THE GRANTING OF SCHOOL FEE EXEMPTIONS BY GOVERNING BODIES IN PUBLIC SCHOOLS IN GAUTENG

by

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MINI - DISSERTATION

Submitted in partial fulfillment of the requirement for the degree

MAGISTER EDUCATIONIS

in

EDUCATIONAL MANAGEMENT

in the

FACULTY OF EDUCATION AND NURSING

at the

RAND AFRIKAANS UNIVERSITY

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2002

ACKNOWLEDGEMENTS

I would like to express my sincere gratitude and appreciation to the following, for without their guidance, inspiration, direction and encouragement I would not have managed to fulfil the requirements for the degree, Magister Educationis.

- The Almighty God who provided me with courage and strength.
- Prof. TC Bisschoff (Supervisor) and Dr R Mestry (co-supervisor) for the many hours spent offering advice, encouragement and guidance. Your invaluable input is most appreciated and highly valued.
- Members of the SMT's and SGB's who participated in this study.
- My husband, Sam, for his warmest everlasting support, encouragement, financial assistance and undivided love throughout my studies.
- My four children; Lehlonoholo, Rhulani, Tinyiko and Amukelani for their tolerance and understanding throughout the times of this research.

SYNOPSIS

This research focuses on the granting of school fee exemptions by governing bodies in public schools in Gauteng. The granting of school fee exemption is presenting a new challenge to school financial management for the School Governing Bodies. This challenge is that due to insufficient funding received by the schools from the Department of Education, the SGB must, under Section 36 of South African School Act, take all reasonable measures within its means to supplement the resources supplied by the State in order to improve the quality of education provided by the school to all learners at the school.

The literature study revealed that an apparent disparity exists between the intended results of policy implementation and the actual implication thereof for public schools. In order to gain a comprehensive understanding of this phenomenon the research design is qualitative.

The aim of this research is to:

- Identify the requirements set by SASA for the granting of school fee exemptions in public schools;
- Explore the management of school fee exemptions by the SGB and SMT members in public schools as part of school financial management;
- Determine the implication of the granting of school fee exemptions on the school budget; and
- Establish the guidelines to assist the SGB in the granting of school fee exemptions in public schools.

The following research methods were employed to gather the research data: Literature study, focus group interviews, individual focussed interviews and observation.

Three major categories emerged from the data analysis, namely: Policy Related Issues, Capacity, Financial Implication and Financial Management. Subcategories emerged under these broad categories:

Policy Related Issues

- School governing bodies appear to fail to interact timeously with legislation and policy, resulting in the status quo being perpetuated.
- Political organisations appear to interfere in matters of school fees, resulting in the school experiencing difficulties in implementing the policy.

Capacity

Financial and Human Resource capacity are two essential aspects required by the school governing bodies for managing school funds.

Financial Implication

- Schools appear not to have a resolution as contemplated in Section 39 of South African School Act to charge school fees.
- School fee exemption criteria appear to exacerbate the task of the SGB to draw up their budget, and hinder the collection of school fees.

Financial Management

- It appears that financial statements are not issued and the funds are not appropriately handled and managed by the SGB.
- The SGB appears not to keep financial records properly and is not accountable of some of the money received through fund raising.

The study concludes with the summary and recommendations for the granting of school fee exemptions by governing bodies in public schools.

SINOPSIS

Hierdie navorsing fokus op die toekenning van skoolgeldvrystellings deur beheerliggame in openbare skole in Gauteng. Die toekenning van skoolgeldvrystelling is 'n nuwe uitdaging vir Skoolbeheerliggame ten opsigte van skole se finansiële bestuur. Hierdie uitdaging spruit voor uit die feit dat onvoldoende befondsing deur skole van die Departement van Onderwys ontvang word en dat die Skoolbeheerliggaam onder Afdeling 36 van die Suid-Afrikaanse Skolewet alle redelike maatreëls moet toepas om die hulpbronne wat deur die staat voorsien word aan te vul om die gehalte van die onderwys wat deur die skool aan alle leerders in die skool verskaf word, te verbeter.

Die literatuurstudie het aan die lig gebring dat daar blykbaar 'n gaping bestaan tussen die doelstellings met die implementering van die beleid, en die werklike implementering daarvan in openbare skole. Met die oog op 'n omvattende begrip van hierdie verskynsel is besluit op 'n kwalitatiewe navorsingsontwerp.

Die doel van die navorsing is:

- Om die vereistes wat deur SASA vir die toekenning van skoolgeldvrystelling in opebare skole gestel word, te identifiseer;
- Om die bestuur van skoolgeldvrystellings deur lede van die SBL en SBS in openbare skole as deel van die finansiële bestuur van die skole te ondersoek;
- Om die implikasies van die toekenning van skoolgeldvrystellings vir die skoolbegroting te bepaal; en
- Om riglyne saam te stel wat die SBL kan ondersteun in die toekenning van skoolgeldvrystellings in openbare skole.

Die volgende navorsingsmetodes is gebruik met die oog op die insameling van data: literatuurstudie, fokusgroeponderhoude, individuele fokusonderhoude en waarneming.

Drie hoofkatergorieë het uit die dataontdeling na vore gekom, naamlik: Beleidverwante Aangeleenthede, Kapasiteit, Finansiële Implikasie en Finansiële Bestuur.

Beleidverwante Aangeleentahede

- Skoolbeheerliggame misluk blykbaar ten opsigte van tydige kennisname van wetgewing en beleid, wat tot gevolg het dat die status quo gehandhaaf word.
- Politieke organisasies meng blykbaar in met sake rakende skoolgeld, sodat die skool probleme ondervind met die implementering van beleid.

Kapasiteit

 Finansiële en Menslike Hulpbronkapasiteit is twee kernaspekte wat deur die skoolbeheerliggame in ag geneem mot word in die bestuur van skoolfondse.

Finansiële Implikasies

- Skole het blykbaar nie 'n voorneme soos voorgestel in Afdeling 39 van die
 Suid-Afrikaanse Skolewet om skoolgelde te vra nie.
- Kriteria van skoolgeldvrystelling bemoeilik blykbaar die taak van die SBL om hulle begroting op te stel, en verhinder die insamel van skoolgelde.

Finansiële Bestuur

 Dit kom voor asof finansiële state nie uitgeruik word nie en dat die fondse nie doeltreffend gehanteer en bestuur word deur die SBL nie. Die SBL hou blykbaar nie voldoende finansiële rekords nie en is nie aanspreeklik vir sekere bedrae geld wat deur fondsinsameling ontvang word nie.

Die studie sluit af met 'n opsomming en aanbevelings vir die toekenning van skoolgeldvrystellings deur beheerliggame in openbare skole.



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CHAPTER ONE

BACKGROUND TO THE PROBLEM, AIMS AND RESEARCH METHODOLOGY

1.1 BACKGROUND TO THE PROBLEM

One of the biggest problems facing the South African economy is the high level of unemployment. According to Statistic South Africa (2002:9), 26,4 percent of economically active people between the age of 5 and 65 were unemployed in the year 2001. The report further indicated that there were a total of 28 percent economically active unemployed females as compared to 24,8 percent economically active unemployed males in the country. A further analysis of the report revealed that the total unemployed rate is the highest among African women and the lowest among White men. Figure 1.1 gives an official summary of the unemployment rate by population group and sex as in February 2001.

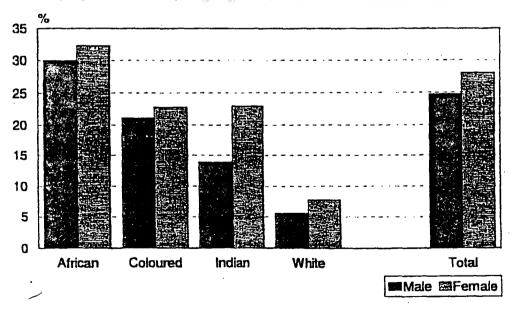


FIGURE 1.1: OFFICIAL UNEMPLOYMENT RATE BY POPULATION GROUP
AND SEX IN FEBRUARY 2001

(Source: Adapted from Statistics South Africa, 2001: vii)

The unemployment rate in the country poses a serious challenge to the school financial management due the growing number of parents who cannot afford to pay school fees.

According to SABC News (January: 2002), it was reported that an 18 year old boy has been repeating grade eight for three consecutive years. On investigation it was discovered that the boy has never received his final year report from the school for the past three years because his parents could not afford to pay school fees. The school thus decided to punish the boy by not issuing his end of the year report, which resulted in him not being able to proceed to the next grade because he did not know whether he had passed or failed the grade.

In the Sowetan (Anon., 2002:5), it was reported that young people from Eldorado Park in Johannesburg were staying away from school because their parents could not afford to pay school fees and buy them uniform.

According to Section 5(3) of the South African School Act (RSA, 1996), hereafter referred to as SASA, no learner may be refused admission to a public school on the ground that his/her parents are unable to pay, or has not paid school fees determined by the governing body.

The above mentioned examples clearly indicate that either most parents are not familiar with the contents of Section 5(3) of SASA, or the School Management Team (henceforth SMT) and the School Governing Body (henceforth SGB) of schools do not follow the guidelines in matters pertaining to the payment of school fees as stipulated in SASA.

