROBLEM/STUDY

1.1 Introduction

This chapter begins with the introduction, background to the research problem/study, the statement of the problem, research questions, significance of the study, limitations of the study, delimitations of the study, definitions of terms, and chapter summary. Under the orientation section, the study covered sources of funding schools, school financial management, good financial management, administration of school finances, and roles of school board members in managing school finances.

1.2 Background to the Research Problem/Study

The Namibia Education Act 16 of 2001 as amended necessitated the introduction of school boards in Namibia. The rationale for the establishment of the school board was to provide democratic school-based decision-making, and more importantly, to involve parents in the education of their children as well as decision-making (MEAC,2016). According to Khama (2014), the ideal reason for establishing School Board (SB) was to ensure that teachers, parents and learners actively participate in the governance and management of schools to provide a better teaching and learning environment. Mestry (2006) states that according to the Schools Act in South Africa, the governance and management of a public school are vested in the hands of the School Governing Body (SGB).

The SB is composed of different stakeholders such as parents, teachers, the school principal, and two learners from the LRC in the case of secondary schools (MEAC, 2016). The Ministry of Education, Arts, and Culture (2016) introduced and published a school board guide entitled “Establishing and Maintaining Effective School Boards” to help school boards effectively and efficiently govern and manage schools for the purposes of enhancing teaching and learning. Even though school boards have many roles and responsibilities, the focus of the study sailed on the experiences of school board members in managing school finances. It is clearly stated in the School Board Guide that school board members are given the mandate to manage school finances. Mestry (2006) states that management and governance of school finances is an integral part of effective school management, and it is important that the SB are trained very well for them to deal with financial difficulties. Some of the responsibilities of school board members in managing school finances include administering school finances, managing school development funds, and ensuring that the establishment and management of funds are aligned with the Ministerial requirements (MEAC,2016). Financial management in every school is a sensitive matter that requires accountability from SB members.

1.2.1 Sources of funding schools

The school’s main sources of funds include fundraising income, donations, and the Education Grant (EG) that the government provides to schools through the Ministry of Education, Arts and Culture (MoEAC). To embrace the concept of Free Education (FE), the government of the Republic of Namibia introduced the Primary Education

Grant (PEG) and Secondary Education Grant (SEG). In 2013, the Ministry of Education, Arts, and Culture implemented the PEG, where parents were no longer required to pay school fees at primary levels. In 2016, the Ministry of Education, Arts, and Culture implemented the SEG. The purpose was to remove the burden from parents on paying for School Development Fund (SDF) and also to make education accessible to every person according to the Education Act, 16 of 2001. More importantly, these grant schemes are aimed at improving educational quality as well as administrative efficiency and participation at the school level. As a result, parents are no longer required to pay compulsory fees towards the School Development Fund in all public schools in Namibia. It is believed that Free Education opens the door of schooling to all children across the country, especially those from previously disadvantaged communities. Even though schools continue to receive grants from the government, the money is not enough to cater for all school's needs; hence, there is a need for voluntary contributions by parents and other community members. According to Hanse-Himarwa (*The Namibian*, 2019), parents should not leave the financial responsibility of schools to the administration but should contribute financially, despite the introduction of free education. The SBs may also seek to mobilise voluntary donations from parents and other stakeholders in the community in order to supplement their school finance received from the MoEAC.

1.2.2 School financial management

School financial management is part of the school management tasks, which are deliberately planned, organised, and controlled by the school authority to ensure that effective educative schooling can be accomplished. Kalungu (2015) indicates that

school board members should be well trained on their roles and responsibilities regarding financial management, for them to be able to effectively deal with school financial matters. Financial management offers head teachers and school board members in schools the freedom and opportunity to participate fully in decision-making (The Namibian, 2008). To ensure that there is no mismanagement of school finances, there is a need for financial school management. According to the MEAC (2016), the SB is accountable for the funds at the school level. Considering that this is a state fund, there is a need for school board members to have the knowledge and skills to handle these funds following regulations. The SB needs to ensure accountability and transparency in the financial operations of the school. It is believed that poor financial management can always lead to financial embezzlement, fraud, and mismanagement of funds. According to Kalungu (2015), financial management is concerned with the cost of education, sources of income to meet educational needs and the spending of the income wisely to achieve educational objectives.

1.2.3 Good financial management

According to Bischoff and Mestry (2003), the following aspects contribute to good financial school management:

- The responsibilities of the school board, its committees, the school principal, and the school staff members should be clearly stated, and the limits of delegated authority firmly established.

- The school budget should reflect the school`s goals and objectives, and it should seek to achieve value for money.
- The school should establish sound internal financial controls to ensure the reliability and accuracy of its financial expenditures.
- School computers especially for administrative purposes should be protected against the loss of data.
- Approval of expenditures should be done by the school committee, and the school principal to authorise the requisitions together with the school board chairperson.
- All funds collected should first be banked and budgeted before it is to be spent.
- The school board should ensure that there is proper control of the operating bank account and reconcile bank balances with the accounting records.
- The school should do proper control of petty cash.

The purpose of good financial management in schools is to make education more effective and quality. Schools need to understand that school finances are not for individual gain or to make a profit (Bischoff, 1997). Nowadays even small schools in Namibia cannot function without funds. Financial management is essential in schools because it helps schools to do proper planning, organizing, directing and controlling the financial activities in schools so that the financial resources are used in an efficient

and effective manner. Financial management ensures that the administration and management team are able to manage the budget in a better manner and make informed decisions related to the school budget. The importance of school financial management is also to ensure that the school does not end up bankrupt. The school principal who is accountable needs to advise the school by carefully considering several aspects such as budgeting, financial prioritisations and proper planning (Bischoff, 2003).

1.2.4 Administration of school finances

The Education Act gives clear guidelines regarding the proper administration of school funds. The main aspect of this matter is that these funds are trust money which must be accounted for at all times. It is the responsibility of the school board and the school finance committee to ensure that the fund is audited by a reputable auditing firm each year to ensure responsible usage and spending of the funds. The bottom line is that every cent must be accounted for. Financial guidelines for the administration of school finances stipulate that PEG/SEG shall not be used for the construction of new classroom blocks, major renovations, providing loans to the staff members, refreshments for staff members' birthdays or parties, remuneration of staff members carrying out weekend tasks, and payment of sitting allowances of school board meetings (MoEAC, 2019). Using school finances on items that are not stated in the school grant utilisation manual is a violation of the treasury act. Furthermore, it leads to mismanaging of school finances and school leadership can be charged with misconduct.

1.2.5 Roles of school board members in managing school finances

Moreover, School Board Guide (2016) clearly spell out that the school board is the curator of the fund at the school level. This implies that SB needs to manage school finance at school and it should be done according to the prescribed financial regulations. Hence, the school board need to have sound financial knowledge and skills to handle school finances according to the financial books. The main roles and responsibilities of school boards in managing school finances are (MEAC, 2016) to:

- Administer the school finances according to the requirements.
- Ensure that the establishment of funds is aligned with MoEAC requirements.
- To establish a school internal finance policy.
- To appoint a school treasurer.
- To appoint a registered auditor.
- To provide the financial report to parents during a parent meeting.
- To make the school budget which should be in line with the prescribed votes.
- To establish a school finance committee.
- Three school board members should be assigned to have signatory powers.
- School board chairperson to authorise any electronic payment or any withdrawals.

1.3 Statement of the Problem

The Ministry of Education (2001) makes provision for the involvement of stakeholders in decision-making through school board members. This responsibility

requires commitment and knowledge of the provisions of the Namibian Education Act 16 of 2001, as amended, and the understanding of the PEG and SEG manuals.

A study conducted by Mpolokeng (2011) reveals that there are SGB members who have little knowledge, and skills of the contents of the schools' financial policies and as a result, too many schools are falling victim to mismanagement of funds in the form of embezzlement, fraud and theft. Hanse-Himarwa (2016) posits that a lack of parental and community participation and support in education has been identified as the missing link for ensuring high performance. A study conducted by Kalungu (2015) in Kenya states that the audit report done by Transparency International (2011) shows inefficiencies in the financial management of most public secondary schools hence a decline in the quality of education. According to Haindongo (2019), scholars' feedback from the office of the auditor general on schools audited in the Kavango West Region, discovered that many schools lack school board members' involvement in managing school finances, hence there is a need for school board members to give their experiences in managing school finances. In addition, Khama (2014) has revealed that school principals approve expenditures without involving school board members. There is a gap between what SB members are doing and what they are supposed to do with regard to managing school finances. Hence, there is a need to investigate school boards' experiences in managing school finances in public schools. SB members lack the competencies to handle school finances as they only approve expenditures without considering school budgets (Khama, 2014). Some schools do not have a finance committee and record books on finances are not audited, as a result, finances are handled on an ad-hoc basis (Khama, 2014). A study conducted by

Mpolokeng (2011) indicates that many school principals and SGB members are unable to construct practical solutions to financial problems, mostly on account of their lack of financial knowledge, skills and expertise. All these studies conducted do not outline school board members' experiences in managing school finances. Currently, there is no study conducted in Nzinze Circuit in the Kavango West Region on the experiences of school board members' participation in managing school finances, hence there is a need to conduct one study. The aim of the study, therefore, was to find the experiences of school board members in managing school finances at five public schools in Nzinze Circuit in the Kavango West Region.

1.4 Research Questions

The study was guided by the following research questions:

1. What are the roles of school board members in managing school finances in five selected schools in the Nzinze Circuit in the Kavango West Region?
2. What challenges do school board members face in carrying out their roles in managing school finances in the five schools at Nzinze Circuit in Kavango West Region?
3. What could be done to mitigate the challenges faced by school board members in handling school finances at the five selected schools in Nzinze Circuit in Kavango West Region?

1.5 Significance of the Study

This study could be significant in many ways. This study will enlighten school board members at the five selected schools on the challenges they are facing in managing school finances. Furthermore, the study will enlighten policymakers on challenges faced by school board members towards implementing financial policies at the five selected public schools. Considering that the research was aimed at finding out the experiences of school board members in managing school finances at five public schools in Nzinze Circuit in the Kavango West Region, there is a need for school board members to equip themselves with the necessary financial and managerial skills that will enable them to manage school finances effectively for schools to deliver quality education, attaining all its educational objectives in the selected schools in Nzinze Circuit.

1.6 Limitations of the Study

Limitations are influences that the researcher cannot control. They are the shortcomings, conditions or influences that cannot be controlled by the researcher that place restrictions on the researchers' methodology and conclusions (Denuga, 2020). Limitations can also be regarded as constraints to the successful completion of the study. The study was only conducted in five selected schools in the Nzinze Circuit due to limited time, distance, and the impact of covid-19 to cover more schools. To minimise the limitation of distance, the researcher selected schools that are in the same vicinity. To reduce the limitation of time, the researcher organized the data collection process by spending one day per school where possible. For some school

boards that experienced language barriers, the researcher used a predominant language that they could all understand.

1.7 Delimitation of the study

Kavango West Region has 176 schools with 7 circuits. However, the study only took place in five schools with five participants from the selected schools in Nzinze Circuit in Kavango West Region in Namibia. This number included two parents, one principal, one treasurer, and one school board teacher from each school. The participants were limited to 25. Even though school boards have many roles, the focus will be on their experiences in managing school finances at selected schools in Nzinze Circuit. The study was therefore not generalized to the whole of the Nzinze Circuit.

1.8 Definitions of terms

Some concepts and terms used in this study might be understood differently by the readers. Therefore, some of these concepts and terms need to be defined to reflect how they were used in the study. This will help in achieving a common understanding with readers. The followings are the terms and concepts used in the study:

School Board

MoEAC (2016) defines School Board as a democratically chosen body consisting of teachers, parents, and learners with limited powers which oversee the daily running of the school. The school board is an advisory and governing body at the school level.

It is relevant to the entire school community. In this study school board is referred to as a body consisting of principals, teachers, parents and school accountants.

Budget

In this study, budget refers to a financial plan that indicates expected income and expenditures and sets out the school's expected future results in monetary terms. It can be described as a plan for the allocation of expenditures and income to achieve the set objectives of the school (MoEAC,2001).

Accountability

In this study, financial accountability describes the systems and procedures used to keep track of financial and monetary transactions that take place in schools and therefore it is a system of recording, classifying and summarising information for various purposes. Financial accountability refers to producing regular financial reports to those with an interest and a right to know, proving that leadership has control over financial decisions and accounting for funds by producing documentary proof of receipts and payments (Xaba & Ngubane, 2010).

Financial Policy

In this study, financial policy refers to the school's internal financial guidelines and procedures on how to handle school finances to ensure integrity in school financial control.

Financial Management

In this study, Financial Management refers to planning and budgeting, financial accounting, financial analysis, financial decision making and action. Mpolokeng in Oosthuizen (2011) states that financial management is the distribution and use of school funds to provide education services and produce learner achievement.

1.9 Chapter Summary

Chapter one introduces this study. It commenced by looking at the background to the research problem/study which served also as background to the core research issues of the study. In the background of the study, the researcher highlighted the sources of funds in schools, financial management, what is regarded as good financial management, administration of school finances, and roles of school board members in school finances. The statement of the problem was also discussed followed by the research questions that guided the study. Key terms and concepts that were used prominently in the study such as school board, budget, accountability, financial policy, and Financial Management were defined in this chapter. This chapter further addressed the reasons for conducting the study and why the study was significant to school board members to Namibian education policymakers and other stakeholders. Lastly, the limitations and delimitations of the study faced were explained.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

To begin with, this study aimed to find out the experiences of school board members in managing school finances at five public schools in the Nzinze Circuit. The literature reviewed for this study was divided into five sections. The first section is on a theoretical framework that informed the theoretical assumptions and perspectives of this study. The second section is on the legal obligation of school boards on handling school finances. The third section is a scholarly review of the roles of school board members in managing school finances. The fourth section is on the challenges school board members face in carrying out their roles in managing school finances. Last, the researcher discussed the strategies to be employed to mitigate challenges faced by school board members in handling school finances.

2u.2 Theoretical Framework

The democratic (participative) theory was used to guide this study. Gastil (1994) defines democratic leadership as distributing responsibility among the membership, empowering group members, and aiding the group's decision-making process. The theory recognizes school board members as the biggest decision-making bodies in schools. According to Ilonga (2016), the participative theory allows members of the education fraternity to actively participate in decision-making as opposed to traditional authoritarian management theory. Many institutions such as schools have moved away from authoritarian theory because this management style was based on

a leadership style where a leader dictates policies and procedures without any meaningful participation by the subordinates (Duckitt, 2002). As a result, the school board might not have the opportunities to actively participate in schools' financial decisions. Therefore, the researcher opted for the Democratic/participative style as this theory has become more popular nowadays. This theory was discovered by Kurt Lewin in the 1930s and 40s. Gastil (1994) defines democratic leadership as distributing responsibility among the membership, empowering group members, and aiding the group's decision-making process. Ilonga (2016) asserts that participative leadership is any power-sharing arrangement in which workplace influence is shared among individuals who are otherwise hierarchically unequal. Furthermore, he urged that, unlike autocrats, democratic leaders expect people who report to them to have in-depth experience and to exhibit self-confidence. A study conducted by Khama (2014) claims that parents, teachers, and learners who are serving on the school board are empowered by democratic theory to exercise their democratic rights to participate in schools' decision-making and operate within the legal framework of the MoEAC.