Recent reports in the media (Anon., 2002:5 & SABC News, January, 2002) indicate that there is a growing number of parents who cannot afford to pay school fees in the country due to lack of employment.

Section 39 (4) of SASA makes provision for the Minister of Education after consultation with the Council of Education Ministers and the Minister of Finance, to make regulations regarding the equitable criteria and procedures for the granting of school fee exemptions. The nature of the exemptions can be total exemption, partial or conditional exemption [SASA, section 39(2)].

The granting of school fee exemptions is presenting a new challenge to school financial management for the SGB. This challenge is that due to insufficient funding received by the schools from the Department of Education, the SGB must, under section 36 of SASA, take all reasonable measures within its means to supplement the resources supplied by the state in order to improve the quality of education provided by the school to all learners at the school.

Recently the learners in the township of Tsakane (Ekurhuleni East: D5, Gauteng province) and Balfour (Mpumalanga Province) boycotted schools for almost six weeks demanding a reduction in school fees (Anon., 2002:2 (a)). It is alleged that the parents of the respective schools have agreed to pay the school fees as determined by the SGB. One of the student organisations, The Pan African Student Organisation (PASO), which is affiliated to Pan African Congress (one of the political organisation in South Africa), opposed the resolution arguing that the increase in the school fees was unfairly imposed on parents without taking into consideration that most of the parents were unemployed.

The particular student organisation demanded that the proposed school fees be reduced from R300 (secondary schools) and R120 (primary schools) to R50 and R25 respectively (Lorgat, 2002:1). In response to the demand, the Director-General of the National Department of Education issued a statement that the learners were violating their parents' democratic right to decide on how much school fees they are able to pay (Anon., 2002:2 (a)). The National Minister of Education also visited the affected schools to resolve the dispute (Anon., 2002:1 (a)).

According to Carter (2000), the payment of school fees have led to reduced school enrolment, especially for girls in a country like Malawi. When Malawi abolished modest school fees in 1994, primary school enrolment soared by 50% almost overnight - from 1,9 to 2,9 million pupils. When Uganda recently eliminated school fees, the primary school enrolment rate climbed from 50% at 90% (www.50years.org/26/factsheet3.html).

According to Lorgat (2002:4), there are over 500 000 children out of school in South Africa due to lack of funds. This situation has prompted the Global Campaign for Education in South Africa (GCE-SA) to make a call for the total scrapping of school fees over the next three years. Organisations such as the Congress of South African Trade Union (COSATU), the South African Democratic Teachers Union (SADTU), the National Council of Trade Union (NACTU), the National Professional Teachers Organisation of South Africa (NAPTOSA), and the South African Non - Government Organisation Coalition (SANGOCO) have also made a call for the scrapping of the school fees in public schools (Lorgat, 2002:1).

The above report further indicates the fact that guidelines stipulated in SASA pertaining to matters of school fees and the granting of school fee exemptions are not followed by all stakeholders in the schools. The SGB members are not implementing policies and requirements of the SASA.

The statement of the problem will be discussed.

1.2 STATEMENT OF THE PROBLEM

The granting of school fee exemptions is a requirement set by SASA, and this Act ascribes certain responsibilities to the SGB in public schools. It has been indicated that there is a disparity between the requirements set by SASA and the policy on the other hand, and the implementation thereof on one other hand. It is

important, therefore, to gather information with regard to the requirements of SASA, that of granting school fee exemptions in public schools in Gauteng, and to evaluate the implications thereof in school financial management.

The non-implementation of the requirements set by SASA and policies give rise to the following questions:

- 1.2.1 What are the requirements set by SASA for the granting of school fee exemptions in public schools in Gauteng?
- 1.2.2 How do the SMT and SGB members in public schools manage the granting of school fee exemptions to parents who cannot afford to pay school fees as part of school financial management?
- 1.2.3 What is the implication of the granting of school fee exemptions on the school budget?
- 1.2.4 What guidelines can be used to assist the SGB members in the granting of school fee exemption in public schools to parents?

It is now pertinent to state the aims of this research.

1.3 AIMS OF THE RESEARCH

In view of the research questions, the following aims of this research is to:

- 1.3.1 Identify the requirements set by SASA for the granting of school fee exemption in public schools.
- 1.3.2 Explore the management of school fee exemptions by the SGB and SMT members in public schools as part of school financial management.
- 1.3.3 Determine the implications of the granting of school fee exemptions on the school budget; and
- 1.3.4 Establish the guidelines to assist the SGB in the granting of school fee exemptions in public schools.

Appropriate research methodology to assist in accomplishing the objectives of this research will be discussed briefly.

1.4 RESEARCH DESIGN AND METHODOLOGY

From the preliminary reading it appears that there is a disparity between the requirements in respect of school fee exemption set by SASA and the actual implementation of these requirements. In order to gain a comprehensive understanding of this phenomenon the research design is qualitative.

The following research methods will be employed to gather the research data:

1.4.1 Literature study

The section in SASA that pertains to the granting of school fee exemptions in public schools will be studied to determine those aspects that may result in possible disparity between the implementation of policy and the requirements of SASA.

A literature study on the financial management will be undertaken in order to ascertain which financial management processes should be included in the guidelines to assist the SGB in granting of the school fee exemptions.

1.4.2 Focus group interviews

Schurink (1996:314) describes the focus group interview as a purposive discussion of a specific topic or related topics taking place between a number of individuals with a similar background and common interest.

A focus group guide will be compiled to ensure that the same questions are posed to each of the five focus groups attending the interviews. A focus group interview will be conducted, independently, with each of the sample.

1.4.3 Observation

According to McMillan and Schumacher (1993:143), observation has the distinctive feature of observing phenomenon in naturally occurring situations over an extended time and writing extensive field notes to describe what happened. The researcher will observe the members of the SGB and SMT during the interview. This will enable the researcher to interact with these members in real situations.

Field notes will be taken which will "relieve a researcher from remembering incidents during interview sessions" (Krueger, 1994:126). Field notes add to the descriptive credibility of the research.

1.4.4 Individual focussed interviews

The individual focussed interview will be used to follow up on observation and focus group interviews. The term "individual focussed interview" refers to a semi-structured interview with open - ended questions.

Guba's model for trustworthiness will be utilised to ensure the validity and reliability of this research. Guba has identified different criteria for trustworthiness, which will be discussed in chapter four.

1.5 DEMARCATION OF THE RESEARCH

This study will focus on five selected public schools in the Ekurhuleni East:

District 5 of the Gauteng Department of Education, concentrating mainly on the schools of the Kwa-Thema Township. A separate focus group interview will be conducted at each of the above schools.

1.6 EXPOSITION OF LAYOUT

This research will be presented in the following mode:

CHAPTER ONE: Introduces the topic and provides the background to this research. The problem to be researched and the methods of research are introduced and primary concepts used in this mini-dissertation are clarified.

CHAPTER TWO: Provides a focussed literature overview of financial management and the granting of school fee exemptions in public schools in Gauteng.

CHAPTER THREE: Outlines the empirical research design and data collection methods.

CHAPTER FOUR: Provides the analysis of the results of the empirical study conducted and linking it with the existing information from the focussed literature study.

CHAPTER FIVE: Summarises the findings of the literature review (chapter two) and the empirical findings (chapter four). Finally, chapter five deals with the recommendations and concluding remarks.

1.7 CLARIFICATION OF CONCEPTS

A common understanding of the primary concepts used in this research is essential hence the need to clarify their meaning.

1.7.1 School financial management

School financial management is the execution by persons in a position of authority of those management actions connected with the financial aspects of schools and having the sole purpose of achieving effective education (Niemann, 1991:372).

Levacic (1994:5) suggests that school and college financial management enlarge the scope for schools and colleges to determine what real resources they acquire and how they deploy and develop them. He suggests that financial management in educational institutions be encompassed within the functional areas known as management accounting and management control. According to Hart (1993:2), school financial management includes the reviewing, forecasting and building of a budget, and budget control and monitoring.

For the purpose of this study, school financial management is defined as the use of accounting principles and aspects of data analysis for the purpose of financial planning, control and reporting.

1.7.2 Public school

According to section 12 of SASA a public school is defined as:

 a school provided for learners out of state funds appropriate for this purpose by the provincial legislature

- it may include the provision of hostels for the residential accommodation of
 learners
- it may be an ordinary school or a school for learners with special educational needs.

1.7.3 Accountability

Gray, Owen and Adams (1996:380) maintain that accountability involves two responsibilities, namely, the responsibility to undertake certain actions and the responsibility to account for those actions. They state that the annual report and financial statements are mechanisms for discharging such accountability.

Accountability, for the purpose of this research is the state of being accountable and responsible to all stakeholders involved at the school.

1.7.4 Budget

Levacic (1989:27) defines a budget as a plan expressed in quantitative, usually monetary terms, covering a specific period of time, usually one year. Bisschoff (1997:65) states that a budget is the mission statement of a school expressed in monetary terms. Bisschoff further explains that the way the income and expenditure of the school is divided depends on the mission statement of the school. Therefore the school uses the budget to achieve its aims and objectives.