Considering that the study was on the experiences of school board members in managing school finances, the researcher opted for democratic theory because there is a need for schools to exercise democratic leadership in order to allow all members of the school board to actively participate in decision-making. Khama (2014) asserts that democratic theory promotes the legitimacy of collective decisions. The theory also creates forums in which citizens are encouraged to take a broader perspective on

the question of public policy. More importantly, the theory promotes mutually respectful decision-making (Khama, 2014).

2.3 Legal obligation of school boards on handling school finances

The introduction of school boards in Namibia was necessitated by the Namibia Education Act 16 of 2001 as amended, to manage schools. Act 16 of 2001 as amended mandated all schools in Namibia to form a democratically elected school board to give the power to school board members to govern and manage schools. Furthermore, the government is committed to the development of a democratic education system whereby all stakeholders such as parents, teachers, and learners have the right to be actively involved in school governance or decision-making. Some of the school board's responsibilities in managing school finances include administering school finances, managing school development funds, and ensuring that the establishment and management of funds are aligned with the Ministerial requirements (MoEAC,2016). According to the School Board Guide (2016), the SB is accountable to the fund at the school level. It is the function of the school board members to monitor the use of the school finances and ensure accountability and transparency in the financial operations of the school.

2.4 Experiences of school board members in managing school finances

This section is divided into three parts. The first part reviews the roles of school board members in managing school finances. The second part focuses on the challenges school board members face in carrying out their roles in managing school finances,

and the third part focuses on what could be done to mitigate the challenges faced by school board members in handling school finances according to the literature.

2.4.1. The roles of school board members in managing school finances

According to the School Board Guide (2016), the school board is the custodian of the fund at the school level. Therefore, the SB need to manage school finance effectively to ensure efficiency and transparency. More importantly, the SB need to ensure that the school finance is handled following schools' financial regulations. Similar to MoEAC (2019) on the latest guidelines for the administration of school finances, states that the custodian of the school finances at the school level, which is the school board, is to ensure that funds are administered correctly regarding all financial bookkeeping. The school board needs to monitor the use of the school finances and ensure accountability and transparency in the financial operations of the school at all times. Some of the roles of school board members in handling school finances in schools are outlined below:

2.4.1.1 Drafting and implementing internal school policy

Mestry (2017) defined finance policy as a monitoring tool for managing school finances. Moreover, Mestry (2006) believes that the school board should draft and implement a school financial policy. The school board need to develop a school finances policy that is in line with national finance and procurement regulations as per the State Finance Act, Act No. 31 of 1991. The document shall set out the aims of the internal school finance policy, identify procedures to ensure the integrity of internal controls and set out guidelines to ensure the effectiveness of resources set out

the roles and responsibilities of school boards and finance committees (Mestry, 2006). The document should further outline who are the members of finance committees, and members of signatories. Furthermore, this document should outline the procedures adopted by the school board to carry out its responsibilities for the sound financial management of the school in line with the financial regulations and standing orders that may be in force, and the MoEAC policies. More importantly, this policy document should be used in conjunction with the latest guideline for the administration of school finances. To avoid mismanagement and misappropriation of funds, the school's financial policy becomes an effective tool to manage the school's finances effectively and efficiently. In schools without a financial policy or where this policy is poorly designed or ineffectively implemented, the possibility of fraud and misuse of public funds could be increased (Mestry, 2017). The financial policy is an important management tool and is intended as a mechanism for setting goals and objectives, measuring progress towards objectives, identifying weaknesses or inadequacies, and controlling and integrating diverse financial activities carried out in schools (Mestry, 2017).

From what Mestry (2006) reviewed, it should be a matter of urgency for each school to develop internal school finance. It is very clear that some of the mismanagement of school funds is a result of schools not having a guideline on how to handle funds whenever there is a need to use funds. Mpolokeng's (2011) findings show that the SGBs know that it is their responsibility to set a finance committee and also develop a very good finance policy and must adhere to that policy. When developing such an important document, all school board members need to take part and give their

contributions. Mestry (2017) asserts that it is also advisable to bring in people with sound knowledge of finance who can interpret these financial policies and guidelines in order to come up with a very good sound document that will guide the school effectively when handling school finance.

2.4.1.2 Budget

Mestry (2017) further argues that the governing body in SA is given the roles and responsibilities to prepare an annual budget. A budget is a financial plan that indicates expected income and expenditures and sets out an organisation`s expected future results in monetary terms. It can be described as a plan for the allocation of expenditures and income to achieve the set objectives of the school (MoEAC,2020). The MoEAC in their Guideline for the Administration of School Finances (2020) further indicates that a budget is a framework/plan indicating how the finances should be managed within a specific time, normally a year. It can be described as a plan for the allocation of expenditure and income to achieve the set objectives of the school. Mestry (2017) further argues that the budget provides for individual group or departmental performance and thereby may be a positive motivator towards better professional performance.

The researcher is of the view that a budget is a measure of staff performance and above all a measure of senior management performance. The budget helps to bring into focus the critical actions which have to be taken and provides a comprehensive view of the entire organisation and its state of development. The budget also serves

as a planning, controlling, monitoring and reporting tool. It is for these reasons that a budget becomes one of the main elements of accountability.

Mpolokeng (as cited in Bush and Heystek, 2003) adds that one of the functions of the SGBs is the provision to set the school budget.

The budgeting process may look easy and within the competency of the school governing body. However, as articulated by Mestry and Naidoo (2009), owing to the dearth of financial management skills among many school governors, the preparation of effective budgets at schools is unlikely. Developing a school budget requires time and skill and can thus be considered a specialised function requiring, as it were specialised skill. The budget should be in line with the vote as prescribed by the national guidelines. According to the MEAC, (2020) in the latest Guidelines for the administration of school finances, the budgetary requirements should include the following votes:

- Curriculum attainment
- Practical subjects
- Office equipment/machinery
- Co-and extramural/curricular activities
- Office Administration
- Transport,
- Cluster activities
- Relief teachers,
- Health and hygiene,

- CPD
- NSFP,
- School board
- Minor maintenance
- School fencing,
- Investment account.

Mpolokeng's (2011) findings on this matter are that the SGB is ultimately responsible for drawing up a school budget. He further asserts that although the participants gave different responses, they understood the procedures for drafting the school budget. In Namibia, most schools in general conform to these votes. This is a result of external auditors' reports and recommendations. MoEAC (2020) clearly stipulates in the guidelines that education grants should not be used to pay a relief teacher. It is also clearly stated in the guideline for the administration of school finance, (2020, p 9) that 60% of the fund should be spent on educational attainments. Unlike how it happens where transport consumes large portions. It is also observed in general that the fund is not spent according to the school budget. Schools always divert funds all the time. According to Haindongo (2019), during the school budget, the school can equally complete the procurement form for all items to purchase during that financial year.

2.4.1.3 Keep the financial records; open a school account, and appoint an accountant

The school boards should ensure that money collected is deposited into the school account before it is used. Moreover, the school board should ensure that financial

books are available and the school has to open an account. The school boards should appoint a treasurer who will keep all necessary books and file all correspondences, finance committee minutes and bank statements (MEAC, 2016). The accountant collects the funds on behalf of the school board, especially on financial contributions or fundraising. The finance committee and the school board should ensure that the finance books are audited annually, and financial reports should be signed by the school principal and the chairperson of the school board, and then be submitted to the office of the Regional Director of Education, Arts and Culture through the Inspector of Education.

Auditing relates to external financial control which, according to Mestry (2017), is a form of external control and is a comprehensive analysis, by a professional from outside an organisation, of that organisation's financial management activities. The SB of each state school has the responsibility to exercise broad control over the proper administration of the School Development Fund including the Education Grant within the parameters of the Education Act, Regulations and Guidelines to the benefit of the learners and the school. However, principals are responsible for the day-to-day administration of such funds and accounts. The accountant prepares the payment request, and the initiator and the treasurer should not have final signatory/authorisation rights. Below are the duties of the treasurer/accountant as outlined by the Basic Financial System for Schools in South Africa:

- Oversees all financial matters of the school as directed by the school board members

which includes:

- Servers as member/ chairperson of the finance committee.
- Advise the school board members on school finance matters.
- Monitor monthly that:
 - All fund received by the school is deposited into the school account before it is being used.
 - All payments made are authorised by the board members.
 - The petty cash book is updated.
- Provide financial reports to the school board monthly.
- Monitor all actual income and expenditures against the approved budget.

Regarding the above matters, the school board members are given the mandate to keep financial records. Mpolokeng (as cited in Oosthuizen, 2003) indicates that the SGB has the responsibility to keep a comprehensive record of funds received and spend on assets, liabilities and financial transactions.

2.4.1.4 Appoint signatory powers

Three school board members should be assigned to have signatory powers. According to MoEAC (2020), three (3) members from the school board should be assigned in writing during the school board meeting to have signatory/ authorisation powers, of which any two (2) of the three (3) should authorise on the withdrawal forms. To ensure that there is proper financial control, the school principal does not form part of the signatory powers.

Previously school principals were always signatories and this was a disaster. Reports have been out on the mismanagement of funds from school principals. Actually, two signatories are supposed to be from parents, and one from the teachers so that the school cannot dominate and take chances to withdraw without parent's concern (MoEAC, 2022).

2.4.1.5 Appoint finance committee

According to the MOE (2001), schools should establish a finance committee for the sake of transparency and following democratic principles to oversee internal school finances. In addition, the school board can delegate various financial functions, either to committees specially set up to manage the school's finance or to individuals who have the necessary expertise, experience and specialised knowledge and skills in school finances (Mestry, 2006). It is seen that delegating decisions to the lowest level increases accountability and allows flexibility in responding to needs at that level (MOE, 2001). Moreover, it allows for in-service training for participants, as they gain invaluable knowledge and skills. The Education Act allows the school board to set up the following committees:

- School finance committee
- Tuck shop committee
- Fundraising Committee
- School maintenance committee
- Learning materials support committee
- Budget Committee

The school finance committee should consist of the following members:

- Treasurer
- Parents (schoolboard)
- Principal
- Educators (teachers)
- Non-teaching staff

The school board may delegate in writing the responsibility of managing school finances to the finance committee. It should be noted that the chairperson of each subcommittee should be a school board member. Additionally, proper agendas and minutes should be kept for record and auditing purposes. Moreover, the school board should ensure that internal school committees are established at schools. According to Niitembu's (2007) study, teachers believe that although parent members read, some needed teachers, especially in financial matters because they cannot calculate their incomes and expenditures without teachers' assistance. However, Mestry (2007) suggests that the school board may appoint experts in a particular field, such as appointing an expert on financial matters who is not a member of the school board to serve on these financial committees. The finance committee should ensure that the budget is reviewed, and financial reports are provided to parents at a parent meeting once per trimester. The finance committee should ensure that all financial planning, actions, and utilisation of resources and techniques are coordinated. A school finance committee plays a vital role in managing the school finances. It is important that the finance committee has regular meetings to discuss financial matters, and that the

members should be committed to carrying out their responsibilities. The following are some of the important duties of the school finance committee according to the Education Act:

➤ Planning

- The school finance committee should together with the school board members develop and implement a school finance policy, to be adopted by the school board.
- The finance committee should develop policies and outline the role and functions of each member of the finance committee.
- The finance committee should study the respective sections about financial matters in the Education Act and apply them correctly.
- The finance committee should draw up a budget each year and oversee control of the budget.

➤ Leading

- The school finance committee should assist the school with fundraising activities.
- They should also advise on ways of spending money wisely/ appropriately.

➤ Organising

- The school finance committee can also assist the school board when preparing the budget.

- They also form various sub-committees and coordinate all activities of these committees.
 - Assist in drawing up annual financial statements.
- Control
- The school finance committee should keep control over school money.
 - They should monitor and approve all expenditures together with the school board.
 - Maintain accounting documents and records systematically and accurately.
 - Ensure that procurement (purchasing of goods and services) is done through correct quotation and tendering procedures.
 - Control the financial matters of the school.
 - Check financial matters internally.
 - Recommend the appointment of the external auditor annually.

2.4.1.6 Appoint a school auditor

According to the MoEAC (2020,) the school board should appoint a qualified, registered auditor who will audit the books annually and submit the report to the school board for onward submission to the Director of Education, Arts and Culture. The auditor should be acquainted with the policy issues regarding the School Development Fund and Education Grant as well as the Education Act, (Act No. 16 of 2001), and should not have any financial interest in the affairs of the school

(MoEAC,2020). The financial books must be audited during the three months after the end of the financial year (April – June). All the votes/ funds under the School Development Fund (SDF) account, including education grants, must be audited and reports forwarded to the Regional Director of Education, Arts and Culture through the Inspector of Education. The audit report should thereafter be discussed both in school board meetings and in staff meetings. Auditing deals with the investigation of the financial records of an educational organisation in order to ascertain the objectivity and accuracy of financial statements (Kalungu, 2015). Auditing can be described as an independent examination of records, procedures and activities of an organisation which leads to a report outlining the auditor’s opinion on the state of affairs.

Schools need to be audited. The audit report should be discussed in board meetings with the support of MoE auditors (Kalungu, 2015). The school board should also ensure that the independent auditor is not always the same person or the same company.

2.4.2 Challenges school board members face in managing school finances

Ilonga (2016) opines that only teachers and principals plan school budgets whereas, that is supposed to be one of the roles and responsibilities of school boards. School board chairpersons are only called to come and sign requisition forms on items already bought (Khama, 2014). This practically means school boards do not approve expenditures but rather verify what was already spent. Some school board members especially in rural areas experience language barriers (Ilonga, 2016).

2.4.2.1 Lack of skills to manage school finances

Keating (2008) indicates that SGBs do not have the skills to manage huge school budgets, nor even to implement school finance policies. In addition, research conducted by Lekalekala (2006) also highlights that SGBs lack various skills in executing their task; these skills include financial management skills and fund-raising skills. As a result, in many schools, the school board only exists in name and is not functioning at all. In other schools, the school principal dominates all the proceedings, making decisions regarding finances in specific directions which suit the principal. Mestry (2006) maintains that many SGB members are placed under tremendous pressure to manage their schools' finances because they are unable to work out practical solutions to financial problems, because of their lack of financial knowledge, skills and expertise. In many instances it has been reported that principals and school governing bodies have been subjected to forensic audits by the Department of Education due to the mismanagement of funds through misappropriation, fraud, pilfering of cash, theft and improper control of financial records (Mestry, 2006).

In the review of the above matter, most children in schools are orphans and vulnerable. As such they leave with their grandparents and with parents who are less educated. The requirement for a parent to serve on the school board is for that parent to have a child at that school. As a result, these are the parents who are selected for the school board and have little knowledge of financial matters. Due to their limited knowledge, they can be able to influence decision-making where it is supposed to matter most. Koros in Mwira (2004) attribute poor management of school resources to the

level of education of the board members where the majority were illiterate and could not plan and implement school policies. Koros in Ngugi (2004) argued that schools had appointed illiterate persons in the BOM, as a result, such members had failed to advise and guide the schools, particularly on financial resources management.

2.4.2.2 Lack of financial structures

Mestry`s (2007) finding reveals that most of the participants indicated that they were excluded from financial decisions because the principal and chairperson of the SGB did not discuss it with them. In fact, they seldom consulted with other members on any important decisions. A lack of transparency was evident. Some of the schools interviewed did not even have finance committees. Furthermore, Khama (2014) reveals that school principals approve expenditures without involving school board members. School board members lack the competencies to handle school finances as they only approve expenditures without considering school budgets (Khama, 2014). Some schools do not have a finance committee and record books on finances are not audited, as a result, finances are handled on an ad-hoc basis (Khama, 2014).

A lack of financial structures means a school does not have an internal finance policy, or finance committee, finance books are not up to date. The school board members have the right to set up the school's internal policy, and finance committee and appoint a school treasurer who can handle or administer all financial books. Kalungu (as cited in Clarke, 2008) states that one of the main purposes of the school financial policy is to put in place a system of control to ensure that the school finance is managed correctly.

2.4.2.3 Limited training of school board members

According to Van Wyk (2007), teachers often mentioned the necessity of providing appropriate training for school governors, particularly the parent representatives. They also suggested that the SGB members should receive copies of the SASA in their own language and undergo training on the content thereof by people that are fluent in the local vernacular. Therefore, for members of the governing bodies to fulfil the task assigned to them, they need to be well-equipped and trained on how to execute these functions and accommodate learners in this digital age. Khama (2014) argues that there is mismanagement of funds from schools as a result of school board members who lack financial management skills and knowledge. According to Iilonga (as cited in Kumalo, 2009), the government expects school board members in rural primary schools to perform many responsibilities without ensuring that they are able to do so. He further states that school board members are expected to act as strategic leaders of their schools and to represent their local communities. Niitembu (2006) reports that the school board indicated that the training given was ineffective and only some school board members were trained.

2.4.2.4 Ineffective implementation of school internal financial policy

Mestry (2006) states that one of the reasons for the mismanagement of funds and confrontations between SGBs and principals is the absence of an effective school financial policy or the ineffective implementation of the financial policy where it exists. For a school to manage its finances effectively and efficiently, a school finance policy must be developed and adopted by all relevant stakeholders and implemented

accordingly. It is stated that “the governing body should be in at the beginning and the end of each process creating or reviewing a policy or a procedure”.

2.4.2.5 Language Barrier

Iilonga (2016) reveals that all parent members from four schools visited stated that language was one of the barriers to their effectiveness. To strengthen the discovery, this study found similar results where parent members from schools A and B stated that the ministerial documents including the policies were written in English which they could not understand.

2.4.3 How the challenges faced by school board members in handling school finances could be resolved

2.4.3.1 Drafting and implementing the school's financial policy

It is essential that all stakeholders be directly involved in the drafting and implementation of the school's internal financial policy. According to Mestry (2006), the formulation of rules and regulations for handling the money/assets of the school in the financial policy is necessary. Therefore, the policy should clearly state the procedures for handling school fees, donations, post-dated cheques, authorisation for cheque payments, signatories to the bank account, bank overdrafts, trust accounts, documentation, recording transactions, and every aspect related to the school's finances.

A clear set of rules must be drawn up when collecting school fees and this must be communicated to the parents. For example, no educator will be allowed to collect monies from learners. Only the finance officer is responsible for collecting school fees from parents or learners. A receipt must be issued for monies received and all monies received must be deposited the same day if the circumstances allow for such action (Mestry, 2006). Although the school governing body is accountable to the parents for school funds, the principal can play a supportive role in ensuring that the school's finances are managed efficiently.

2.4.3.2 Training of school board members in school financial management

Research conducted by Du Preez and Grobler (1998) has indicated that “there is a correlation between sound financial management and effective, efficient SGBs” (p. 39). Training in financial management is fundamental in preparing and equipping school managers with financial skills. Nwosu (2017) articulates that the training of SGB members is crucial in ensuring that they have the necessary capacity, full knowledge and understanding of their roles and responsibilities and that they will be able to set their own goals, targets, time frames and allocate functions to each other. In contrast, Ilonga (2016) states that it was evident from the data that school board members did not have copies of the Namibian Education Act of 16 of 2001 and the “*Work of the School Board*” Guidelines for Namibian School Board Members. Some school board members were not aware of these guiding documents. Consequently, school board members did not know the provisions contained in these documents, which guide them in their work. It is imperative that the school board members have

knowledge of educational law and be familiar with the Namibian Education Act 16 of 2001.

The non-availability of guidelines from most of the school board members could mean that the school board members were carrying out their roles without a guide. By doing this they can do whatever they think is appropriate, not knowing that there are guidelines that stipulate their roles. The training should enable the school governing body to be responsible and accountable for funds that have been received for the attainment of specific school objectives. It will also equip them to contribute to the improvement of the overall quality of teaching and learning in the school (Mestry, 2004). After the election of school board members, there must be training intervention (Onderi & Makori, 2012).

The importance of School board training

Great Man theory and Trait theories believed that leaders are born not made. To add to this, Dillon (2010) concurs with such a statement by arguing that people are not born understanding the intricacies of schooling. School Board training helps citizens to speed up quickly with the practical knowledge to perform their roles.

Dillon (2010) clearly stipulates that it is hard to provide visionary leadership when you only see to the edge of your district's boundaries. Some of the importance of School Board training is as follows as summarised by Dillon (2010):

- a) Build better content

The term of office for School Board members is only three years. Therefore, there is a need to keep on training new incumbents to be equipped with the necessary knowledge and skills needed to perform their roles and responsibilities.

b) Advances learning

Most of our school board parents are illiterates and lack the knowledge and skills needed to execute their work effectively. There is so much knowledge needed to implement Ministerial policies such as school finances policies.

c) Closes the gaps in board learning

School board members feel uncomfortable and inadequate to set academic expectations because of the level of their education. Setting schools' goals, objectives, vision and mission requires academic experience. Therefore, giving them training will help them to gain power and confidence in knowing what they are to do.

This training is needed to develop skills that are needed to deal with complete issues and tasks (Van Wyk, 1973). According to Joubert (2005), the key characteristics and skills given to the School Board members are required for effective participation and exercising the powers and functions given to them. Such skills are needed in debate, argument, compromise, decision-making and accountability. Finally, such skills are not automatically acquired when parents are elected to serve on the School Board, but can only be acquired through training (Joubert, 2005).

2.4.3.3 Financial reporting

Financial reporting is the most important element of financial accountability, which entails producing regular financial reports for those with an interest and a right to know. Questions in this regard related to how often schools report about expenditures, and how and when financial reports are given to parents and educators. Reporting implies providing a financial report on how public money is spent and, as such, it shows how a school is funded and from which sources (Maritz, 2005). Therefore, in terms of accountability, financial reporting provides an opportunity for the school to report to the community, namely, parents, learners as well as the government, and should account for the ways it has used resources provided by the government and earned by the school for the education of learners. With regards to reporting, Van Rooyen (2007) points out that the reports must be made on a weekly and monthly basis, at meetings of the school governing body and of the parent community. Annual financial reporting can be regarded, perhaps, as the most important component of school financial accountability.

2.4.3.4 Establish a proper finance committee

The Namibian Education Act 2001, allows the school board members to set up a finance committee and sub-committees to manage school finances effectively by planning, leading, organising, and controlling the school money. Therefore, it is important for the school board to endorse decisions taken by the school finances committee. The committee should consist of the treasurer, principal, teachers, parents, and non-teaching staff (MoE, 2001). The roles of school finance committees include

developing finance policies, studying the respective sections about financial matters in the Education Act and applying them correctly, drawing up a budget each year and overseeing control of the budget, assisting the school with fundraising activities, advice on ways of spending money wisely/ appropriately, assist the school board when preparing the budget, form various sub-committees and coordinate all activities of these committees, assist in drawing up annual financial statements, keep control over school money, monitor and approve all expenditures together with the school board, maintain accounting documents and records systematically and accurately, ensure that procurement (purchasing of goods and services) is done through correct quotation and tendering procedures and control the financial matters of the school.

2.5. Summary of related literature reviewed

It emerged from the available literature reviewed above that parents have been part of school establishments in the form of SBs, and SGB with the purpose of participating in decision-making. Many scholars have written about the different roles and responsibilities of these boards, and the challenges faced by these boards confronting them in executing the roles. Mabusela (2016) was quick to point out that participation is not always understood in the same way. Mabusela (2016) asserts that SBs' decisions on school finances are regarded as problematic role. Concurred with other writers and conclude that parents lack managerial skills. Although there are workshops for SBs, their experiences seem to be minimum.

From what the literature has reviewed, most school board members know their roles very well. However, the board members need to be competent and have the skills in order to be able to manage the school's financial resources. According to Mestry (20006), school board members need to develop finance policy, appoint a finance committee, draw the school budget and give a financial report. Because of the level of education especially of the board members from parents, they cannot be allowed to execute their roles effectively. There have been several studies done on SBs in the country including Ilongas study on Challenges faced by school boards in executing their roles: A case study of four rural primary schools in the Omusati region in Namibia., however, in Nzinze Circuit in Kavango West Region no recent study done especially on the experience of SBs in managing school finances.

2.6 Chapter Summary

The researcher first introduced the theoretical framework of this study. Secondly, there was a scholarly review of the roles of school board members in managing school finances. Some of the roles gathered include administering the school finances including the Hostel Development Fund, ensuring the establishment and management of funds are aligned with the PEG and SEG requirements, establishing the school internal finance policy, appointing a school treasurer, appointing a registered auditor, to provide a financial report to parent during a parent meeting, to make school budget, and it should be in line with the votes prescribed in the national guidelines, to establish school finance committee, three school board members should be assigned to have signatory powers, school board chairperson to authorise any electronic payment or

any withdrawals, to ensure that the finance books are audited annually, and financial reports should be signed by the school principal and the chairperson of the school board, and then be submitted to the office of Regional Director of Education, Arts and Culture through the Inspector of Education. Furthermore, the researcher looked at the challenges school board members face in carrying out their roles in managing school finances. Although the literature presents convincing evidence of the presence of school boards in most schools, it further indicates that school board members in countries like Kenya, South Africa, and Namibia are faced with various challenges in carrying out their roles in handling school finances. Some of the challenges outlined are a lack of skills to manage school finances, limited training of school board members, and ineffective implementation of the school's internal financial policy. Lastly, the researcher discussed the strategies to be employed to mitigate challenges faced by school board members in handling school finances. According to various researchers, some of the strategies to be employed to mitigate these challenges include drafting and implementing the school's financial policy, and regular training of school board members in school financial management. In the next chapter, the researcher discussed the methodology that was used to collect and analyse the data

CHAPTER THREE: RESEARCH METHODOLOGY

3.1 Introduction

Methodology explains how data were collected, the target audience for the research and what the participants responded regarding the story based on the questions asked them. In this chapter, the researcher provides an account of how the study was designed and conducted. As a result, this chapter presents the research design, population, study sample and sampling procedures, data collection methods, data collection procedures, data analysis, and ethical considerations.

3.2 Research Design

According to Zimba et al. (2019), research designs are planning that researchers utilise to conduct research studies. Iilonga (as cited in Leedy & Ormrod, 2005), defines a research design as the plan which the researcher uses to obtain data to answer the research questions. In this study, the researcher used an intrinsic case study design and a qualitative research approach to obtain data from school board members in order to understand this specific case in depth. The researcher believed consistent with constructivist and transformative paradigms A qualitative research approach was employed by the researcher to understand this specific case in depth. Participants gave their thoughts, opinions, beliefs and perspectives. Qualitative researchers are interested in understanding the meanings the participants make of their sense of their experience within the world (Creswell, 2013). Qualitative researchers gather close information by actually talking directly to people and observing their behaviours and

how they act within their context. To determine the roles of school boards, the challenges faced by board members, and what could be done to mitigate those challenges faced by school board members in handling school finances at five selected schools in the Nzinze circuit, the researcher needed to reach out to the school board members at these selected schools to give their experiences on managing school finances.

3.3 Population

Best and Kahn (2006) define the term population as any group of individuals with at least one characteristic in common which distinguishes it from other individuals. Gay et al. (2009) clarify that a population is the larger group with one or more characteristics in a common form in which a sample is obtained. In this study, the population was all school board members from all the schools in Nzinze Circuit in Kavango West Region. There are 29 schools in Nzinze Circuit and each school has a school board comprising approximately nine school board members, depending on the total number of learners. In the case of schools with a total of nine school board members, six school board members are parents, and four are teachers including the school principal.

3.4 Sample size

Participants	Target	Sample
School board chairperson	5	5
School board Teachers	5	5
School principals	5	3
Treasurers	5	5
Secretary	5	5
Total	25	23

3.5 Sampling and sampling procedures

The sampling procedure refers to the selection of a given number of participants from a representative of a defined population (Kalunga, 2015). A sample is a portion of the population of interest and exhibits a core characteristic of the population (Kasande, 2019). A sample is very important to research, and the goodness of the sample determines the generalisability of the results. Kasande (2019) further asserts that the larger the sample the more confidence one places in the result. The main goal of qualitative sampling is to purposefully select individuals, groups of individuals, and institutions which are information-rich as sources of data for a qualitative research study. The purposeful sampling procedure is based on selecting a sample a researcher

believes (or judges) is representative of a given population. This sampling may also be based on what the researcher believes to be an average person or student, i.e., what characteristics they should possess and will only include individuals displaying these. For this method to be helpful, you need to know the population very well to achieve a useful sample. Iilonga (as cited in Creswell, 2013) states that in purposive sampling, participants are chosen on purpose because they are more likely to be more knowledgeable and informative about the phenomenon the researcher is investigating.

In this study, out of the 29 schools in the Nzinze circuit, the researcher used convenience sampling to select three combined and two primary schools. This gave a total of five schools. Twenty-three school board members from five selected schools in Nzinze Circuit in Kavango West Region participated in the study. The researcher used purposeful sampling to select the principal, the school board chairperson, the secretary, the treasurer, and one teacher serving on the school board considering that they are directly involved in school financial matters at all times. Therefore, the study consisted of three school principals, five teachers, five treasurers, and ten parents.

3.6 Data collection methods

Interviews and document analysis were used to obtain information from sampled participants.

3.6.1 Interviews

According to Abawi (2014), interviews are employed to collect data by asking questions. An interview is a product of what the interviewee and interviewer talk about and how they talk with each other (Creswell, 2013). The researcher can collect data by listening to individuals, recording, filming their responses, or a combination of methods (Abawi, 2014). In this study, the researcher used open-ended questions one-on-one with school board members individually. The researcher interviewed sampled participants to get their feelings, thoughts, intentions, and behaviour that took place in the past. The advantages of using interviews according to Abawi (2014) are as follows:

- Collects complete information with greater understanding.
- It is more personal, as compared to questionnaires, allowing us to have higher response rates.
- It allows more control over the order and flow of questions.
- It can introduce necessary changes in the interview schedule based on initial results (which is not possible in the case of a questionnaire study/survey).

3.6.2 Document analysis

Document analysis is a form of qualitative research in which documents are interpreted by the researcher to give voice and meaning to an assessment topic (Brown, 2009). The documentary analysis is applied to written or visual materials to identify specified characteristics of the material. Analysing documents incorporates coding content into themes similar to how focus groups or interview transcripts are analysed (Bowen, 2009). In this research, Document analysis was used to study available relevant documents in the schools, such as internal school finance policies, school budgets, auditor's reports, and minutes of school board meetings. The purpose of the document analysis is to have access to information that was not available to the researcher such as financial files.