According to Berkhout and Berkhout (1992:50), each budget should be adapted to suit the unique character of a particular school. Knight (1993:128) explains that the purpose of the budget is primarily a management tool for planning. Piek (1992:142) asserts that a budget is a financial plan through which education objectives are implemented and translated into reality.

Therefore the budget is the very heart of fiscal management and it is more than the arithmetic presentation of anticipated expenditure and revenues for a given fiscal period. It is the fiscal interpretation of the educational programme.

1.8 CONCLUSION

The background to the problem leading to the granting of school fee exemptions in public school by school governing bodies in Gauteng was discussed. The research questions and objectives of the research and the methods thereof were outlined. Various concepts that are prominent in this research were clarified. The demarcation of the research and the exposition of the research were also outlined.

The following chapter is based on the focussed literature overview of financial management and the granting of school fee exemptions.



CHAPTER TWO

A FOCUSSED LITERATURE STUDY ON THE GRANTING OF SCHOOL FEE EXEMPTIONS BY GOVERNING BODIES IN PUBLIC SCHOOLS IN GAUTENG

2.1 INTRODUCTION

The purpose of this study is to evaluate the granting of school fee exemptions by governing bodies in public schools in Gauteng. Section 40 (1) of SASA makes provision for parents who cannot afford to pay school fees in public schools. According to Section 29 of the Constitution of the Republic of South Africa (RSA, 1996), everyone has the right to basic education. The State is required by law to fund public schools from public revenue on an equitable basis in order to ensure the proper exercise of the rights of learners to education and redress of past inequalities [Section 34 (1) of SASA].

According to Bisschoff (1997:132), the funds allocated by the State to education are insufficient. As in most countries, the lack of funds in education undermines the delivery of quality education in South Africa. Schools are therefore required to generate more funds in order to supplement the resources supplied by the State to be administered and managed as school fees.

In this chapter, school financial management, as applicable to South African schools, wil firstly be discussed. The components of school financial management, Niemann (1991:373) are described as follows:

- budget;
- financial accounting;
- financial control; and
- financial reporting

Secondly, the granting of school fee exemptions to parents who cannot afford to pay school fees in public schools as stipulated in Section 40 (1) of SASA will be discussed as follows:

- exemption criteria;
- procedures for application;
- · procedures for appeal; and
- assistance to parents.

Lastly, the implication of granting of school fee exemptions to parents who cannot afford to pay school fees on the school budget will be discussed. The discussion will be based on the following:

- Budget variance (deficiency)
- Eliminating the variance (deficiency)

It is now pertinent to discuss the School Financial Management.

2.2 SCHOOL FINANCIAL MANAGEMENT

School Financial Management has been defined for the purpose of this study as the preparation of the budget, deciding on the amount of the school fees, the management of the granting of school fee exemptions, accountability, and the control and monitoring of the budget.

According to Niemann (1991:372), school financial management has to do with the execution of the school financial aspects with the purpose of achieving effective education. It is the process of identification, measurement, accumulation, analysis, preparation, interpretation and communication of information used by management plan, evaluate and control within an organisation and to assure the use of and accountability for its resources.

School financial management is concern with weighing up of financial needs against the available educational funds. The use of accounting knowledge and the aspects of systems analysis will assist the SGB in its function of financial planning and the control of school fees.

2.3 COMPONENTS OF SCHOOL FINANCIAL MANAGEMENT

SASA requires all SGB members to establish a school fund [Section 37(1)], to budget each year [Section 38(1)], and to keep financial records of income and expenditure (Section 42). This means that a school must have a good financial management system in place. Niemann (1991:373) identifies the following components of a sound school financial system:

- budget;
- financial accounting;
- financial control; and
- financial reporting.

Each of these components will be discussed briefly.

2.3.1 The budget

Section 38 (1) of SASA requires the SGB of a public school to prepare a budget each year showing the estimated income and expenditure of the school for the following year.

Knight (1993:128) defines a budget as a management tool for planning, implementing and evaluation. Knight further explains that the budget is a plan for the allocation and expenditure of resources to achieve the objectives of the school.

A budget system provides a fountain for planning an economic strategy, not only for governments but also for private enterprises (Berkhout & Berkhout, 1992:48). Bennet, Bell and Rhodes (1991:151) define a budget as a planning instrument on how to use money to develop the whole school.

The essence of the budget is that it represent "the school's financial plan and its preparation and control is an integral part of the process of management" (Nathan, 1991:189). According to Hart (1993:30), a budget has three main purposes, which are:

- the production of a plan of expenditure and income covering a particular period, usually one year;
- providing the means of allocating expenditure between different activities; and
- generating a control document, which assists the school in keeping its expenditure within the limits, sets by its income.

In order to supplement what has been mentioned above, Nathan (1991:192) provides a few ideas as to what a budget system should entail. The author states that a budget system should:

- respond equitably to the needs of different subject areas;
- enable priorities to be taken into account;
- promote organisational objectives;
- encourage innovation;
- facilitate long term planning;
- be easily understood; and
- be widely accepted within the organisation.

According to Jackson (1994:55), school financial management is not a one-off activity, it is an on-going process. In the same way the budget should be an ongoing activity that form a cycle. Figure 2.1 illustrates the budget cycle as suggested by Jackson (ibid).

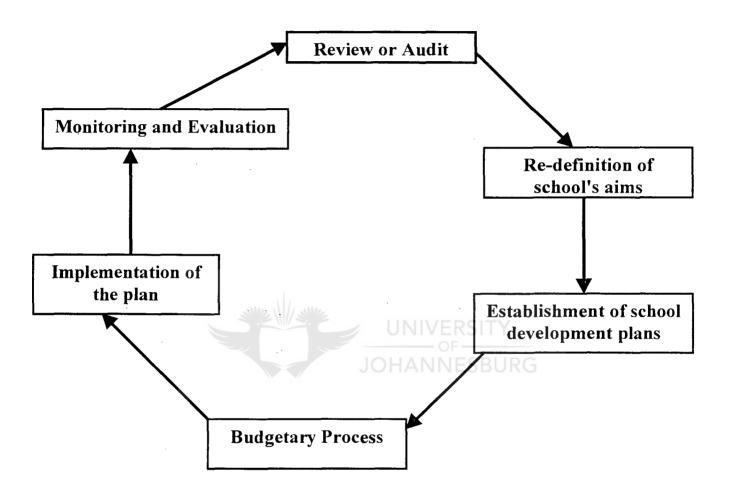


FIGURE 2.1 BUDGET CYCLE. ADAPTED FROM: JACKSON (1994:55).

The stages of the budget cycle are discussed below:

 Review or audit: In this stage, the SGB and the SMT evaluate the current financial position of the school. The previous year's budget is reviewed. Hart (1993:2) states that the budget review establishes the framework within which the first draft budget is drawn up. It encourages two key processes, namely, the assessment of the school performance and the articulation of financial planning with other planning processes, principally the school developmental plan.

- Re-definition of the school's aims: In this stage the aims of the school are articulated to all the players in the school.
- Establishment of the school development plans: in this stage the aims of the school are determined in terms of its short, medium and long term target.
- Budgetary process: at this stage information relating to the budget is made available. The process of calculating the cost of the school development plan begins.
- Implementation of the plan: during this process, various aspects of the plan will have to be implemented, according to financial and/or time constraints.
- Monitoring and evaluation: various groups within the school should be involved during this stage. It is the duty of the SGB and SMT to consolidate all the different ideas.

According to Nathan (1991:192), the following guidelines must be followed when the evaluation of the budget is undertaken:

- assessing how the money has been spent;
- relating outcomes to the objective; and
- deciding whether it has all been worthwhile, i.e. cost effective.

Hart (1993:6) mentions that controlling the budget ensures that the expenditure is incurred in the way in which it was planned. Monitoring focuses on the emerging

expenditure pattern. Assessing what has happened, and predicting what might happen, and taking appropriate actions so that the spending limit set by the agreed budget is not exceeded. Budget control and monitoring are all-year-round activities.

Berkhout and Berkhout (1992:50) further mention that a budget system cannot be introduced according to a fixed set of rules. SASA requires the SGB to prepare a budget each year, showing the estimated income and expenditure of the school for the following year. Therefore each budget must be individually adapted to suit the unique character of a particular school.

2.3.1.1 Types of budgets

a) Line-item budget

This approach explains exactly what items are needed for the programme to become a reality. Provision must also be made for the expected income for the coming year (Piek, 1992:143). A budget becomes an economic plan, a reflection of resources allocated and decision strategies, with programme objectives in accordance with the amount of money available.

b) A programme budget

Lawton (1987:87) states that an example of this type of a budget is the programme, planning and budget system (PPBS). The PPBS requires an organisation to set its objectives, plan programme to achieve the results of the programme to determine if objectives have been met and to use this information in planning the succeeding year's budget.

Usually this type of budget is implemented hand in hand with the practice of incremental budget wherein all accounts are automatically adjusted upwards each year to take account of inflation (Piek, 1992:144).

c) Zero - Based budget (ZBB)

Lawton (1987:88) describes this type of budget as a new budget approach that focuses on a complete justification of all expenditures each time it is used. Each unit head, for example, head of department, has to defend his or her entire budget each year. When developing this budget, it is better not to use the previous year's budget as a base, but rather to start from a zero base and require a justification of all expenditures.