Document review

Focused area	Observed	Not observed	Comments
Finance files Cheque book Reconciliation Petty cash Internal finance committee			
Finance committee meetings Agenda			

Minutes			
Auditors report External and internal reports			

3.7 Pilot study

A pilot study was conducted at a different school in Nzinze Circuit. Data was collected, but it was not transcribed since the exercise was purely to examine the accuracy of the data collection methods. The researcher benefited fully from the pilot study, especially in questioning techniques and the use of time effectively. Questions that were not clear to participants were identified and rectified.

3.8 Data collection procedure

Appointments were made with school principals to make proper arrangements for a suitable time to conduct interviews at their respective schools. Before the interview commenced, the researcher explained to the participants the purpose and procedure of the research interview. The researcher also informed the participants of their privacy rights. In addition, the researcher sought permission to record participants' voices during the interview sessions. The researcher started collecting data by interviewing school board members sampled using open-ended questions. For record purposes, the interviews were recorded using an electronic voice recorder. During

interviews, each participant was asked questions that allowed them to reflect on their personal experiences about the challenges they faced in carrying out their roles in handling school finances. The researcher listened attentively, to the respondent while ensuring that the data was been recorded. The researcher probed to get clarification when it was needed. This enabled the researcher to obtain the data required. Secondary data were gathered using documents like internal school finance policies, school budgets, auditor's reports, and minutes of school board meetings. This process also helped to determine the relationship between what the documents say and what has been obtained from the interviews. The researcher ensured that research activities did not interfere with the normal school proceedings.

3.9 Data Analysis

Content Analysis is a research method used to identify patterns in recording communication. The researcher used content analysis to identify themes in this research findings. By implication, the data they collect represent the subjective realities of the sites and subjects they investigated. During the interviews, data recorded on an electronic voice recorder from the participants were transcribed into script form. Therefore, the researcher started by organising the data collected then identified the general categories or themes and then classified the data accordingly. The data were then integrated and summarised. Finally, the data was interpreted. The researcher also analysed secondary data using relevant documents like internal school finance policies, school budgets, auditor's reports, and minutes of school board meetings.

3.10 Research Ethics

Research ethics refers to steps to ensure that the researcher when conducting a study, does not subject participants to any kind of harm during the study (Creswell, 2012; Gay & Mills, 2016). Creswell (2012) further points out that research ethics consist mainly of three objectives; to protect participants, to ensure the research is conducted in a way that serves the interest of individual groups and society as a whole and to examine specific research activities and projects for their ethical soundness, looking at issues such as the management of risk, and protection of confidentiality.

First, the researcher sought clearance from the University of Namibia's Research Ethical Committee. Second, the researcher wrote to the MoEAC to seek approval from the Executive Director of the Ministry of Education, Arts, and Culture. Third, the researcher wrote to the regional council department of education to seek approval from the regional director. Fourth, the researcher wrote to the Circuit inspector to ask for permission to conduct a case study in the Nzinze circuit. Fifth, the researcher wrote to school principals at the selected schools requesting permission to collect data at their schools. The school board members were assured that their identities would remain anonymous and that their information would equally be anonymous. For reasons of consent, school board members were requested to sign consent forms.

3.10.1 Informed consent

An Informed Consent document is required whenever there are human participants involved in the research. Ilonga (as cited in Leedy & Ormrod, 2005) comments that

participants must agree voluntarily to participate in the study without any physical or psychological coercion, and their agreement must be based on full and open information. The researcher ensured maximum cooperation and goodwill of the participants at all times by providing them with all information they needed. The researcher provided the participants with a consent form that explained the study's topic and purpose; issues of confidentiality, anonymity and the right to withdraw from the study. The informed consent agreement form was explained to participants at the beginning of each interview. The consent form stated clearly that participation was voluntary, no participant was forced and informed consent for all participants was sought, which ensured that participation was free and voluntary. Participants were also granted the freedom to withdraw from the study without any pressure or penalties. However, no participant withdrew from the study.

3.10.2 Confidentiality and Anonymity

Participants were informed that the conversation during the interview was to be recorded only to analyse and interpret data. All participants (school board parents and teachers) were assured that the information obtained would be kept confidential and their identities would be protected. Names and contact details of participants were not recorded and to ensure anonymity, all participants in this study were referred to as members of the school board. Moreover, a coding system where the real names of schools and school board members were replaced with pseudonyms such as *SC1*, *SC2*, *SC3*, *SC4*, *SC5*, *PSC1*, *PSC2*, *PSC3*, *PSC4*, *PSC5*, *etc.* Participants were also assured that their responses were purely for research purposes only.

3.10.3 Trustworthiness and Credibility

The aim of trustworthiness and credibility in a qualitative inquiry is to support the argument that the inquiry's findings are worth paying attention (Lincoln & Guba, 1985)

Even though one of the data collection methods used was document review, the researcher's access to the school's educational documents and records was negotiated with the principal in advance. The researcher was given permission and authorisation by the school principals to get access to the school documents for finance. Falsification of data was avoided by reporting the exact findings that emerged from the study. Once analysed, the data were kept for 5 years in a safe place that only the researcher could access; thereafter, they will be discarded after the completion of the study. The study reports were not shared with individuals who did not participate in the study. It is important to maintain a good relationship between school authorities and researchers. As such, the researcher covered all five schools on different dates and all 23 participants were interviewed individually. The researcher used triangulation to show that the research study's findings are credible.

3.10.4 Validity and Reliability

Validity and reliability in qualitative research represent the key aspects of the quality of the research. They can also assure readers that the findings of the study are credible and trustworthy. One important way to promote the validity of research is by employing strategic triangulation. In this study, the researcher used five different schools, and 23 participants on different dates and days at different venues.

To ensure validity and reliability, the researcher used interviews and document analysis to collect data. With these instruments, the researcher believed that the sources of data increased the reliability of the findings. Considering that the participants were school principals, treasurers, and school board teachers, these are the people who are more knowledgeable based on the concepts the researcher was looking for. Moreover, these are the people who are directly involved with school finances every day. As a result, the data collected are believed to be reliable and valid. The researcher compared the notes he took during interviews with the data on the audio recorded and also on the documents analysis to validate data. This strategy reduced the risks of validity threads.

3.11 Chapter Summary

This chapter looked at the research design and methodology. The designing of this qualitative case study was deemed necessary because of the nature of the research purpose and questions, the kind of data that were required, the forms of data collection strategies required and the need for in-depth discussion, and the understanding of the phenomenon of the difficulties. The use of interviews provided an opportunity for interactions, and responses from the interviewees. The population consisted of all school board members (teachers and parents) from the five selected schools in Nzinze Circuit, Kavango West Region. Purposeful sampling strategies were employed to draw the sample. According to Patton (2002), in purposive sampling, subjects are selected because of some characteristic of interest to the researcher. The next chapter presents the data and discusses insight from the key findings of the study.

CHAPTER FOUR: DATA PRESENTATION AND ANALYSIS OF DATA

4.1 Introduction

While the previous chapter discussed the research design, population, sampling procedure, data collection method, analysis and ethical consideration of the study, this chapter deals with data analysis, and data presentation. The data presented the analyses of the perception of school board members' participation in managing school finances at five schools in the Nzinze Circuit in the Kavango West Region. Considering the different categories of school board members, below are the characteristics of the participants.

4.2 Characteristics of the Participants

This study was conducted at five schools in Nzinze Circuit in Kavango West Region in Namibia. The five schools, which participated in this study, for easy analysis were coded as follows: SC1 (school 1), SC2 (School 2), SC3 (School 3), SC4 (School 4), and SC5 (School 5). A total number of 25 school board members were supposed to take part, but at SC3 the school principal was not available for the study due to bereavement; while at SC5, the principal was sick. In the principal's category, they were coded PSC1 (Principal for SC1), PSC2 (Principal for SC2), PSC4 (Principal for SC4). In the SB chairperson's category, they were coded CSBSC1 (Chairperson of SB for SC1), CSBSC2 (Chairperson of SB for SC2), CSBSC3 (Chairperson of SB for SC3), CSBSC4 (Chairperson of SB for SC4), CSBSC5 (Chairperson of SB for SC5). In the

category of school board teachers were coded as SBTSC1 (School board teacher for SC1), SBTSC2 (School board teacher for SC2), SBTSC3 (School board teacher for SC3), SBTSC4 (School board teacher for SC4), SBTSC5 (School board teacher for SC5). In the category of treasurer/ accountant were coded as TSC1 (Treasurer for SC1), TS21 (Treasurer for SC2), TSC3 (Treasurer for SC3), TSC4 (Treasurer for SC4), TSC5 (Treasurer for SC5). In the category of secretaries were coded as SSC1 (Secretary for SC1), SSC2 (Secretary for SC2), SSC3 (Secretary for SC3), SSC4 (Secretary for SC4), SSC5 (Secretary for SC5).

Table 1 illustrates the profile of the participants:

PARTICIPANTS	GENDER		TOTAL
	Male	Female	
Principals	2	1	3
Teacher members	2	3	5
Parent members	4	6	10
Treasurer/accountant	3	2	5
Grand total	11	12	23

The study consisted of three school principals, five school board teachers, five treasurers, and ten school board members from the parents' side. The study did not intend to compare the responses from school board members from five schools`

competencies or knowledge but to collect their experiences in handling school finances. Data collected are presented in the following main themes and sub-themes:

- Roles of school board members in managing school finances
- Challenges school board members face in carrying out their roles in managing school finances
- Mitigation of the challenges faced by school board members in handling school finances.

4.3 The Roles of School Board Members in Managing School Finances

4.3.1 The role of school principals in managing school finances

PSC1 stated that

The roles include approving school budget and developing financial policies. For example, in the financial policy, they should state how much a person is going to be paid when he/she goes to Rundu/ Nkurenkuru with his/her personal car to carry out school activities. Another role is to authorise the funds before any withdrawal is made by the school. School board members have powers on signatories on a school account. They also have to give financial report to parents during a parent meeting in details. School board members also appoint a school auditor. (PSC1)

On appointing the school internal finance committee, PSC1 revealed that school management appointed the school finance committee instead of school board

members. Moreover, PSC1 believed that school board members cannot appoint a treasurer/accountant because of a lack of financial management skills, and they will not appoint the right person who can handle school finance books. With these two exercises, the school authority is undermining the school board members` ability in appointing an accountant and the school finance committee, and it is completely not in line with the prescribed financial policies. PSC2 explained that, after the school has received money, school board members especially from the parents` side have to be informed and verified with the bank. The researcher also wanted to find out about school board members` involvement in developing internal finance policies, and PSC2 clarified that in their case, the school staff members prepared the school's internal policies, the school board is informed and the chairperson approved the finance policy. This clarification shows that there is a gap between the school and the school board.

Furthermore, school board members especially the chairperson were asked to endorse a policy drafted by the staff members of the school, and this shows that they were not part of the development. On drawing a budget, the school board approves the budget which was prepared by the school staff members. With regards to an accountant, the school nominated one and the school board approved the nomination of the current school accountant. On signatories, the school guides the school board from the parents` side to ensure that signatories should at least know how to read and write. On the approval of expenditures, the school board chairperson is always involved according to PSC2. On the other hand, PSC4 explained that

I have some few roles of school board members in managing school finance. To acknowledge that the school has received money from the Ministry by writing an acknowledgement letter, and state how much was paid in to the school account, signed by the school chairperson and the school principal. They ensure that school budget is drawn and it is approved. The school board need to verify the expenditures against the approved budget. They have the right in appointing in writing a person who will handle school finance on behalf of the board members. This person can be a school administrator or a teacher considering that the staff member is trusted with such a huge role. To do maximum control and proper administration of the school finance. This simply means they have to oversee all financial activities at school. School board members have rights to authorise all school withdrawals. They also sign financial reports which is eventually provided to parents during parents meeting and also forwarded to the regional office. They also take school monthly bank statements, in order to update themselves with regards to the school accounts status. The school board also approves the transferring of money into different votes in case there is a vote that needs money and it has run out of money. The board members also ensure that items bought with school fund is stocked or recorded for record or reference purposes. (PSC4)

The PSC3 and PSC5 were not available due to bereavement and illness. Thus, their experiences are missing.

4.3.2 The role of school board Chairperson in managing school finances

CSBSC1 believed that:

School board members' first need to know how much money is in the school account. In case of any expenditure at school, we need to be invited and be informed on the need of the school. The board members study the need before approving it. One of the school board member serves on signatories, and she always accompany the trip for withdrawals. With all expenditures done, receipts are collected and the change is brought to school to serves as petty cash. The board members need to prepare a financial report and give it to parents. In most cases, whatever is needed by the school, the school needs to write a letter to the school board to request money; the board members will seat and approve the expenditure in writing. (CSBSC1)

The above quotation stipulates the school board chairpersons' experiences in managing school finances. The explanation is very clear and it shows that the chairperson knows his role very well. It clearly shows that the school board chairperson is always involved in all financial matters of the school and he always approves all expenditures.

CSBSC2 reported that their roles are to identify the need of schools that require funds and recommend expenditures, and also ensure that what is to be purchased is based on what was budgeted for, and the change is returned to the bank to be deposited. During our further discussion with the participant, the participant also admitted that the school has a finance policy, which they follow. With regards to approving the school budget, the school board members usually approve the budget prepared by the school staff members. The participant further agreed with the researcher that, they appointed a treasurer, all three signatories, and an independent auditor. In parity, with what CSBSC2 stated, CSBSC3 explained that money collected by the school is banked, and also to see to it that the school finance is used for the intended purposes. CSBSC3 in our discussion admitted that they are also involved in developing the school budget, approving all expenditures, appointing an accountant, and finance committee, and also approving signatories. With regards to appointing school auditors, they do not participate in the process, and this shows a gap between the school board from parents including the chairperson and the school.

CSBSC4 believed that their roles are *“To acknowledge that the school has received money, make school budget, and approves expenditures”*. CSBSC4 denied that their school does not have a school finance policy. The participant admitted that they have approved the appointment of an accountant, school finance committee, and signatories. According to CSBSC4, the school chairperson approves all school expenditures at school. CSBSC5 seems to know little, as *“To control the flow of school finance”*. CSBSC5 explained that they need to know how much is in the

school account, and how much is to be spent. CSBSC5 also explained that there is a need to do a bank transfer, and also first collect the quotations before the money is withdrawn. CSBSC5 also confirmed that they did not appoint or recommend the accountant, however, it is only the school secretary who is handling school finance as far as they are concerned.

From the participant's point of view, there is a concern because they were either involved or not involved in the appointment of the school accountant or treasurer. With regards to appointing signatories, CSBSC5 testified that the signatories' powers of the school board from the parent were appointed by the school board, and the other two signatories were appointed by staff members themselves. CSBSC5 also indicated that they are not aware that the school has a finance committee. The school has no requisition forms and it is difficult to authorise expenditures in writing. It seems there is a lack of involvement of school board members in handling school finances because two of the school's account signatories were not selected by the school board members, and the school does not have a finance committee.

In this category, all school board chairpersons gave their experiences in managing school finances at their schools. From what is gathered, there is a big gap in the school board chairperson's experiences. It seems only the school board chairperson for school A is well-informed in terms of the school's financial management.

4.3.3 The role of school board teachers in managing school finances

SBTSC1

To oversee school finance at school, by knowing the balance in the school account, approve school budget, keep the withdrawals receipts, and give financial reports to parents during a parent meeting and to teachers. With regards to signatories, the management decides who to be on signatories.

It seems school board teachers are not fully involved in decision-making, as a result, they were not involved in appointing the school's account signatories, and this is not in line with the prescribed policies according to SBTSC1. The view of SBTSC2 is that SBs should ensure that's school finance is managed according to the regulations, approve the budget of the school, appoint signatories, and approve expenditures. On drafting and implementing an internal school finance policy, SBTSC2 indicated that their school also have an internal policy that guides the school on transport-related issues. In keeping finance records, the school board secretary forms part of the accountant just to ensure that the finance books are in order and have the same record that the main treasurer has. On appointing signatories and finance committees, the school board approves the appointments.

Further, SBTSC2 clarified the issues of appointing some independent auditors that the management facilitates considering that school board parents may not know the auditors on the market. SBTSC2 also explained that the school board chairperson

approves all school expenditures even if he is not around, he is always well-informed. SBTSC3 argued that the roles include signing forms for requesting money, appointing an accountant, preparing the school budget, and verifying after expenditures to determine if money was spent according to what was budgeted especially during the day of withdrawals. However, SBTSC3 also confirmed that she did not see a school internal finance policy. SBTSC3 also indicated that the school board members appointed an accountant, three signatories, and an auditor, and the school board chairperson approves all expenditures. SBTSC4 indicated that they are not involved in financial matters. They only participated in drawing up a budget. Otherwise, he only takes meetings during a general school board meeting. SBTSC5 stated that their roles include

To oversee the need of the school this requires school finances. The school board members also need to do a school budget before the money is spent. They also do filings, examples to keep the three quotations, before the expenditures. (SBTSC5)

SBTSC5 also confirmed that they did not draft an internal school finance policy. On keeping the receipts, SBTSC5 explained that school board members especially the treasurer keep or capture the amount withdrawn and the amount left in the bank to be able to trace the flow of the school account. On appointing the school accountant, the school during the staff meeting appoints the treasurer, where school board members are not part of the meeting. But this is completely not in line with financial policies and regulations

4.3.4 The role of treasurers in managing school finances

TSC1

To control how the school money is being used. To ensure that money is not misused by teachers, but rather is used for academic purposes. To implement school internal finance policy which regulate transport related and to participate in school budgeting. The school management appoint treasurer and finance committee. Finance committee ensure that the school come up with the school board, keep receipts and assist board members in approving expenditures. With regards to school auditor, the school board have no knowledge on auditing. On school board chairperson to approve all expenditures, it is not possible because of emergency. Considering other responsibilities, they have at their homes and they are also not paid for the roles at school, it is not possible for any small expenditure to be approved by the school board chairperson. (TSC1)

In the view of TSC1, school board members are partly involved in financial decisions. For example, they did not participate in appointing a school auditor, and the chairperson does not approve all school's financial expenditures, and this is not in line with the prescribed national financial policies. In addition to school board roles, TSC2 believed that three main roles include approving, amending, and rejecting budgets. With regards to approval, the finance committee prepares a budget for

expenditure and the school board will seat and either approve or reject. The researcher asked regarding the appointing of a treasurer and TSC2 stated that it is the school principal and the school management who appointed the accountant, and this exercise clearly shows that school board members are not involved in decision-making. Regarding the finance committee, the school management together with the school board appoints the school finance committee and the independent auditor. TSC3 argues that

To ensure that funds are administered correctly with proper book keeping, to be informed on who is collecting fund on behalf of the school, knows who is assigned on school account signatories, and be informed on all decisions the school is undertaking with regard to school finance. (TSC3)

TSC3 agreed that they do have a finance policy but it was drafted by the school principal and the school board chairperson was called in to look at it and endorsed it. According to the school board members, they approve school budgets, and TSC3 indicated that the school board sit together with the school finance committee and considers votes that always take a lot of expenditures and they take all these into consideration. TSC3 stated that the finance committee together with the school board members appoints an accountant and the signatories. The finance committee is a committee feared by most staff members to join, however, the school management appoints the finance committee according to TSC3. The School board chairperson oversees the whole process including the authorisation of all expenditures.

“Their roles include making school budget, withdrawing money to be used at school according to the requisitions. The school board members have to authorise this requisition” (TSC3)

TSC4 confirmed that the school has a finance policy, and the school board members together with the school management appointed the school accountant, the school finance committee who oversees the usage of school finance, and the auditor.

TSC5 affirms:

Involve in decision making on the usage of school finances, monitor the usage of the school finance to ensure that the school money is used on the intended purposes, to seek support from the parents on voluntary contributions. To ensure that the books are audited, School board members are also to be involved on making school budget. (TSC5

TSC5 confirmed that the school does not have an internal school finance policy. Moreover, the school board does not have a book or somewhere to keep records of school finance, despite what the books that the accountant keeps. With regards to the accountant, TSC5 indicated that the school management appointed the person in charge of the position of treasurer. On signatories, the school principal appointed three people as signatories according to TSC5. TSC5 further explained that the finance committee was appointed by the school management. TSC5 also confirmed that the school board chairperson does not authorise all expenditures by the school.

4.3.5 The role of secretaries in managing school finances

The view SSC1 is,

To oversee the usage of school finance, and they are also part of decision-making in finance, like whatever is to budgeted or purchased they are part of the decision. School board approves the final budget, after the departmental budget. School board members have the files; it is believed that they also keep important documents. School board members together with the school management appoint signatory powers. The school finance committee is appointed by the school board and the school management. The role of the school finance committee is to consider priorities on expenditures. The school board members appoint school auditors. The school board chairperson approves most of the expenditures and in case of emergencies; the school principal can approve expenditures too. (SSC1)

In the review of what SSC1 explained, there is nothing like an emergency. A policy has to be followed. In addition, SSC2 indicated that the SBs need to set up policies on how to handle school finance, identify school needs and projects, keep all financial records that stipulate income and expenditures and also give detailed financial reports to parents during the parent meeting.

In addition to what SSC2 stated, SSC3 argued that the school board is the highest decision-making body in the school. They approve the school budget. On approving the budget, it can be the main budget for the school, and also for the expenditures based on internal finance policy, for example, on transport-related activities, etc. The school board also determines the amounts for projects from parents' voluntary contributions. The participant also clarified that the school board together with the school management appoints an independent auditor and the auditor should be a qualified somebody and has no relationship with the school principal. All in all, SSC4 stated that the school board members' roles in managing school finances include *"To make school budget, to identify school needs, to purchase school items, make quotations before purchasing, files finance documents, and give financial reports"*. SSC5 indicated that he usually takes minutes for school board meetings and on finance matters, he is hardly involved.

4.4 The Challenges School Board members Face in Managing School Finances

4.4.1 The challenges principals face in managing school finances

According to PSC1, the challenges are *"lack knowledge on financial management, transportation of school board, lack of formal education, lack of training and distance from the school"*. PSC1 explained that school board members do not have any knowledge or financial management skills needed to handle finances. As a result, it makes it difficult for board members to manage school finances as per Ministerial policies. On transportation of school board members, PSC1 explained that some of the board members stay far from the school and they need transport whenever they

need to come to school to attend board meetings. Sometimes there is no money in the petty cash and they need to sacrifice and walk to school whenever they are needed. Concerning lack of formal education, PSC1 believed that some of the financial terms even teachers who never did accounting don't even understand these financial terms. School board members lack skills and knowledge on how to handle school finance. School board parents do not know what is about balancing books. In case of meetings, especially emergency meetings, school board parents sometimes cannot form a quorum to make a meeting. Considering that their roles are voluntary, sometimes they will opt to remain at their homes when they have other commitments. As a result, there will be no progress made. PSC2 indicated that they are not facing challenges at all. PSC4 directs that challenges faced by school board members include:

Lack of knowledge in running school finance: This is because they were not all trained. The school board members did not go under any educational institution to be equipped with knowledge they can use to manage school finance. The board members have a problem with drawing school budget. They have no idea as to how to make a budget. The school board members also do not know how to keep or prepare financial books and even make bank reconciliation. There is a problem with transport considering that a school does not have a vehicle. There is a problem with language barrier considering that all documents are written in English. Even though one can interpret for them, but it becomes a secondary source. Fund is not enough and it is not provided to school considering

shop prices. The budget can be done at the beginning of the financial year, and by the time the school will go for purchasing of items, the prices have increased. (PSC4)

Experiences for PSC3 and PSC5 were not available due to bereavement and illness. Thus their experiences are not available.

4.4.2 The challenges school board chairpersons face in managing school finances

CSBSC1 believed that,

Some teachers are not patient. As a result, teachers some times are not in good terms with school board because they do not want to follow procedures, and want every expenditure to be treated as a matter of urgency, and another barrier is on language. (CSBSC1)

CSBSC2 stated that they do not experience challenges at their school. The researcher asked the participant regarding the language barrier, however, the participant testified that their school staff members always attempt to translate what is needed to be discussed in the language they understand. CSBSC3 on challenges experienced by school boards stated that “*Sometimes maybe because of distance and emergencies, the school can withdraw and inform the chairperson later*”. However, this is not in line with Ministerial policies.

CSBSC4 believed that,

The school board have a problem of lack of knowledge to run school finances because it requires a lot of book keeping. The board members also have a problem with language barrier considering that all the finance documents are written in English.
(CSBSC4)

In addition, CSBSC5

argued that,

Sometimes, the school withdraw money and spend it without the concern of school board members. The chairperson is only informed. When he asked, he will be informed that the receipts are with the secretary. The school boards are not informed at some scenarios on the school resources. (CSBSC5)

4.4.3 The challenges school board teachers face in managing school finances

According to SBTSC1,

School board members lack knowledge and skills. As a result, they are not able to hold school management accountable. School board members have no interest really to check closely on what is going on with regards to handling school finances, because they are not paid for it. Language barrier, as many school board parents cannot express in English and as a result, they cannot interpret polices. (SBTSC1)

SBTSC2 believed that lack of financial knowledge, distance from the school, and language barrier are the main challenges SBs experience. SBTSC3 highlighted that the language barrier is the most challenging thing they are experiencing. The participant also talked of school board members who are not paid which makes it difficult for others to even make it for meetings. SBTSC4 and SBTSC4 also talked of language barrier, distance and lack knowledge and skills to manage fund.

4.4.4 The challenges that treasurers face in managing school finances

According to TSC1,

School board members from parent side cannot read, and cannot able to interpret finance policies. Even if there is an illegal transaction on a bank statement, because of being illiterate, the person will not be able to interpret it. On distance, considering that some school board members stay far from school, money will be spend on transporting school board members. There is an issue of distance from their homes to school. (TSC1)

TSC2 believed that school board members especially the parents do not always come for meetings, because of different personal problems. On the language barrier, TSC2 explained that they normally conduct their meetings in local languages. According to TSC3, not all school board members were trained. It seems the chairperson is the only one who has an interest in the administration of finance.

The view of TSC4 is that,

School board members cannot do things at their own due to lack of knowledge, and language barriers. School board members are not at all actively involved at school when it comes to handling school finances. They don't authorise expenditures but they rather informed on what was spend already. Most of the items purchased, the SBs are only informed after they have been secured already. (TSC4).

TSC5 explained that sometimes there are no receipts brought by the school principal. The participant further argues that the school principal will just come and instruct signatories to go and withdraw money without the chairperson's approval. The fund is also ways spend on things that was not budgeted for. It is always difficult to prepare the financial books and that is the reason people always leave the responsibility of handling school finance. The school board members who suppose oversee the usage of school finance have little knowledge on financial matters.

4.4.5 The challenges secretaries face in managing school finances

According to SSC1, school board members have less knowledge to handle school finance. Moreover, some board members cannot speak and read in English. In addition, SSC2 believed that some school board members do not have financial management skills. Furthermore, SSC3 argued that their challenges include lack of knowledge and skills to manage school finance, transport issues especially when they want to go withdraw and purchase school goods, language barriers, money not being enough, and prices which keep on changing. Lastly, SSC4 believed that school board

members have problems with making a school budget. In addition, there are issues of transport, distance from the nearest facilities, and items/goods are expensive. SSC5 stressed that the school board do not have meetings on financial matters and she has nothing to write. There is not finance meeting and school board chairperson or the principal do not brief others on financial matters.

4.5 The Mitigation to the Challenges School Board members Face on Handling School Finances

4.5.1 Principals mitigation to the challenges school board members face on handling school finances

PSC1 believed that school board members need training, remuneration (of SBs), appoint educated parents to serve in the school board.

The training should be at least twice a year or termly refresher workshops. It is not easy nowadays to talk about volunteering. The Ministry should consider remunerating school board members, considering that parents have a lot of responsibilities at home and it is not fair to go home without even something to buy a loaf of bread. There is a need to relook at the requirement on who qualifies to serve on school board. There is a need to consider parents who can be able to read and interpret policies. Alternatively, the Ministry need to produce some pamphlets or booklet in local languages for school board members. (PSC1)

PSC2 initially on challenges indicated that they do not have challenges. As a result, they have no mitigations.

PSC4 said school board members need:

Set up a program for school board members. Let all members understand the importance of honouring the programme. Improve the way of communicating. Not always verbal, but sometimes through notes, radio and phone calls. The school board must be trained at the beginning of the term office. They should be trained on their area of concerned especially on making school budget, making bank reconciliation, etc. They should be imparted with proper knowledge and skills in order to be able to handle school finances. The MoEAC should change the formula being used to allocate fund to schools. Schools with few learners are disadvantaged while they also have needs such as photocopy machines, laptops, televisions, overhead projectors, etc. and they cannot afford to buy these items for the learners. Their school use to try and ask for parents to contribute but it's for voluntary and parents usually contribute less. Considering that all learners need equity, quality education, schools with few learners are disadvantaged. The regional office to avail transport whenever schools need to purchase goods in bulk. During the selection of school board members, there is a need to select people in the community members who can be able to read, write, and interpret

policies. People like retired peoples, church leaders and other peoples are there in the communities. The MoEAC should make it in their requirement that, a person to be considered thus to be selected for school board member should be able to have a collective sound knowledge and can able to interpret policies effectively. (PSC1)

PSC3 and PSC5 were not available, so there is no mitigation given.

4.5.2 School board chairpersons` mitigation to the challenges school board members face in handling school finances

On the language barrier, CSBSC1 argued that there is a need for some of the documents to be translated into predominant languages. CSBSC2 has no mitigation because he indicated already that he does not experience challenges. CSBSC3 believed that the inspectors should move around schools and empower school board members. Alternatively, some of the documents can be translated into predominant languages. CSBSC4 concurred with CSBSC1 on the groups of principals who argued that the school board need training, and during the election of school board members, there is a need of considering people who can read and write.

CSBSC5, there is a need to come together as a board and come up with a policy and see how we can get resolutions to help us handle school finances following directives or policies. Furthermore, there is a need for training for all school board members instead of training only the school board chairperson.

4.5.3 School board teachers' mitigation to the challenges school board members face in handling school finances

SBTSC1 explained that,

With regards to knowledge and skills, there is a need for school board training at school. This can be done by the region, the circuit and the school. At school, the management, finance committee can train school board. With regards to lack of interest, maybe to buy for them refreshment in order to arouse their interest. On language barrier, there is a need for school board members to be selected based on level of education. Moreover, pamphlets in predominant language especially on roles of school boards. (SBTSC1)

SBTSC2 seems not to have the knowledge the researcher was looking for. SBTSC3 believed that there is a need for a full budget for school board members. Considering that every position /portfolio has a unique role in handling finance in school, there is a need for a workshop for each portfolio according to SBTSC3. Concerning the language barrier, the participant strongly urged the MoEAC to maintain the issues of using English across, and the board members should be elected based on experience. For example, to make use of retired teachers, and others to help run schools in their communities as school board members. SBTSC4 believed that there is a need to train school board members, and select school board members especially parents who can be able to read, understand and interpret policies, and the MoEAC to change the

formula of allocating school funds to schools. The view of SBTSC5 is that the school board members should be equipped with basic concepts such as knowing what a budget and votes refer to etc.