Cronje, Du Toit, Mol, Van Vuuren and Motlatla (1998:283) maintain that zero budgeting generates undue amount of paper work and demoralises managers and other employees who are expected to justify activities and expenses. For these reasons zero-based budgeting is less often used at present than in the past.

d) Cash budget

This budget shows the anticipated sources and use of cash. It is drawn up using predetermined figures and also records these figures during the month which they are expected to come in or go out. In short, monthly cash budget is useful for planning short-term cash needs (Chadwich, 1991:89).

Bisschoff (1997:67) further asserts that each school is different and will need to choose its own approach-possibly combined or modified from the different approaches that will be discussed:

2.3.1.2 Approaches in budgeting

a) Pragmatic approach

This starts with the current year's budget, updated for any changes anticipated in activities.

b) Limited plan approach

This approach uses the historical budget as a foundation. However, it starts from a management plan, although it is limited to those elements needing change, and is based upon priorities. Better planning should be provided by this approach, and it should highlight improvements and desirable changes compared to the pragmatic approach.

The main risk of this limited plan is that resources could be divided from worthy areas like textbooks, to new and glamorous but less important objectives. The emphasis in this approach is on changes in objectives and priorities.

c) Full plan approach

This approach is based upon a comprehensive management plan from which the budget is derived. It is logical, management orientated and comprehensive. It requires every activity and expenditure to be justified. The full plan approach may be too cumbersome for schools to repeat annually, although it could be very effective if used at intervals, perhaps with whole school evaluation, to generate a three-to-five medium-term strategy.

Having identified and discussed different types and approaches of budgets, it now becomes logical to discuss briefly the budget process.

2.3.1.3 The budget process

The budget process is the process by which the final expenditure and revenue budget adopted by a school board is developed (Lawton, 1987:81). Lawton (1987:81) classifies the budget process into the following stages:

Stage 1: Scanning

Stage 2: Evaluation

Stage 3: Estimation

Stage 4: Accommodation

Stage 5: Adoption

Stage 6: Administration

The stages of the budget process will be discussed briefly.

Stage 1: Scanning

Section 38 of SASA requires the SGB to prepare a budget each year, which will indicate the income and expenditure of the school for the following year. Therefore the SGB must scan the environment to keep abreast of the legislation and policy as well as to collect up-to-date information. This is the stage that is concerned with collecting information on issues such as enrolment trends, possible new programmes and other activities at school.

Stage 2: Evaluation

During this stage, the SGB must evaluate the appropriateness of the allocation of funds for the current year. Information may be asked from the SMT about the needs within their areas of responsibility. Prior needs must then be balanced against available resources. John, Morphet and Alexander (1989:358) support

this statement by stating that in case where there are limited funds available to support all the desired programmes, the programmes will have to be prioritised.

Niemann (1991:399) is of the opinion that all those involved in this process are forced to determine their final needs in accordance to certain goals and activities. Then the action plan is developed.

Stage 3: Estimation

A proposed budget for each cost center should be submitted to the finance committee. The finance committee must develop a preliminary budget that will be scrutinised by the SGB. This preliminary budget makes provision for both anticipated income and expenditure.

A large percentage of the income revenue is acquired from school fees, whilst fund raising activities and donations contribute minimal amount. These school funds are necessary to supplement the resources supplied by the state (Piek, 1992:140).

Stage 4: Accommodation

During this stage, the difference between revenue or income and expenditure will have to be reconciled. The reason for reconciliation is to ensure that there is a balance between the revenue and the expenditure, lower priority items will be brought into the preliminary expenditure budget. If expenditure estimates exceed revenue estimates, maintenance and supplies accounts are reduced.

Stage 5: Adoption

Section 38 (2) of SASA states that before a budget is approved by the SGB, it must be presented to a general parent's meeting convened on at least 30 days'

notice, for consideration and approval by a majority of parents present and voting.

If projections are accurate, then the adoption process is a formal action without any debate. If they are not accurate, then a renewed ground of accommodation must take place.

Stage 6: Administration

The budget must be administered in such a way that the main aims of the school are fulfilled. A provision for contingency must be made to ensure that unexpected needs and requests are met.

Financial accounting will then be discussed.

2.3.2 Financial accounting

For sound financial school management it is important to have an accurate system of recording financial transaction (Bisschoff, 1997:25). Niemann (1991:379) on the other hand argues that the organisation structure of the school finance is dependent on, and closely linked to accounting processes.

Faul, Pistoruis and Vuuren (1987:5) define financial accounting as the medium through which financial information concerning the activities of entities may be communicated to the persons or bodies requiring that information. Financial accounting may also be defined as the "language" of the financial world. The principal objective of financial accounting is therefore to measure and interpret the financial condition and the financial results of an entity (Faul, Pistorius & Vuuren, 1987:9).

Section 42 of SASA states that the SGB must keep records of funds received and spent by the public school and of its assets, liabilities and financial transaction. The SGB may delegate responsibilities of money matters to a person who will be available on a day-to-day basis to perform the duties of record keeping.

2.3.3 Financial control

According to the "Financial Management for Schools" Manual (2002:1.22), the following four steps have been suggested for monitoring spending at the school:

2.3.3.1 Projection for the whole year

A very important way to monitor expenditure is to draw up a projection for the whole year. The anticipated expenses for the whole year, showing when it is expected to spend each category of money, e.g. stationery, teaching and learning aids is indicated (see annexure A).

2.3.3.2 Budget control statement

A budget control statement will assist to see if any items are being overspent or underspent, or if any item needs to be reallocated (see annexure B). Once the SGB has identified a variance, there may be a need to rethink the budget as a whole. Adjustments may be made in monthly allocations so that if there has been an overspending in one month, less must be spent in the following months.

2.3.3.3 Monthly summary of cash book

As part of the maintenance of accounting records, the treasurer will complete a summary of the cash book in which the summary of revenue and expenditure will be indicated for the month.

2.3.3.4 The expenditure spreadsheet for the whole year

The expenditure spreadsheet for the whole year is the combination of the projection for the whole year, the budget control statement and the monthly summary of the cash books. Annexure C gives an example of the expenditure spreadsheet for the month of January. For each month that follows, a similar set of columns shall be completed.

2.3.4 Financial reporting

The "Financial management for schools" manual (2002:9) suggests two types of reporting, monthly and annually.

2.3.4.1 Monthly reporting

Financial statements must be prepared monthly for submission to the SGB or person/s appointed by it for reporting purposes. The statements should be distributed at least three days before the monthly meeting the SGB.

Monthly statements should provide the following:

- income and expenditure for the year;
- projected income and expenditure for the year;
- total amount of fees outstanding;
- analysis of debtors and debts owed by the school;

- status of all projects (both major and minor); and
- the details of money in the bank and funds invested.

2.3.4.2 Annual financial statements

Unaudited annual financial statements should be presented to the SGB for consideration within one month after the end of each financial year. Audited financial statements should be presented to the SGB within two months after the end of each financial year.

Section 42 of SASA states that the SGB must draw up financial statements in accordance with the guidelines determined by the Member of the Executive Council, not later than three months after the end of each financial year. Section 43(1) states that the SGB of the public school must appoint a person registered as an accountant and auditor to audit the records and finacial statements of the school.

The audited annual financial statements should be tabled for noting at the annual general meeting of the SGB within three months after the end of each financial year. The audited annual financial statements should be submitted to the Head of Education within six months after the end of each financial year as required by SASA. According to Section 44 of SASA, the financial year of a public school commences on the first day of January and ends on the last day of December each year.

It is now pertinent to discuss the granting of school fee exemptions.

2.4 THE GRANTING OF SCHOOL FEE EXEMPTIONS

Section 36 of SASA states that a governing body of a public must take all reasonable measures within its means to supplement the resources supplied by the state in order to improve the quality of education provided by the school to all learners at the school. This means that it is the duty of the SGB to raise funds with the support of the parents. The main source of such needed revenue is the school fees because school fees collection is more cost efficient than fund raising (Knight, 1993:86).

Parents who are unable to pay school fees may apply to be exempted from paying school fees. Section 39 (1) of SASA stipulates that school fees may be determined and charged at a public school only if a resolution to do so has been adopted by a majority of parents attending the meeting contemplated in Section 38(2). The resolution contemplated in sub-section 1 must provide for the amount of fee to be charged as well as the equitable criteria and procedures for the total, partial and conditional exemption of parents who are unable to pay school fees [Section 39(2)].

The following will be discussed on the granting of school fee exemptions:

- exemption criteria;
- procedure for application; and
- procedure for appeal.

2.4.1 Exemption criteria

As it has been mentioned above, school fees may be determined and charged at a public school only if a resolution to do so has been adopted by the majority of parents attending the meeting. In this meeting parents decide on the school fees to be charged. Parents should also decide on the criteria that shall be used to exempt parents who cannot afford to pay school fees [Section 39(2b)].

The following are the criteria for exemption:

2.4.1.1 Full exemption

Subject to Regulation 5(4) parents who qualify for full exemption must fall into the following categories:

- If the combined annual gross income of the parents is less than ten times (10x) the annual school fees per learner. The parent qualifies for full exemption.
- A parent who is looking after a learner in a foster home, foster acre or in a place of safety (Anon., 2002:4).

2.4.1.2 Partial exemption

Parents at the general meeting must determine the scale or they could request the SGB to work out the scale, which will assist them to determine parents who qualify for partial exemption (Anon., 2000:3). Subject to Regulation 5(4), parents who qualify to be exempted should fall into the following category:

If the combined annual gross of the parents is less than thirty times (30x) but more than ten times (10x) the annual school fees per learner, the parent qualifies for partial exemption.

Annexure D provides a table that serves as a guideline to assist in determining the extend of partial exemption. To obtain the ratio, the income must be divided

by the amount of total fees payable in the year. The extent to be exempted depends on what is decided by the parents in the meeting.

2.4.1.3 No exemption

If the combined annual gross income of the parents gross is more than thirty times (30x) the annual school fees per learner, the parent does not qualify for exemption.

2.4.1.3 Conditional exemption

The criteria for making a conditional exemption must be related to special circumstances affecting a parent's ability to pay the school fees, or the need to acquire relevant information about a parent's circumstances (Anon., 2000:4).

2.4.2 Procedures for application

Procedures for application are as follows:

- a) The SGB must notify all parents in writing about:
- the amount of the annual school fees to be paid;
- the fact that parents are liable to pay such fees in terms of section 40 of SASA, unless or to the extend that they have been exempted from paying thereof; and
- the exemption criteria, procedures for application for exemption and the factors which will be considered by the SGB.
- b) A parent who wishes to be exempted from paying school fees for individual learner at a particular school, must apply in writing to the chairperson of the SGB on a form which will be made available by the school, or can be

- obtained from the district office (see annexure E).
- c) Parents must supply enough information to enable the SGB to make a decision. For example, parents may supply a salary slip or a series of bank statements as a proof of income, or an affidavit stating that they are unemployed.
- d) Parents must inform the SGB about:
- their total gross annual income;
- their number of dependants;
- total annual necessary expenses; and
- a statement of assets and liabilities.
- e) Parents must prove without reasonable doubt that the information supplied is correct.
- f) A parent may present his or her application in person, or through an appointed representative.
- g) The SGB must notify parents in writing of its decision and the reasons thereof within seven days after the decision is taken.
- h) If an application is declined or partial declined, the SGB must notify the parent of his/her right of appeal in terms of section 40(2) of SASA.

2.4.3 Procedures for appeal

- a) A parent who is dissatisfied with the decision of the SGB may appeal in writing against the decision to the District Director, who has been delegated the authority by the Head of Department.
- b) The appeal must be made within thirty days after the receipt of the notification of that decision. Parents must indicate why they are appealing and supply all relevant information pertaining to the appeal.
- c) Within seven days of declining the appeal, the District Director must notify the parent and the chairperson of the SGB in writing of his/her decision and the reasons thereof.

2.4.4 Assistance to parents

A parent who needs assistance to apply for school fee exemption or lodge an appeal, may request an educator or any other person to assist him/her in making the application or appeal. If no assistance is given to the parent after s/he has requested it, the principal must assist him/her in such an application or appeal.

Here-below is a table to assist whether a parent qualifies:

TABLE 2.1 TABLE TO ASSIST IN DETERMINING WHETHER A PARENT QUALIFIES FOR SCHOOL FEE EXEMPTION

Annual income before deduction	Annual school	Ratio*= <u>gross income</u> Total fees payable	Ratio	Comment
R15 000	R2 000	R15 000/2 000 = 7.5	R<10	Full exemption
R45 000	R2 000	R45 000/2 000 = 22.5	R>10 R<30	Partial exemption**
R65 000	R2 000	R65 000/2 000 = 32.5	R>30	No exemption

^{*}To obtain the ratio, divide the yearly income by the amount of total fees payable in the year

^{**}The extend to which a parent will be expected depends on what the parents' meeting decide upon.

2.5 IMPLICATION ON THE SCHOOL BUDGET

2.5.1 Budget deficiency (variance)

As the number of parents who do not pay school fees increases, a situation will arise whereby the expenditures of the school exceeds the revenue. The school shall experience a deficiency (negative variance) in the budget. How can a school therefore eliminate the variance (deficiencies) in the budget?

2.5.2 Eliminating the variance (deficiency)

One of the methods of eliminating the variance (deficiency) in the budget is through fund raising. The "Financial Management for Schools" Manual (2000:6.5) suggests the following methods of fund raising:

- running a tuckshop;
- raffles;
- fun-runs:
- fetes or bazaars;
- fairs or market days;
- concerts, plays of variety of shows;
- civvies days;
- selling vegetables grown by the school;
- cake sales;
- readathon or spellathon;
- hiring out school's facilities;
- talent contents; and
- quiz shows.

Secondly, parents who have been exempted from paying school fees can be requested to do voluntary work at school. This will reduce the expenses of the school and thus utilise the available limited resources for basic and priority activities only.

2.6 CONCLUSION

In this chapter, the granting of school fee exemptions in public schools was discussed. The school financial management and its components were discussed first. The component of school financial management consists of the budget, financial accounting, financial control and financial reporting. The different types and approaches in budgeting were also discussed. The discussion on the financial control focused mainly on the projections for the whole year, the budget control statement, monthly summary of the cash book, and the expenditure spreadsheet for the whole year. Financial reporting was also discussed based on the monthly and annual financial statements.

Secondly, the granting of school fee exemption was discussed. The discussion focussed on the different criteria of exemption, procedures for application, procedure for appeal, and the assistance offered to parents.

Lastly, the implication of the granting of school fee exemptions on the school budget was discussed. It was discovered that the granting of school fee exemptions to parents might result in a condition of budget deficiency (variance). The suggestions of eliminating the budget deficiency (variance) were discussed.

The literature study on the granting of school fee exemption in public schools forms the basis for the empirical study in Chapter three.

CHAPTER 3

RESEARCH DESIGN AND METHODOLOGY

3.1 INTRODUCTION

Reaves (1992:8) defines research "as a systematic way of answering questions about the world." Groenewald (1986:1) concurs that research is a process which attempts to control, revise or expand knowledge about the nature and operation of reality. McMillan and Schumacher (1993:8) further define research as a systematic process of collecting and logically analysing information for some purpose.

Two key tasks are involved in empirical research:

- obtaining systematic and reliable knowledge about the research problem, and
- developing means for interpreting and explaining observations and findings.

Chapter 2 provided a description of what financial management at school entails. An explanation was also rendered on the granting of school fee exemptions in public schools in Gauteng. This chapter focuses on the empirical research design selected for this particular study. The research approach, research design and the method of collection are described. Issues of validity and ethical considerations of the research inquiry will be briefly discussed.

3.2 THE RESEARCH APPROACH

There are basically two main approaches to research: quantitative and qualitative approach. In this study, a qualitative approach is used. This approach is briefly discussed:

3.2.1 Qualitative research

According to Silverman (1993:22) the research problem should determine the method chosen, because different problems and research questions require different approaches. He formulates it in the following way: "For, of course, there are no principled grounds to be either qualitative or quantitative in approach. It all depends on what you are trying to do".

Hatch (1998:45) describes a qualitative research as an inductive and exploratory tool, because it is characterised by observing and sensing what is occurring naturally in a non-contrived situation, and is therefore, an in-depth analysis of a problem in order to understand the "what" and "why" of human behaviour.

Qualitative research is thus process-orientated, the aim of which to describe, interpret and understand phenomena as they present themselves (Glense & Peshkin, 1991:20). It also allows for construction of relationships with participants that gradually build trust and rapport.

The following are the aims of qualitative approach:

- To understand the meaning of experience, that is, to understand "how people make sense of their lives, what they experience, how they interpret these experiences and how they structure their social worlds" (Merrriam, 1991:19).
- To gain a holistic view of the particular context being studied (Miles & Huberman, 1995:6).
- To provide a rich description of what has been discovered about the phenomenon.

The qualitative research approach has been decided upon for this research because of its interpretive approach, based on a complex, holistic picture reporting detailed views of informants (Krefting, 1991:214). It is based on what is called a naturalistic phenomenological philosophy which assumes that multiple

realities are socially constructed through individual and collective definitions of a situation (Lancy, 1992:20). It also allows respondents to raise issues and topics which the researcher might not have included in a more structural research design (Merriam, 1991:17).

Therefore qualitative research is the study of the empirical world from the view-point of the person under study. It is centered on the interviewee's life-world and aims at seeking understanding and meaning of phenomena in his life-world (Patton, 1990:10). It will give the researcher in this study, in the words of Sanger (1996:45), "windows" through which she can investigate the implication of the granting of school fees exemption on school financial management. Also to find out whether the SMT's and SGB's do grant exemptions to the parents who cannot afford to pay school fees.