4.5.4 Treasurers' mitigation to the challenges SBs face in handling school finances

TSC1 believed that,

The Ministry should recruit a teacher to handle school finance as an accountant. In the meantime, responsible teacher's workload should be reduced to give room to school financial roles. There is a need for continuous refresher workshops or training. With regards to distance, there is a need for appointing school board members closer to school. On language barrier and illiterate, there is a need to appoint school board members who are more educated and able to interpret policies. With regards to financial structures such as auditing books, finance committees, there is a need for the inspector of education to intervene. (TSC1)

In the review of what TSC1 said, TSC2 believed that the circuit office should consider allowing schools to give school board members a portion even a small amount to buy bread. Furthermore, TSC2 believed that the MoEAC should translate some of the policies into predominant languages which school board members can understand.

TSC3 believed that,

At the regional level, to arrange workshops for all school board members not only for school board chairpersons. School board at their own to come up with a draft school budget. When selecting board members, parents should be guided to select people who have the interest to a Namibian child. The MoEAC should probably allow schools to give them something to arouse their interest like few coins even to buy bread. (TSC3)

The participant also agreed with the researcher that on the selection of the school board, perhaps it is high time that the MoEAC include the issue of the level of education as a requirement.

TSC4 suggested that training is needed especially refresher workshops. The training should cater for all school board members.

The view of TSC5 is that,

Empower school board members through trainings on the roles. With regards to decision making regarding the usage of school finance, the board members should be involved in all aspects. School be informed what is curriculum attainment and the importance of it. School board members should be at all costs authorise all financial expenditures. (TSC5)

The participant also confirmed that it seems the treasurer from the parents' side can be part of the team going for withdrawals and purchasing but after the purchasing of items, the said treasurer cannot explain how much and how it was spent. In other

words, the school board is just there as a figurehead. The participant agreed that there is a need for a treasurer from the school's parents to keep their own files and keep all financial records.

4.5.5 Secretaries' mitigation to the challenges SBs face in handling school finances

According to SSC1,

It is time to select school board members who are educated and can be able to understand policies. Moreover, school board members need to be trained every year. There is a need to first translate documents in predominant language before the trainings. School board members need to be motivated by paying for their transport related and also give them refreshments. (SSC1)

SSC2 seems to struggle. The participant did not give her experience. SSC3 concurred with SSC1 when he argued that the SBs need training in financial management skills. Moreover, some of the documents are to be translated into predominant languages in the community.

The view of SSC4 is that,

On budget, they need training on how to make school budget. On transport, the MoEAC should provide transport. On the issue of distance, there is a need to put more fund on transport considering that the school stays far from the nearest facilities. With regards to

prices keeping on changing, there is a need for the MoEAC to change the formula for allocation of funds to schools. (SSC4)

Document review for SC1

Focused area	observed	Not observed	Comments
Finance files Cheque book Petty cash Requisition forms Internal finance policy	√ √ √ √	√	Internal finance policy missing
Finance committee meetings Agenda Minutes	√	√ √	No finance meetings took place
Auditors report External and internal reports	√		

Document review for SC2

Focused area	observed	Not observed	Comments
Finance files Cheque book Petty cash Requisition forms Internal finance policy	√ √ √ √ √		Documents available
Finance committee meetings Agenda Minutes	√	√ √	No finance meetings took place
Auditors report External and internal reports	√		

Document review for SC3

Focused area	observed	Not observed	Comments
Finance files	√		Some requisition forms were not signed by the chairperson
Cheque book	√		
Petty cash		√	
Requisition forms	√		
Internal finance policy	√		
Finance committee meetings	√	√	No finance meetings took place
Agenda		√	
Minutes			
Auditors report	√		
External and internal reports			

Document review for SC4

Focused area	observed	Not observed	Comments
Finance files	√		No internal finance policy

Cheque book	√		
Petty cash		√	
Requisition forms	√		
Internal finance policy		√	
Finance committee meetings	√	√	No finance meetings took place
Agenda		√	
Minutes			
Auditors report External and internal reports	√		

Document review for SC5

Focused area	observed	Not observed	Comments
Finance files	√		Internal finance policy missing Requisitions are there but not used
Cheque book		√	
Petty cash		√	
Requisition forms	√	√	

Internal finance policy			Cheque book is not available
Finance committee meetings	√	√	Signatories are referred to as finance committees.
Agenda		√	
Minutes			
Auditors report	√		
External and internal reports			

4.6 Conclusion

This chapter looked at data analysis, presentation and discussions. Data was collected from school board members on their experiences in managing school finances through interviews analysed through transcribed into script form. The researcher also analysed secondary data using relevant documents like internal school finance policies, school budgets, auditor's reports, and minutes of school board meetings.

CHAPTER FIVE: DISCUSSION

5.1 Introduction

In this chapter, findings from the data collected are discussed. **The discussion is based on the following questions:**

1. What are the roles of school board members in managing school finances at five selected schools in the Nzinze Circuit in the Kavango West Region?
2. What challenges do school board members face in carrying out their roles in managing school finances in the five schools in Nzinze Circuit in Kavango West Region?
3. What could be done to mitigate the challenges faced by school board members in handling school finances at the five selected schools in Nzinze Circuit in Kavango West Region?

5.2 The legal obligation of school boards on managing school finances

The Education Act 16 of 2001 Section 16, stipulates that every state school must establish a school board to administer, govern and manage the school by promoting its development. Moreover, the purpose of the formulation of SBs was to align the education system to the constitution to change the nature of decision-making. The Education Act further explained that SBs can help with the administration of the school to ensure effective teaching and learning programmes. According to the School Board Guide (2016), some of the responsibilities of SBs in handling school finances include administering school finances to manage school development funds, and ensuring that

the establishment and management of funds are aligned with the Ministerial requirements. According to the School Board Guide (2016), the SB is accountable for the school finances. The school board need to effectively handle and manage the school finances. According to the Operational Manual for the MoEAC (2020), the SBs have the responsibility to exercise broad control over the proper administration of the school finances within the parameters of the Education Act, regulations and guidelines to the benefit of learners and the school.

5.3 Roles of school board members in managing school finances

5.3.1 Drafting and implementing internal school policy

Literature has revealed that school board members need to develop and implement school internal finance policies. The school board should draft and implement a school financial policy that will guide them to identify procedures to ensure the integrity of internal controls and set out guidelines to ensure the effectiveness of resources, and set out the roles and responsibilities of school boards and finance committees (Mestry, 2006).

PSC1 also concurs with the literature review, as the participant indicated that the school board need to develop a financial policy. In order for the school board to draft and implement internal school finance policies, the board members need to have sound knowledge of education, and writing skills. Moreover, the board members need to be able to have the ability to articulate the content effectively. Considering the level

of education of school board members (parents), most of them obviously lack these governing skills (Khama, 2014). Based on the research findings, three school principals who participated from SC1, SC2, and SC4 indicated that at their schools they have financial policies; while school board chairpersons from the same schools that are SC1, SC2, and SC3 denied that they do not have those internal school finance policies. Furthermore, SBTSC4 who is at the same school as PSC1 who earlier on indicated that their school have an internal school finance policy denied that their school do not have an internal school finance policy. To confirm further on this, two other school board teachers from SC1 and SC4 also indicated that they do not have internal school finance policies. TSC4 and TSC5 indicated that they do not have financial policies, while, the secretaries of the board members from SC1 and SC5 indicated that they do not have financial policies.

Data analysis shows that from the five schools which participated in the study, only two schools (SC2 and SC3) provided internal school finance policies. The treasurers for SC3 confirmed that the school principal collected a sample of a finance policy, and asked school board members to endorse it. However, literature revealed that the governing body should be involved at the start and at the end of each process of creating or reviewing a school finance policy (Gann (1978)). It seems that school principals are aware that schools should develop school internal finance policies according to the financial policies and manuals. However, instead of school principals taking a leading role and guiding school board members in drafting and implementing such policies, some school principals are failing the school board members. As a result, such schools are operating without internal school finance. To avoid

mismanagement and misappropriation of funds, the school financial policy becomes an effective tool to manage the schools' finances effectively and efficiently. In schools without financial policies or where policies are ineffectively implemented, the possibility of fraud and misuse of public funds could be increased according to the literature (Mestry, 2017). A financial policy is an important management tool and is intended as a mechanism for setting goals and objectives, measuring progress towards objectives, identifying weaknesses or inadequacies, and controlling and integrating diverse financial activities carried out in schools (Mestry, 2017). School finance policies are supposed to stipulate the roles of the school board chairperson, the roles of treasurer, and the roles of school principals in handling school finance. This will empower the school board chairperson to ensure that there are no school expenditures without the approval of the school board chairperson. Indeed, drafting and implementing internal school finance policy is one of the roles of school board members in managing school finances.

5.3.2 Budget

A budget can be described as a plan for the allocation of expenditures and income to achieve the set objectives of the school (MoEAC,2020). Findings revealed that all schools have school budgets. Considering that, it is a requirement from the regional office of education for each school to provide a school budget, all school prepares school budgets. Participants indicated that they do draft and implement or approve school budgets. Some school board members especially the parents, indicated that they approve the budget, while other members stated that they also participate in

drafting the school budget. In schools where school board members are parents, they only approve the budgets and do not participate in the development process, teachers have taken more responsibilities leaving out some school board members. According to the MoEAC (2016), school boards need to prepare a school budget. It should not be an issue where teachers prepare the budget and parents only endorse it. Democratic participation is not fully implemented at schools where parents are not participating in developing the school budget. Data analysis revealed that the votes in these budgets in the five schools are all in line with the votes in the prescribed manuals of UPE and USG. According to the MoEAC (2020), in the latest guidelines for the administration of school finances, the budgetary requirements should include curriculum attainment, practical subjects, office equipment/machinery, co-and extramural/curricular activities, office administration, transport, cluster activities, relief teachers, health and hygiene, CPD, NSFP, school board, minor maintenance, school fencing, and investment account as prescribed votes. The only challenge is that some schools do not spend based on their approved expenditures, as TSC4 confirmed. Drafting a school budget as a role of the SBs has indeed answered research question 1, “What are the roles of school board members in managing school finances?”

5.3.3 Keep the financial records and appoint an accountant

The literature revealed that the school board should ensure that financial books are available and the school has opened an account. In keeping the financial records, findings revealed that most schools keep necessary financial books such as cash books, petty cash, bank reconciliations, monthly bank statements etc. This is done

because the regional office of education requires all schools to be audited and these are books that are mostly audited by independent auditors. The only common practice done by schools is that the school accountant only not the school board keeps the financial books.

According to TSC3 indicated that a school board member from the parents' side cannot be able to handle the books because of the language barrier. Indeed, an accountant needs to write and balance all financial books and it requires one to be able to have financial skills. The school board should appoint a treasurer who will keep all necessary books and file all correspondences, finance committee minutes and bank statements (MoEAC, 2016). A treasurer should keep all necessary books and file all correspondences, finance committee minutes and bank statements (MoEAC, 2016). The accountant collects the funds on behalf of the school board, especially on financial contributions or fundraisings. Based on the findings, most schools have all relevant financial files and they are up to date. It is only at SC5 that receipts are kept in pocket files.

On appointing a school treasurer, based on the findings, participants 2 and 4 (SBTSC1 and SBTSC4) indicated that school management appointed accountants instead of school board members. This finding from SC1 and SC4 shows that school board members are not involved in decision-making. Why should school management members appoint an accountant or treasurer at the expense of school board members? Another wrong experience from Participant 1, who is a PSC1 confirmed it,

“school board members cannot appoint a treasurer/accountant because of lack of financial management skills, and they will not appoint the right person who can handle school finance books” (PSC1).

The financial policies and UPE & USG manuals clearly state that the school board members should appoint a treasurer who will keep all necessary books and file all correspondences, finance committee minutes and bank statements (MoEAC, 2016). This completely shows that the school authority is undermining the school board members' ability in appointing an accountant. SBTSC1 as a school board teacher indicated that the school during the staff meeting appointed the treasurer, where school board members are not part of the meeting. From the participant's point of view, there is a concern because school board members were not involved in the appointment of the school accountant or treasurer. According to the literature review, parents, teachers, and learners who are serving on the school board are empowered by democratic theory to return to substantial control and freedom to exercise their digressions over education matters and they should operate within the legal framework of the state (Khama,2014). This is supported by the participative theory, which allows members in the education fraternity to actively participate in decision-making as opposed to traditional authoritarian management theory (Ilonga, 2016). It is mandatory for school board members to appoint the school treasurer/ accountant. Schools need to differentiate between issues of trust, and following financial policies and guidelines. Schools need to do the right thing by giving school board members the mandate to appoint the school treasurer/school account, as it is the right thing to do in following the policies and guidelines.

5.3.4 Approving all financial expenditures and withdrawals

Based on the findings, TSC2 indicated that all expenditures cannot be approved by the school board chairperson. To argue on this, there is nothing impossible in an institution governed by laws and regulations. It is a matter of following what is stipulated in the prescribed policies. The school need to complete the requisitions, the finance committee makes the recommendations before the school principal and the school board chairperson approve the expenditure. TSC5 also admitted that school board members are only informed after the expenditures. How can a school board chairperson be informed after the expenditures of items? Who has approved such expenditures? This shows clearly that some schools are not completely following the procedures as outlined by the financial manuals or as per their training. School board chairpersons are aware that there is nowhere a school can spend money before approval is granted by the school board chairperson, yet the school chairperson from SC5 indicated the school board chairperson does not approve all expenditures. Furthermore, it is indicated that the school only informed the chairperson after withdrawal and expenditures. The literature review states that school board chairpersons are only called to come and sign requisition forms on items already bought (Khama, 2014). This practically means, school boards do not approve expenditures but rather verify what was already spent. This finding revealed that there is a big gap between the school board, especially from parents and the schools in terms of approving school expenditures. This is supported by the School Board Guide (2016), which stipulates that the school board chairperson authorises any electronic

payment or any withdrawals according to the literature review. As a result, the school board are not executing their role, especially the chairperson in approving all school financial expenditures.

5.3.5 Theoretical framework

Democratic (participative) theory guided this study. This theory recognizes school board members as the biggest decision-making bodies in schools. According to Ilonga (2016), the participative theory allows members of the education fraternity to actively participate in decision-making as opposed to traditional authoritarian management theory. On drafting of the school budget, findings show that schools have school budgets and school board members participate in drafting or approving the school budget. With regard to appointing school accountants, findings indicate that at some schools, school board members do not participate in appointing the school treasurer. The school management members appoint accountants instead of a collective decision by SBs. This action is also demonstrated in the approval of expenditures, whereby in some instances, schools authorized expenditures without the approval of the school board chairperson. This implies that some school board members (parents) are not actively involved in decision-making. There is a need for all SBs to be involved in all financial decisions, as Democratic theory recognizes school board members as the biggest decision-making bodies in schools.