Cresswell (1994:145) outlines the following assumptions of the qualitative research:

- qualitative researchers are concerned primarily with the process, rather than outcomes or products;
- qualitative researchers are interested in meaning how people make sense of their lives, experience and their structure of the world;
- the qualitative researcher is the primary instrument for data collection and analysis. Data are mediated through the human instrument, rather than through inventories, questionnaires or machines;
- qualitative research involves fieldwork. The researcher physically goes to people, setting, site or institution to observe or record behavior in its natural setting;
- qualitative research is descriptive in that the researcher is interested in process, meaning and understanding gained through words or pictures;
- the process of qualitative is inductive in that the researcher builds abstractions, concepts, and hypothesis from details.

Furthermore, Cresswell (1994:94-45) asserts that in a qualitative study, one does not begin with a theory to test or verify. Instead, consistent with the inductive model of thinking, a theory may emerge during the data collection and analysis phase of the research or be used relatively late in the research as a basis for comparison with other theories. The following diagram will serve to explain how the inductive mode of research is used in a qualitative study in order to develop theory or theories or to compare pattern(s) with other theory or theories:

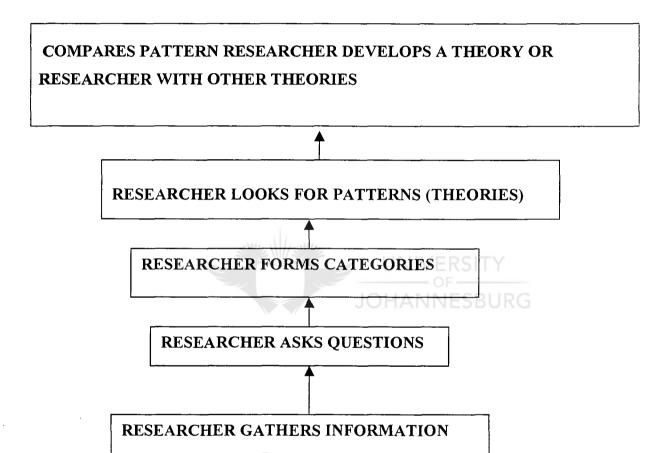


Figure 3.1: The inductive mode of research in qualitative study.

Source: (Cresswell, 1994:96).

3.3 THE RESEARCH DESIGN

According to Guy, Edgley, Arafat and Allen (1987:92), the research design refers to "the plan of procedures for data collection and analysis that is undertaken to evaluate a particular theoretical perspective". Hendrick, Bickman and Rog (1993:38) also contend that the research design serves as an architectural blueprint of a research project, which ensures that the data collection and analysis of the study are adequately tied to the research objectives.

Smit (1995:15) provides the following objectives of a research design:

- to control the answers to research questions; and
- to eliminate or balance out variances which may have a different effect on research result.

Emory and Cooper (1991:139) state that research design is a complex concept, which may be viewed from different perspectives. Mouton (1996:107) further states that the research design includes the overall approach to be taken and the detailed information about how the study will be undertaken. He defines it as a set of guidelines to be followed in addressing the research problem. It includes the aim of the research, the selection and design of a particular method and the participants and consideration of reliability and validity.

In this section the design of the research will be discussed with reference to the phase of the study. It is kept in mind that in qualitative design the specific procedures are identified during the research rather than specified ahead of time, as each step depends on prior information collected during the study.

The particular format chosen for this research is focus group interview. Schurink (1996:314) describes the focus interview as a purposive discussion of a specific topic or related topics taking place between a number of individuals with a similar

background and a common interest. Focus groups are fundamentally a way of listening to people and learning from them (Morgan, 1998:9).

The research will be based on a documentary analysis of the official documents pertaining to the management of allocated funds and granting of school fee exemptions. Observations and interviews with the SGB and SMT members will be done. Transcribed data will be analyzed. The aim of the study is also to provide guidelines, which could assist the SMT and the SGB in the granting of school fee exemptions.

The research methodology will be discussed.

3.4 RESEARCH METHODOLOGY

The four phases of qualitative research methodology are:

- intervention: this implies reviewing the literature and becoming acquainted with it;
- discovery: this involves identifying specific times and places for interview and focus group discussion;
- interpretation: this is an ongoing analysis of the field data; and
- explanation: this is communicating the data, finding and understanding of the result of the study.

Data are any kind of information which the researcher can identify and accumulate (Seidman, 1998:12), and the success of research rests in the researcher's ability to collect data which are relevant to the study. To ensure this, the researcher should first establish her focus in order to determine whether the study is unfolding as designed.

To collect the research data the following research methods were utilised:

- literature review;
- focus group interviews;
- observation; and
- individual focussed interviews.

These methods will be briefly discussed:

3.4.1. Literature review

All researchers should take note of previous work done in their field to improve the research done and to implement a new paradigm in the field of research.

Merriam (1991:61) states that a literature review interprets and synthesises what has been published in the area of interest. It also assists the researcher to formulate the problem statement and design questions.

In chapter two the literature study which was presented formed the basis for the construction of the focus group interview. The results of this research will, therefore, be discussed with reference to the relevant literature and information obtained (Merriam, 1991:61).

3.4.2 Focus group interview

Focus group interview is a semi-structured interview with open-ended questions directed at respondents (Anderson, 1990:15). Krueger, (1994:16) further defines focus group interview as a discussion in which a small number of respondents (usually six to twelve) talk about topics that are believed to be of special importance to the investigation. The discussion is the basis from which information is obtained.

Schurink (1996:314) describes the focus group interview as a purposive discussion of a specific topic or related topics taking place between a number of individuals with background and common interest. They are fundamentally a way of listening to people and learning from them (Morgan, 1998:9).

Schurink (1996:314) states that the focus group interviews present the researcher with the opportunity to:

- develop inductively the concepts, generalisations and theories that are grounded in or reflect the intimate knowledge of the people participating in the focus group interview;
- learn more about the people's range of opinion and experience pertaining to the operation of educational law and policy at the operational level; and
- diagnose the potential implications of new legislation on public schools.

Focus group interviews are conducted in a permissive, non-threatening environment. The researcher must establish a rapport with interviewees in order that they may be comfortable and enjoy the discussion (Krefting, 1991:20).

The focus group interview sessions in this research is planned not to last more than an hour lest the respondents get bored and give irrelevant information. However, the length of the interview is mainly determined by the saturation of themes, meaning that no new information is yielded (Anderson, 1990:20).

Participants in focus group interviews should be homogeneous with regard to several factors, because respondents in such a group feel more comfortable and secure in the company of people who share similar opinions, attitudes and behavior (Ely, Anzul, Friedman, Garner and Steinmetz, 1997:12). Therefore, in this study principals, teachers, parents and learners will not be included in one group. The sessions should be uninterrupted and seating can be arranged to

provide for the process needs of the interview. An audiotape will be used to record the participants' responses.

The researcher will refrain from asking leading questions during focus group interviews and will use different interview techniques, namely reflexive listening, paraphrasing, "tell me more" techniques, summarising, asking, refraining of questions, repetition of questions and expansion of questions (Krefting, 1991:220). These are the ways of increasing credibility and can lead to exploring respondents' views.

Krueger (1998:9) stresses the importance of presenting questions in conversational manner. He emphasises that the questions should be divest and simply put. Marton (1990:154) further stresses the significance of questions and indicates that what questions are asked and how they are asked are important aspects of the method. Questions should be as open-ended as possible in order to let the subjects choose the dimensions of the questions they want to answer. These dimensions are an important source of data, because they "...... reveal an aspect of the individual's relevance structures (Marton, 1990:154).

An interview guide must be designed where critical questions, i.e. questions that capture the intend of the study, should be identified. The design of the interview guide is a vital task because it establishes the structure within which the group members will interact. It also assists in developing an initial framework for the interview.

For the purpose of this research, the following topics were identified:

- school financial management;
- granting of school fees exemption; and
- implication on school budget.

The focus group interview guide is provided (see Annexure F).

3.4.3 Observation

According to McMillan and Schumacher (1993:43), observation has the distinctive feature of observing phenomenon in naturally occurring situations over an extended time and writing extensive field notes to describe what happened. Field notes add to the descriptive credibility of research, which may be threatened by the omission of facts that are important, for example stress and pitch of the respondent's speech that are essential to the understanding of the interview (Ely et al. 1997:97), and are not reflected in the tape recordings.

Krueger (1994:126) indicated that a good set of field notes relieves a researcher from remembering incidents during interview sessions and also constitute a written record development of observation and ideas to be used in future publications of the research findings and methods.

The researcher observed and held focus interview with the SMT and SGB members. These personal contacts provided valuable insight as far as the problems encountered by the SGB and SMT in the granting of school fee exemptions. This enabled the researcher to interact with the members of the SMT and SGB in real situations. The impact of the school fee exemptions on the school budget was also noted.

The intention to visit the schools and parents (SGB) was to gather information to explain and validate the research topic. In this way, the topic was rendered more researchable.

3.4.4 Individual focussed interview

In this study, the individual focussed interview was used to follow up on observation and focus group interviews. The term "individual focussed interview" refers to a semi-structured interview with open-ended questions.

The interview was conducted with some members of SMT and SGB of selected public schools in the Ekurhuleni East: D5 of the Gauteng Department of Education, in Kwa-Thema Township.

In the beginning of the interview session the researcher made an opening remark to make the interviewees feel comfortable and secure (Vockell, 1989:150). The researcher had a tape recorder, the use of which was explained to the interviewees, to capture all information enamating from the dialogue between the researcher and the interviewees.

The questions for the SMT and SGB members were:

- What procedures are followed when the school has to work out the school fees that parents have to pay?
- What criteria do you follow in exempting parents from school fees?
- How does the exemption of school fees affect the school budget?
- What implication does the granting of school fees exemption has on the school financial management?

The entire interview was recorded and then transcribed for the purpose of data analysis. Appendix G contains a transcript of the interview.

The analysis of data will be discussed.

3.5 DATA ANALYSIS

John (1994:12) regards data analysis as a messy, ambiguous, time-consuming, creative and fascinating process. Merriam (1995:127) on the other hand regards it as a process of making sense out of one's data, and this could be achieved by consolidating, reducing and to some extent, the interpretation thereof. Therefore the aim of data analysis is to come up with reasonable conclusions and generalisations based on a preponderance of data.

This is a complicated process. It can be regarded as a method of communication, as it transforms raw data (unconnected facts and opinions) into useable information. In qualitative research data gathering and analysis are done simultaneously.

At this data analysis stage of the research, the researcher typed verbatim transcription of the whole data like interviews. The researcher dwelled on the data, she read and re-read verbatim transcriptions and played and re-played the audiotaped interviews in order to get the themes, concepts and ideas of the SMT and SGB. Therefore data analysis in this research focused on the themes and patterns that emerged (Leedy, 1993:163).

The open-coding method, which is cited in Cresswell (1994:155), was used. This method involves the following steps:

- reading through all the transcripts carefully to get a sense of the whole;
- choose the most interesting, shortest document and go through it, asking oneself what it entails whilst underlying the meaning. Thoughts are to be written in margin;
- having completed all the documentation, list all the topics. Group similar topics together and arrange them into major topics, unique topics and those left over;

- take a list, go back to the data, abbreviate topics as codes and write the codes next to the appropriate segment of the text. This will enable one to realise new categories and codes;
- find the most descriptive wording for the topics and turn them into categories.
 Group topics that relate to each other together. One may draw lines between categories to show relationships;
- make a final decision on the abbreviation of each category and code them alphabetically;
- data material belonging to each category should be assembled and put in one place for preliminary analysis; and
- record existing data.

According to Mouton (1996:169), the overall coherence and meaning of data is more important than the specific meaning of its parts. The following procedure was adopted to analyse the data retrieved in this research:

3.5.1 The process of data analysis

According to Cresswell (1994:154), the process of data analysis is based on "reduction" and "interpretation". This occurs when large volumes of information are reduced to themes or patterns.

3.5.2 Preparing the data for analysis

The challenging task of making sense out of a quickly accumulating pile of field notes, audio-tapes and documents is facilitated by the quick and efficient transfer of this raw data into clearly reliable form for data analysis. All the data from each of the focus group interviews was transcribed verbatim from the audiotape. This facilitates the analysis of the data (Maykut and Morehouse, 1997:127). The data from field notes and documents were examined directly from their raw state.

Coding data pages to their source

A suitable method used to analyse data was, by using photocopies of the data, prior to photocopying each page of the data, coded. All the data pages from the interview transcript, field notes and a document was coded to "maintain an easy way of identifying these various sources" (Maykut & Morehouse, 1997:127). The codes contained in Table 3.1 were utilised in coding the data pages. For example, the first page (1) of transcript (T) of a focus group interview of a public school is coded on the right hand corner of the pages as "T/A-1".

On completion of the coding of the data pages to their sources a spreadsheet was developed to facilitate dividing the data pages into "chunks of meaning" (Marshall, 1989) as quoted in Maykut and Morehouse (1991:128), for analysis. Careful attention was given when coding each unit of meaning to its source.

TABLE 3.1 DATA CODES VERSITY

CODES	DESCRIPTION JOHANNESBURG	
T	Focus group interview transcript	
I-	Page numbers	
FN	Field notes	
Doc.	Documents	
Blue	Verbatim quotes by the SMT	
Red	Verbatim quotes by the SGB	
Yellow	Verbatim quotes by the chairperson of SGB	

Category identification

"Margin coding" was used to identify categories (Betrand, Brown & Ward, 1992:204). This type of analysis is used for analysing data from different focus

group interviews. Margin coding involves the use of codes - either numbers or colours, in the margin of the transcript. The codes are allocated to categories that refer to the original question (Betrand, et al. 1992:204). Each category has its own code. This process is to be carried out on each transcript. Three major categories were identified, namely school fees, school budget and financial management. Additional categories and sub-categories can be added and analysed in the same manner. A spread sheet was developed for each sub-category, which emerged within a particular category, when verbatim excerpts from the focus group interviews, in a colour designated to a particular respondent's were recorded.

The respondent's verbatim quotes are coded:

Blue - SMT

Red - SGB

Yellow - Chairperson of SGB

3.6 TRUSTWORTHINESS OF THE RESEARCH

Le Compte and Preissle (1992:256) indicate alertness to coherence of background assumptions as one of the criteria for rigorous research. The research assumptions must be internally and externally consistent, it must be supported by the data in the research and should not be contrary to existing knowledge.

The objectivity of this research is evaluated in terms of the reliability and validity of its observations. These two aspects are referred to as the "trustworthiness" of the research. According to Dyer (1995:127), reliability and validity are 'key concepts' in research as they provide the assurance that the research instrument is capable of providing accurate and meaningful answers to the research question. Qualitative researchers require alternative strategies to ensure the

rigour with sacrificing the relevance of qualitative research (Poggenpoel, 1993:348).

In this study Guba's mode (Krefting 1991:217) for trustworthiness of qualitative research will be used. Based on this module, there are five strategies for trustworthiness namely: credibility-truth value; applicability; consistency using dependability; neutrality using confirmability and ethical measures (Krefting, 1991:214). These will be discussed below:

3.6.1 Credibility

Krefting (1991:215) asserts that credibility is obtained from the findings of the research as authentic experiences, as lived and perceived by informant. It demonstrates that the inquiry was conducted in such a manner as to ensure that the subject was accurately identified and described.

A qualitative study is credible when it represents accurate descriptions or interpretations of the experiences to such an extent that people who also share that experience would immediately recognise the description (Ely et al., 1997:54). Research findings should, therefore, be tested against various groups, either from the data that was drawn or with persons who are familiar with the phenomenon being studied (Merriam, 1995:56). The main procedure of producing high quality data that is accurate, credible and true to the phenomenon under study is through systematic data collection, multiple data sources and triangulation (Krefting, 1991:216).

The effectiveness of triangulation rests on the premise that the counter balancing strength of another will compensate the weaknesses in each single data source or data collection method.

In this study using strategies of credibility will enhance truth-value. The credibility strategies comprise the following criteria:

- prolonged engagement: The researcher will put the respondents at ease to verbalise their experiences. The situation will enable the respondents to reveal even uncomfortable facts about their experiences;
- reflexivity: Burns and Grove (1995:385) postulate that this is a process
 whereby the researcher explores personal feelings and integrates his
 understanding into the study. As the researcher is part of the research and
 cannot be separated from it, and to minimise his feelings and experiences
 from influencing the study, reflexivity will be promoted. To give evidence to
 the reader about the findings that are presented in this study, reflexivity will be
 achieved through the use of audio tape and interview notes.

3.6.2 Applicability

Applicability refers to the degree to which findings can be applied to other contexts and settings within groups, which includes the ability to generalize from the findings to a larger populations (Poggenpoel, 1993:349). Generalisation is often not possible in qualitative studies because every research situation is made up of a particular researcher in a particular interaction with particular individuals/informants (Ely et al., 1997:12). Campbell and Stanley (in Carr, 1994:688) suggest that a more appropriate perspective would be transferability as the criterion against which applicability of qualitative data is assessed. The researcher does not necessarily have to transfer the findings to other settings, but must present the data sufficiently descriptive so that it is possible for another researcher to make a comparison to her situation.

The strength of the qualitative method is that it is conducted in natural settingseach situation is defined as unique and is less amenable to generalization. The emphasis in this research is on exploration and description of a phenomenon.

3.6.3 Dependability

Dependability refers to whether the findings of the research would be consistent if the study was repeated with similar subjects in a similar context. Researchers should be in a position to "trace" each others' method of research (Kock, 1994:977). The strategy here is to learn from the informants rather than to control them. Techniques to enhance consistency in this research include triangulation of data sources. Audio - tape recordings of proceedings were made for this research and written notes of participants, field notes and a literature study was used during the research.

The following are criteria for dependency strategy:

Auditable - this is when another researcher can clearly follow the decision trail used by the original investigator in the study (Krefting, 1991:225). The relevant data will be kept to promote an audit trail.

Code-recode procedure - the researcher and coder will discuss the collected data to reach consensus about the learners' perceptions.

At the end of the research a group discussion was held with the participants to find out that the findings were credible enough. The results are comparable with the existing theory as are shown in the literature.