5.4 Challenges school board members face in carrying out their roles in managing school finances

5.4.1 Lack of skills to manage school finances

Based on findings, PSC1 believes that *“school board members do not have any knowledge or financial management skills needed to handle finances. As a result, it makes it difficult for board members to manage school finances as per Ministerial policies”*. Another school principal from SC3 also asserts that school board members lack knowledge in running school finance. CSBSC4 expressed that *“The school board have a problem of lack of knowledge to run school finance because it requires a lot of bookkeeping”*.

Low education levels and illiteracy can make people lack the skills needed. It is assumed that the poor educational background among parent members of the school board is a contributing factor to school board members not executing their roles to manage school finances. As a result, members will not interpret policies effectively, and the system will collapse. According to the literature review, Keating (2008) indicates that SGBs do not have the skills to manage huge school budgets, nor implement school finance policies. In addition to this, research conducted by Lekalekala (2006) also highlights that SGBs lack various skills in executing their task; these skills include financial management skills and fund-raising skills. Findings from school board teachers also indicated that school board members lack the skills to manage school finances. According to SBTSC1, *“school board members lack knowledge and skills. As a result, they are not able to handle school finance*

accordingly". TSC1 who is a treasurer stressed that *"school board members from parents' side cannot read, and cannot be able to interpret finance policies. Even if there is an illegal transaction on a bank statement, because of being illiterate, the parent school board will not be able to interpret it"*.

TSC4 believed that *"School board members cannot do things on their own due to lack of knowledge."* Both accountants and secretaries also believed that school board members from parents lack the knowledge and skills to handle school finances.

Parents find it difficult to understand policies, and as a result, they will rather seat and wait for teachers to tell them what to do. Despite parents' poor level of education, they remain to be the important link in the education fraternity as far as the stakeholders are concerned. It seems school board teachers' and principals' concerns are the issues of policies where finance is concerned. Considering that handling money is not an easy matter, as it requires financial knowledge and skills, there is a need for school board members to have skills to manage school finances according to the prescribed financial policies. Poor financial management leads to financial embezzlement, fraud, and mismanagement of funds. In other schools, the school principal dominates all the proceedings, making decisions regarding finances in specific directions, to ensure that the school does not result in financial mismanagement. This probably was the reason school principals did not include school board members in some decision-making, as the participants argued it. A lack of skills to manage school finances was perhaps the reason in many instances why school governing bodies have been subjected to forensic audits by the Department of Education due to the mismanagement of funds through misappropriation, fraud,

pilfering of cash, theft and improper control of financial records (Mestry, 2006). Haindongo (2019) also confirms the same sentiments when she revealed that many schools audited in Kavango West Region lack financial management.

Findings revealed that all participants from principals, school board teachers, parents, and accountants indicated that school boards from the parents' side lack financial management. The majority of the parents of the school board cannot interpret financial policies. They even hardly understand what is stipulated in bank statements. It is very difficult for them to keep financial files and records according to one participant. Both school principals, school board teachers, and accountants believed that parents of the school board are not performing their roles because of poor educational backgrounds. Although school board meetings are being conducted in their pre-dominant languages, the fact remains policies are written in English and the message becomes a secondary source to parents. Their willingness to be elected as board members clearly shows that they have the energy to work, but their level of education limits them from handling financial books. The absence of skills to manage school finance results in school principals dominating the proceedings. Due to instances of financial embezzlement, fraud, and mismanagement of funds in schools, Mestry (2006) states that SGB members are placed under tremendous pressure to manage their schools' finances because they are unable to work out solutions to financial problems, because of their lack of financial knowledge, skills and expertise. Khama (2014) believes that school board members (parents) lacked sufficient knowledge and capacity to perform this task, as a result, their participation is minimal.

5.4.2 Lack of financial structures

A lack of financial structures means schools do not have financial policies, schools do not have budgets, schools do not have finance committees, schools are not audited, etc. Findings show that some of the schools, and the structures are there, and it was proven by the document review. TSC5 stated it clearly that, the school is aware of the structures, but they are not in existence in their situations. Supplementary, Khama (2014) also expressed that some schools do not have a finance committee and record books on finances are not audited, as a result, finances are handled on an ad-hoc basis. This also applies to schools where structures are there, but they are not followed in one way or another. For example, SC4, the school principal indicated that they were busy finalising the school's internal policy on finance.

5.4.3 Ineffective implementation of school internal financial policy

SC3 has a finance committee, and their accountant indicated that not all expenditures are approved by the school board chairperson. In most of the schools that have finance committees, there are no meetings taking place. The document review shows that, at the five schools, there were no minutes from finance meetings, and the agendas were missing in all five files. According to Mestry (2006), one of the reasons for the mismanagement of funds and confrontations between SGBs and principals is the absence of an effective school financial policy or the ineffective implementation of the financial policy where it exists. In support of Mestry, another piece of the literature revealed that school principals approve expenditures without involving school board members (Khama, 2014). For a school to manage its finances effectively and

efficiently, a school finance policy must be drafted, and be adopted by all relevant stakeholders and implemented accordingly.

5.4.4 Language Barrier

All participants indicated that the language barrier is the main challenge all school board members are experiencing. Although school board meetings are conducted in their predominant languages, the fact remains that, it is a secondary source to school board members from parents and there is a gap, especially in the interpretation of financial policies according to SBTSC1. It seems English as a language is making school board members from the parents' sides not effectively execute their roles. This was proven by Ilonga (2016), who discovered that all parent members from four schools visited, and stated that language was one of the barriers to their ineffectiveness. Parent members from SC1 and SC2 stated that the ministerial documents including the policies are written in English, which they could not understand. It is very difficult to expect a parent to handle financial books when such a parent cannot understand the English language. The language barrier seems to be the catalyst in the school challenges in handling school finances. Requisition forms where school board chairpersons sign to approve expenditures are written in English. In this way, some of the school board chairpersons sign requisition documents and approve the expenditures by simply trusting the accountant who always asks them to sign this document. With money, there are always issues of trust. In addition, bank statements are in English and school board parents especially the treasurers cannot interpret these bank statements. All in all, all finance books are written in English

and it is difficult to maintain transparency with school board members from the parents' side.

5.4.5 How my framework guided my study

Many institutions such as schools have moved away from authoritarian theory because this management style was based on a leadership style where a leader dictates policies and procedures without any meaningful participation by the subordinates (Duckitt, 2002). The lack of financial structures explained this theory well.

At some schools, structures are there but not followed, while at other schools, the structures are not there at all. For example, at schools where structures are there, some school principals approve expenditures without the approval of the school board chairperson and their finance meeting minutes are not available which shows that such schools do not hold finance meetings. To support these arguments, the MoEAC in Operational Manual for school finances (2020) clearly states that the biggest contributor to the mismanagement of funds is some school principals who overrule School Board chairpersons/Administrative Officers for payments of unplanned/unauthorized expenditures and as a result, it creates loopholes that are being capitalized on by the Administrative Officer etc. for embezzlement (p.25). This implies that there is no democracy taking place at some schools, as SBs especially from the parents' side are not actively involved in all financial decisions.

5.5 Mitigations to the challenges faced by SBs in handling school finances

5.5.1 Drafting and implementing the school's financial policy

In schools that do not have a school financial policy, participants indicated that there is a need to establish financial policies to guide them on how to handle schools' finances effectively and in a transparent manner. According to Mestry (2006), the formulation of schools' financial policies is fundamental. There is a need to set up rules and regulations to guide institutions on how to handle finances effectively. Most participants also supported the issue of developing school financial policy, to help them have a channel of communication with regard to handling school finances. The policy will help them to know steps to follow after a school receives or collects money.

According to PSC1, school boards need to verify the money in the school account, and then draw a budget before the school starts utilising the fund. The policy will also outline the roles of the school principal, the school board chairperson, the accountant/treasurer, the secretary, and the finance committee. The policy will help school board members to understand their roles in handling school finances. School board members especially the parents, will be empowered.

5.5.2 Training of school board members in school financial management

All participants from all school board members called for school board training, unlike how it was done whereby the only member to be trained was the school board chairperson. Participant 2 (SBTSC3) also indicated that if possible, training can be done according to portfolios. Participant 2 (SBTSC4) called for annual refresher

workshops for school board members. Participant 4 (TSC4) said school board members need to be trained at the beginning of each financial year for them to be ready for that financial year. This statement indicates that school board members are ready to be instilled with the knowledge and skills that they lack to handle school finances.

According to Nwosu (2017), the training of SGB members is crucial in ensuring that they have the necessary capacity, full knowledge and understanding of their roles and responsibilities. After the election of school board members, there must be training intervention (Onderi & Makori, 2012). The training can assist the SB in effectively handling school finances in accordance. It will also equip them to contribute to the improvement of the overall quality of teaching and learning in the school (Mestry, 2004). Dillon (2010) argues that people are not born understanding the intricacies of schooling. School board training helps citizens to speed up quickly with the practical knowledge to perform their roles. The term of office for school board members is only three years. Therefore, there is a need to keep on training new incumbents to be equipped with the necessary knowledge and skills needed to handle school finances. In addition, most of our school board parents are illiterate and lack the knowledge and skills needed to execute their work effectively. There is so much knowledge needed to implement financial policies. According to the literature review, it is important to train school board members because it helps to build better content, advance learning, and close the gaps in board learning (Dillon, 2010). Therefore, giving them training will help them gain the power and confidence of knowing what they are to do.

Overall, skills are not automatically acquired when parents are elected to serve on the school board, but can only be acquired through training (Joubert, 2005). The MoEAC in the Operational Manual for school finances (2020), also recommends training of school principals, administrative officers and School Board members, on policy issues, online banking as well as basic bookkeeping, collecting, handling and depositing of SDF and EG (p. 25).

5.5.3 Language barrier

Based on findings, school principals, school board chairpersons, school board teachers, accountants, and secretaries participated indicated that parent-school board members experience language barriers. To overcome language barriers, the participants suggested that retired civil servants be considered during the election of the new school board. Alternatively, the requirement for a parent to serve on the school board should be revised, for example, to consider key positions such as treasurer, and chairpersons to be occupied by at least people who are good in English as a language both in writing and speaking. Considering that all financial documents are written in English, there is an urgent need for the financial books to be handled by an educated person to ensure that they are effectively handled accordingly. A chairperson must know what he/she is signing for nowadays. Participant 4 (CSBSC4) said,

“Sometimes he is called to come and sign a hip of approval forms in order to balance their files”

In this case, the school board chairperson signed the forms out of trust and fear of the school authority.

5.5.4 How my framework guided this study

The democratic (participative) theory was used to guide this study. School Board (SB) is a democratic governing body that is given the mandate by the Education Act 16 of 2001 to manage school finances. This theory recognizes school board members as the biggest decision-making bodies in schools. According to Ilonga (2016), the Participative Theory allows members of the education fraternity to actively participate in decision-making as opposed to traditional authoritarian management theory. As a result, all financial decisions at school are supposed to be done with the consultations of school board members. According to Participant 4 (TSC4), the school approves withdrawals and expenditures instead of the school board chairperson. This proved that there is no democracy at schools because school board members were not involved in decision makings. Another finding revealed that the appointment of the school finance committee and school accountant is done by the school management instead of the school board according to Participant 1 (PSC1). Participant 1 (PSC1) argued that the school board members lack financial skills and cannot appoint the right persons to handle school finances. These exercises clearly show that the SBs are undermined by not involving them in decisions making. However, on a positive note, findings revealed on making schools budgets, school board members are usually involved. This shows that schools are exercising democracy. School principals are not supposed to dominate the proceedings. Many institutions such as schools have moved

away from authoritarian theory because this management style was based on a leadership style where a leader dictates policies and procedures without any meaningful participation by the subordinates (Duckitt, 2002). As a result, the school board might not have the opportunities to actively participate in schools' financial decisions. Therefore, the researcher opted for the Democratic/participative style as this theory has become more popular nowadays.

Locke (1979) states that participative leadership is any power-sharing arrangement in which workplace influence is shared among individuals who are otherwise hierarchically unequal. He further urged that, unlike autocrats, democratic leaders expect people who report to them to have in-depth experience and to exhibit self-confidence.

According to Khama (2014), parents, teachers, and learners who are serving on school boards are empowered by democratic theory to return total control and freedom to effectively handle school finances without any reservations over education matters and they will operate within the legal framework of the state. This Democratic (Participative) theory guided this study.

5.6 Chapter Summary

In this chapter, the researcher presented interpretations and discussions of the data collected. Most participants gave their honest opinions based on what they know, what they were trained and what they are doing at their schools. According to the

interpretations, school principals seem to know all roles of school board members, while school board who are parents know little roles such as making school budgets and withdrawing money. School treasurers/accountants know the roles of school board members in managing school finances, and it seems they simply ignore the involvement of school parents or perhaps maybe they fear the school authorities, as was stated by the Treasurer at SC5.

The majority pointed out the issues of language barriers and lack of knowledge and skills as their main challenges. On the issues of mitigations, the participants recommended drafting and implementing the school's internal policies. The participants believed, the financial policies in schools will guide them in their daily operations when it comes to handling school finances. The participants further called for proper training of school board members, where all school board members need to be trained instead of training the school board chairpersons. The participants also believed, if possible, the MoEAC should revise the requirements for a parent to serve on the school board, to consider the levels of education, especially in key positions such as chairpersons and treasurers. In Chapter 6, the researcher will look at the summary, conclusion, and recommendations of the study.

CHAPTER SIX: SUMMARY, CONCLUSION AND RECOMMENDATIONS

6.1 Introduction

This chapter presents the summary, conclusions and recommendations of the study.

6.2 Summary of the findings

The study aimed to find out the experiences of school board members in managing school finances at five public schools in the Nzinze Circuit. Thus, the researcher used the following themes; the roles of school board members in managing school finances, challenges faced by school board members in carrying out their roles in managing school finances, and mitigations of the challenges faced by school board members in handling school finances.

According to the findings, the roles of school board members in managing school finances include approving budgets, developing schools' financial policies, authorising withdrawals and expenditures, appointing a school accountant and finance committee, serving as signatories and preparing financial reports. In the case of approving the budget, their role is supposed to develop the school budget not to approve what has been prepared by the teachers. All school board members need to participate in developing the school budget. In the case of developing internal school finances, all schools need to develop this policy. During the development of this policy, all school board members need to participate and give their input. It is bad to see that out of five schools, only one school has visible internal school finance, and the absence of this policy in school is making schools handle finance haphazardly.

The school board chairperson should be the one to approve all financial expenditures not the school principals even if there is an emergency. All school board members need to participate in appointing school accountants, finance committees, and signatory members according to the Namibian Education Act 16 of 2001.

The literature review indicated that the roles of school board members in managing school finances include drafting and implementing internal school finance policy, approving the budget, keeping records, opening a school account, appointing an accountant, appointing signatory powers, appointing a finance committee and appointing a school auditor.

Participants explained that the challenges faced by school board members in managing school finances include lack of knowledge on financial management, lack of training in some school board members, language barriers, school board members not approving withdrawals and expenditures in some schools and illiterates in some school board members. In addition, literature revealed that some of the challenges include a lack of skills to manage school finances, lack of financial structures, limited training of school board members and language barriers. Findings further revealed that the mitigations to some of these challenges include training all board members, remunerations to school board members, selecting parents who know financial management appointing the school's accountant on a full-time basis and developing financial policies. Furthermore, the literature revealed that some of the mitigations to the challenges include drafting and implementing financial policies and training school board members in school financial management.

The researcher believed that the study would enlighten school board members at the five selected schools on the challenges they are facing in managing school finances. Furthermore, the study will enlighten policymakers on challenges faced by school board members towards implementing financial policies at the five selected schools. The targeted school board members are supposed to be twenty-five (25). The researcher used purposeful sampling to select the principal, the school board chairperson, the secretary, the treasurer, and one teacher serving on the school board considering that they are directly involved in school financial matters. Only 23 school board members participated whereby three were school principals, five were school board teachers, five were school board chairpersons, 5 were school board secretaries, and 5 were school treasurers. Interviews and document analysis were used to get information from sampled participants. The data were then integrated and summarised.

6.3 Conclusion

In conclusion, with regard to the roles of school board members in managing schools' finances, the findings show that school principals know the roles of school board members in managing school finances. However, in some instances, school principals undermined the board members especially chairpersons who are normally parents, are side-lined when approving school expenditures. Even though there are emergencies, these are issues of policies. Proper planning needs to be done so that the school board chairperson can approve all financial expenditures. By law school board chairperson

should be part of the signatories therefore the matter requires enforcement of the law/policies.

On drafting and implementing school financial policies, schools also overlook school boards from parents by just asking them to endorse the policies without involving them in drafting or developing these policies. On keeping records, and appointing an accountant, schools also undermine school boards from parents that they are not able to keep records due to their level of education, while on appointing a treasurer, some schools appoint a staff member without the consultation of the school board from parents. On signatory powers, all five schools opted for two members from school board teachers and one from parents and this has created a loophole for schools to be able to conduct withdrawals without involving school board members from parents. Most school board members from the parents' side do not know the roles or importance of school finance committees. School management appoints school accountants and school independent auditors. Findings show that the school board chairpersons at some schools do not approve all expenditures, and schools gave irrelevant reasons that were due to emergencies.

Regarding the challenges faced by school board members, almost all participants from principals, school board teachers, secretaries and accountants stated that school board members from parents lack the skills to handle school finances. Participants further stated that the training that was offered to only school board chairpersons could not help to remedy the situation. It was also pointed out that the language barrier is a big concern considering that all financial books or policies are written in English. Fewer

schools experience problems of lack of financial structures, for example, SC5 does not have a financial policy in place, and the committees' minutes could not be traced which means they do not conduct finance committee meetings. Some of the board members mentioned the issue of transport and lack of motivation like school board members not being given incentives. An emphasis was made with regards to the formula the ministry uses to allocate funds, where schools with few enrolments are disadvantaged by receiving less amount of money while their school needs are the same as for those with a big number of enrolments.

Concerning mitigations to the barriers faced by school board members, participants from school principals, school board teachers, school board chairpersons, secretaries, and accountants all indicated that there is a need for school board members to be trained and be given refresher workshops. The training should be for all school board members not only the school board chairpersons. It can be precisely to their roles in the handling of school finances. Moreover, training should be at the beginning of each financial year. Participants also proposed that there is a need to consider people who can read and write and understand English during the election of the school board. Alternatively, develop books for school board members in their predominant languages so that SBs can understand what is expected from them. Board members also asked for incentives from the school board even a small amount just to buy bread.

6.4 Recommendations

This study makes the following recommendations:

Recommendations to the school board members

- a. School board members need to develop an action plan.
- b. The board members need to develop internal school financial policies.
- c. School board members should make sure that no fund should be withdrawn or transferred without the approval of the school board chairperson. The chairperson should also consult other members before any authorisation of withdrawals.
- d. Any expenditure should be approved by the chairperson on the requisition form before the fund is spent. School principals should not approve any expenditure at all.
- e. Schools are to consider appointing two signatories from parents, and one of the signatories to be the school board chairperson as mandatory.

Recommendations to the MoEAC

- a. A policy should be made to appoint educated parents who can able to interpret financial policies. E.g. retired civil servants, church leaders, etc.
- b. Alternatively, to translate the roles of school board members in managing school finances in their predominant languages (pamphlets).
- c. Offer training to school board members especially those that are directly involved with finance on regular basis, especially at the beginning of each financial year.
- d. The MoEAC to change its formula of allocating funds to schools as all schools including schools with few learners need things like photocopier machines, computers, etc., (National standard).

- e. Regional offices to avail transport to schools to transport goods to school after some purchases.
- f. MoEAC to consider appointing a school accountant on a full-time basis.
- g. MoEAC should allow schools to budget incentives for school board members even small amounts for motivation purposes.

6.5 Recommendations for further research

The study recommends further research on the following topics:

1. Challenges faced by School Principals in handling school finances.
2. Experiences of School treasurers in handling school finances.
3. The school's internal finance policies. The roles of school board chairpersons.

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APPENDICES

A: Ethical clearance certificate



ETHICAL CLEARANCE CERTIFICATE

Ethical Clearance Reference Number: HREC-NH/09/11/2020 **Date:** 09-11-2020

This Ethical Clearance Certificate is issued by the University of Namibia Research Ethics Committee (UREC) in accordance with the University of Namibia's Research Ethics Policy and Guidelines. Ethical approval is given in respect of undertakings contained in the Research Project outlined below. This Certificate is issued on the recommendations of the ethical evaluation done by the Faculty/Centre/Campus Research & Publications Committee sitting with the Postgraduate Studies Committee.

Title of Project: THE PERCEPTIONS OF SCHOOL BOARD MEMBERS ON MANAGING SCHOOL FINANCES AT FIVE SCHOOLS IN NZINZE CIRCUIT IN KAVANGO WEST REGION

Nature/Level of Project: M.Ed. (NON-HEALTH) (NQF9)

Researcher: ELIA K. KANGUMBE

Student Number: 200110063

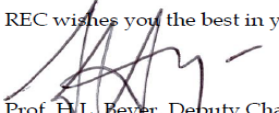
Faculty: EDUCATION

Supervisor(s): DR D. NKENGBEZA

Take note of the following:

- (a) Any significant changes in the conditions or undertakings outlined in the approved Proposal must be communicated to the UREC. An application to make amendments may be necessary.
- (b) Any breaches of ethical undertakings or practices that have an impact on ethical conduct of the research must be reported to the UREC.
- (c) The Principal Researcher must report issues of ethical compliance to the UREC (through the Chairperson of the Faculty/Centre/Campus Research & Publications Committee) at the end of the Project or as may be requested by UREC.
- (d) The UREC retains the right to:
 - (i) Withdraw or amend this Ethical Clearance if any unethical practices (as outlined in the Research Ethics Policy) have been detected or suspected,
 - (ii) Request for an ethical compliance report at any point during the course of the research.

REC wishes you the best in your research.



Prof. H.L. Beyer, Deputy Chair: HREC-NH
pp Chair: HREC-NH

B. Research permission letter from UNAM

CENTRE FOR POSTGRADUATE STUDIES

University of Namibia, Private Bag 13301, Windhoek, Namibia
340 Mandume Ndemufayo Avenue, Pioneers Park
☎ +264 61 206 3275/4662; Fax +264 61 206 3290; URL: <http://www.unam.edu.na>



17 November 2020

Student Name: ELIA K. KANGUMBE

Student number: 200110063

Programme: Master of Education

Approved research title: THE PERCEPTIONS OF SCHOOL BOARD MEMBERS ON MANAGING SCHOOL FINANCES AT FIVE SCHOOLS IN NZINZE CIRCUIT IN KAVANGO WEST REGION

TO WHOM IT MAY CONCERN

I hereby confirm that the above mentioned student is registered at the University of Namibia for the programme indicated. The proposed study met all the requirements as stipulated in the University guidelines and has been approved by the relevant committees.

Permission is hereby granted to carry out the research as described in the approved proposal.

Best Regards

A handwritten signature in black ink, appearing to read 'Seth J. Eiseb', is written over a horizontal dashed line.

Dr. Seth J. Eiseb

Acting Director: Centre for Postgraduate Studies

Tel: +264 61 2063414

E-mail: directorpgs@unam.na

17/11/2020

Date

C. A permission letter from the MoEAC, Kavango West Region



**KAVANGO WEST REGIONAL COUNCIL
DIRECTORATE EDUCATION, ARTS AND CULTURE**

Tel No: (066) 264976

Email: kavangowestec@yahoo.com

Enquiries: Faustina Sikongo

Ref: 26 / 1 / 16

Private Bag 6193, Nkurenkuru
Namibia

20 November 2020

Mr. Elia K. Kangumbe
P O Box 2552
Rundu

RE: PERMISSION TO CONDUCT A RESEARCH STUDY AT THE IDENTIFIED SCHOOLS IN NZINZE CIRCUIT, KAVANGO WEST REGION.

1. The Ministry of Education, Arts and Culture Kavango West wishes to acknowledge receipt of your letter dated 18 November 2020, seeking permission to conduct an academic research for your Master Degree of Education on the topic: **The perceptions of school board members on managing school finances at five schools in Nzinze Circuit.**
2. Permission is hereby granted to you provided you seek for further clearance from the Circuit Inspector of Education where you wish to conduct your research to ensure that:
 - Permission is sought from the school Principals;
 - Teaching and Learning is not interrupted and
 - All participation is voluntary.
3. Furthermore, you are kindly requested to share your research findings with the Ministry of Education, Arts and Culture Kavango West after completion of your study. You may contact the Deputy Director for Programme and Quality Assurance (PQA) for submission of a summary of your research findings.
4. We wish you all the best in conducting your research.

Sincerely,

.....
TEOPOLINA HAMUTUMUA
REGIONAL DIRECTOR OF
KAVANGO WEST



..20/11/2020
DATE

All official correspondences must be forwarded to the office of the Chief Regional Officer

D. A letter to sick permission from the Circuit Inspector

Mr Kangumbe Elia Kayembe

P.O.Box 2552

Rundu

26 November 2020

The Circuit Inspector

Nzinze Circuit

Private Bag 6193

Nkurenkuru

Dear Mr. Kandere

**Re: PERMISSION TO COLLECT DATA FOR M.ED THESIS IN SCHOOLS IN NZINZE
CIRCUIT**

The above matter refers;

I am a student at University of Namibia doing a Master Degree of Education in the department of Education Foundation and Administration in the Faculty of Education. Currently I am doing a research as part of the requirement for my Master Degree.

I am currently investigating “**The perceptions of school board members on managing school finances at five schools in Nzinze Circuit in Namibia**”. The schools in Nzinze Circuit have been chosen as a source of information for this research.

Therefore, I am kindly requesting for permission to collect data in the schools in Nzinze Circuit. I will ensure that the schools proceedings are not interrupted. Moreover, data will be collected after school hours. Please note that the research is purely academic and the information obtained from the schools will be treated strictly confidential.

I will be very grateful if you will consider my request.

Yours faithfully



Elia Kayembe Kangumbe (Mr.)

(M.Ed student)

E. A letter to seek permission from school principal

Mr Kangumbe Elia Kayembe

P.O.Box 2552

Rundu

8 February 2021

The Principal

Dear _____

Re: PERMISSION TO COLLECT DATA FOR M.ED THESIS AT YOUR SCHOOL

The above matter refers;

I am a student at University of Namibia doing a Master Degree of Education in the department of Education Foundation and Administration in the Faculty of Education. Currently I am doing a research as part of the requirement for my Master Degree.

I am currently investigating “**The perceptions of school board members on managing school finances at five schools in Nzinze Circuit in Namibia**”. Your school has been in chosen as a source of information for this research.

I am kindly requesting for permission to conduct part of my research at your school. I would like to interview your **school board chairperson, treasurer, secretary, one teacher** serving in the school board, and **yourself the school principal**. Please take note that the research is purely academic and the information obtained from the school will be treated strictly confidential. No names or personal details will be mentioned in the research. I intent to conduct the interviews after school programs so that I don't interrupt the school proceedings.

I will be very grateful if you will consider my request.

Yours faithfully



Elia Kayembe Kangumbe (Mr.)

(M.Ed student)

081 20 55 7 22

F. Interview guide for all participants

Interview Guide for Participants

Topic: Perceptions of school board members on managing school finances at five schools in Nzinze Circuit in Kavango West Region

Section A: Introduction

My name is Elia Kayembe Kangumbe.

I am a student at University of Namibia doing a Master Degree of Education in the department of Education Foundation and Administration in the Faculty of Education. Currently I am doing a research as part of the requirement for my Master Degree.

Section B: Interview questions

1. What are the roles of school board members on managing school finances at your schools?

(Let them name and explain the roles. Follow-up questions may be needed)

2. What challenges do your school board members face in carrying out their roles in managing school finances in your school?

(Let them name and explain the challenges. Follow-up questions may be needed)

3. What could be done to mitigate the challenges faced by school board members in handling school finances at your school?

(Be in control, go through all the challenges the participant gave you and ask the participant to suggest a solution)

Use only this same guide for all your participants

G. Document review guide

Document review

Topic: **Perceptions of school board members on managing school finances at five schools in Nzinze**

Circuit in Kavango West Region

Student Name: **Elia Kayembe Kangumbe**

Student No: **200110063**

Name of school: _____

Date: _____

Focus area	Observed	Not observed	Comments
Finances files <ul style="list-style-type: none"> ❖ Cheque book ❖ Reconciliation ❖ petty cash. ❖ bank statements ❖ Requisition forms 			
Finance committee meetings <ul style="list-style-type: none"> ❖ agenda ❖ minutes ❖ Important finance issues discuss 			
Auditors report <ul style="list-style-type: none"> ❖ external auditors report 			

H. Plagiarisms analysis

URKUND

Urkund Analysis Result

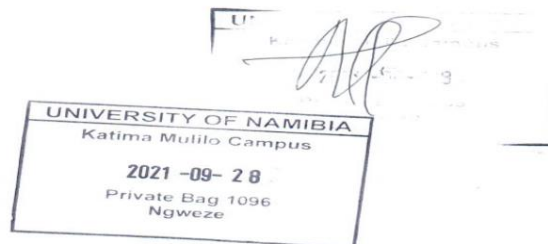
Analysed Document: Elia K. September 27 2021 (1).docx (D113593986)
Submitted: 9/27/2021 8:50:00 PM
Submitted By: dnkengbeza@unam.na
Significance: 12 %

Sources included in the report:

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H. Language editor certificate



08 October 2021

To whom it may concern:

RE: Confirmation of proofreading and editing

This letter serves to confirm that the document detailed below has been proofread and edited by Dr Justina Amakali. The editor has concentrated on the following: spelling, grammar, accuracy, consistency and cohesion.

Upon completion of editing, two documents were sent to the author, the document with the track changes and the ready-to-submit document.

Title: The perceptions of school board members on managing school finances at five schools in the Nzinze Circuit in Kavango West Region

Student: Elia K. Kangumbe

Student No: 200110063

Sincerely,

Dr Justina Amakali

Justina Amakali, PhD (English Studies) UNAM; MPhil (Second Language Studies) Stellenbosch University; B. Hons (ETD)UJ; Further Diploma (English Language Teaching) UJ; Diploma (Proofreading & Copy-editing) Black Ford Centre, UK.

I. Language editor certificate for 2023



20 February 2023

To whom it may concern:

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Upon completion of editing, two documents were sent to the author, the document with the track changes and the ready-to-submit document.

TITLE: EXPERIENCES OF SCHOOL BOARD MEMBERS IN MANAGING SCHOOL FINANCES IN FIVE PUBLIC SCHOOLS IN NZINZE CIRCUIT, KAVANGO WEST REGION

NAME: ELIA KANGUMBE

STUDENT NO: 200110063

Sincerely,

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