3.6.4 Confirmability

Confirmability or neutrality ensures the freedom from bias in the research procedures and results (Poggenpoel, 1993:350). It is the degree to which the research findings can be confirmed by another researcher (Krefting, 1991:217). In qualitative research, the value of findings increases when the distance between the researcher and the informants decreases (Vockell, 1989:189). Guba

(cited by Krefting, 1991:200) suggests that confirmability is the criterion of neutrality, which is achieved when truth value and applicability of data are established.

The confirmability audit is the auditing of the data or information that can be confirmed by informants. Data include the following:

- All raw data, including audiotapes, transcriptions, field notes and results of analysis.
- Theoretical notes.
- Process notes, including notes on methodology, trustworthiness and the audit trail.

If all data is available, an external "auditor" will be able to determine whether the findings are in accordance with the data of the research, and other researchers will be able to judge whether the findings may be applicable to their circumstances.

3.6.5 Ethical measures

Ethical measures entail the ethical conduct towards the participants who were interviewed and information obtained from, as well as honesty on the part of the researcher in reporting the results. The following measures will be taken to enhance ethical conduct by the researcher:

- Firstly, informed consent by all participants will be obtained, whereby voluntary participation will be ensured and they will be free to withdraw from the research at any stage should they wish to do so.
- Secondly, anonymity and confidentiality will be guaranteed, and the study will be made available to them.

Permission will be obtained from the SMT and SGB to be involved in the
 research.

All tapes will be made available for external examiners should they wish to obtain them, but will be destroyed after completion of the study. Furthermore results will be made available to all participants.

Table 3.2 provides a summary of strategies for trustworthiness as it was applied in the research.



TABLE 3.2 STRATEGIES FOR TRUSTWORTHINESS (Adapted from Mashimbye, 2000:76)

CRITERIA	
Prolonged experience in the field. Triangulation of	
data collection methods are used, namely focus	
group interviews with different groups of respondents,	
individual focussed interviews, as well as observation	
reflected in field notes.	
Members checking will be done with a number of	
Participants in the first phase of the study.	
Dense description of research method, and data	
Analysis.	
Every step of the data gathering, analysis and	
Interpretation is described. An independent coder will	
be used to verify data analysis.	
Doctoral committees with experts are held throughout	
the study to check the research plan and	
implementation. JOHANNESBURG	
Peer examination (Ely et al., 1997:54) of the	
programme and guidelines.	
Dense description of research method, programme	
and guidelines for use in practice.	
Triangulation through multiple data sources and	
theoretical perspectives is used (Merriam, 1995:56). The following are included in the audit trail:	
Data reduction and analysis products	
Process notes	

3.7 CONCLUSION

In chapter 3 the empirical research design procedures and methods of the study have been discussed. The participants for the focus group interview have been identified, and the methods of data collection have been explained. The question of trustworthiness has been discussed using Guba's model. In the next chapter the analysis of the results of the empirical study will be provided. This will be linked with the existing information from the focussed literature study.



CHAPTER 4

PRESENTATION AND INTERPRETATION OF DATA

4.1 INTRODUCTION

In this chapter the findings of chapter three are reported on and discussed. The discussion is based on the themes identified through data analyses. According to Hasselkus (1995:81) the researcher should enable the reader to follow the thinking that led to the reported themes. "This means providing the reader with enough details from informants" (Hasselkus, 1995:81). In order to achieve this, categories and sub-categories will be discussed, substantiated by quotes from the interviews. Clarifying comments by the researcher, in order to contextualise the quotes, will also be given. Some edition of the language was done, in order to aid the narration, without, however, changing the meanings as intended by the respondents.

Although some researchers regard only quantitative research as scientific, this is not the case. Research qualifies as scientific to the extend that it satisfies certain criteria. Sherman and Webb (1990:72) refer to Dewey's view of science, and conclude that there is no conflict between that conception of scientific study and qualitative research. This is implicitly supported by Walsh and King (1993:397) who argues that good research is scientific in that it "... asks or finds good questions, generates research designs that enable us to tell when we are wrong, and gives good indications of the uncertainty of one's inferences. Both qualitative and quantitative research can meet these standards."

Qualitative research is also characterised by creative and individual approaches, while always keeping the requirements of good scientific research in mind. One of the innovations in qualitative research is the placement of the literature review. According to LeCompte and Preissle (1993:152) conventional science practice

dictates that reviews should be completed prior to beginning any of the research activities and near the beginning of the report.

In this research, some literature review was presented in the second chapter in the form of conceptual framework. In this chapter, more literature will be discussed in confirming identified themes. A description of the study in terms of the context will be given. The data obtained from the focus group interviews will be analysed in a holistic way, with the emphasis on the meaning as constructed by the participants of the study. This is in accordance with the description of phenomenological research (Leedy, 1997:166).

In this chapter the findings of the study are presented and discussed.

4.2 THE CONTEXT OF THE STUDY

Focus group interviews, individual interviews and documents were the methods of data collection in this particular study. The participants included the members of SGB and members of SMT.

An overview of categories and sub-categories, which emerged from data analysis, is presented in Table 4.1

TABLE 4.1 CATEGORIES AND SUB-CATEGORIES OF FOCUS GROUP INTERVIEWS

Category	Sub-category
Policy interaction	
Capacity	- Financial management training
	- Capacity of SGB members
	- Training
Financial implication	- School fees
	- Granting of school fee
	Exemptions
	- Budgeting
Financial management	- Handling of funds
	- Monitoring of financial records

4.3 ANALYSIS OF FOCUS GROUP INTERVIEWS VER

Four broad categories emerged from the analysis of the data, namely: Policy related issues, Capacity, Financial implication and Financial Management. These major categories each presented sub-categories.

Each broad category will be discussed in more detail.

4.3.1 Policy interaction

The state is responsible for providing information on an annual basis to public schools regarding the funding supplied by the state, to enable public schools to prepare their budget for the next financial year (SASA, 1996:Section 38). This information is provided in a form of a policy document. Policy documents outlines the principles underlying education systems, its requirements and the guidelines

for implementation. School reform is driven by policy, and the SGB is mandated with the task of implementation at the level of the client. There is a lack of effective policy implementation at the school level (Motala, 1998:1).

From the focus group interview it emerged that the SGB does not interact with the policy. It neglects its implementation. This is supported by the following quotes:

"According to SASA, the SGB was supposed to take legal action against those parents who do not pay school fees. Unfortunately this is not done this way..." (Annexure G:2)

"....Unfortunately this does not happen at our school..."

If the SGB interacted with the policy, they would know what steps to be taken when parents do not pay school fees. Student organisations would not even interfere in the payment of school fees if the policy was implemented.

4.3.2 Capacity

The following sub-categories will be discussed:

- Financial management training
- Capacity of SGB
- Training

The Gauteng Department of Education commits itself to providing an education system that gives greater access to education, ensures quality of education, ensures redress for past injustices and equity or equal opportunity for all. The department believes in accountability to all stakeholders, including learners, educators and parents.

Section 19 of SASA provides for the enhancement of the capacity of the SGB. Literature abounds acknowledging the lack of skills within the SGB (Vally & Spreen, 1998:8). The SGB have to become progressively more responsible for managing aspects of recurrent expenditure. Vally and Spreen (1998:8) express the opinion that extensive training in financial management is crucial for the SGB.

4.3.2.1 Financial management training

It emerged from the focus group interviews that two critical areas of capacity are needed by the SGB to function effectively and efficiently, namely: financial management skills and human resources. The following quotes illustrate this:

"Managing finances is a crucial issues. We are not qualified financial managers. We need some external assistance from experts to do the practical part of it, that is where the problem lies"

"Our finances need to be audited, but at this stage we are not ready for any auditing"

4.3.2.2 Capacity of SGB

It clearly emerged from the focus group interviews that the SGB does not have the capacity to manage allocated funds. This is supported by the following quotes:

"Financial statements are rarely issued, there is no external auditing"

"... We are not informed how much they have accumulated and what they have done with that money."

4.3.2.3 Training

Section 19 of SASA provides the advancement of the capacity of the SGB. The Head of the Education Department must establish programs to provide introductory training to the newly elected SGB members. Such training should be continuous.

It emerged from the focus group interviews that the Department of Education offered sufficient training. The following quotes confirm that:

"We attended a workshop last year where we were taught a lot of things concerning our duties as SGB members..."

"As I have previously mentioned, last year we attended a workshop where all the procedures for exemptions were stipulated and explained..."

It is therefore stressed that the training must be continuously. New SGB members must be trained every time they assume their duties. Some old SGB members do not do their duties with the hope that the next SGB will have to complete the task. This is demonstrated by the following respondent's quote:

"....Maybe the next SGB will try to solve this matter."

4.3.3 Financial implication

Section 36 of SASA states that a governing body of a public school must take all reasonable measures within its means to supplement the resources supplied by the state in order to improve the quality of education provided by the school to all learners at the school. This has increased the responsibility of the SGB, significant powers for the running of the school have been devoted to the SGB. Thus the SGB is forced to carry a greater financial burden of education costs.

The following sub-categories emerged from the focus group interviews, which are perceived to have financial implication for schools, namely:

- School fees
- Granting of school fee exemptions
- Budgeting

4.3.3.1 School fees

The school has to obtain additional funds to supplement the funds it receives from the State. The SASA does not specify that those funds be acquired through charging school fees. Section 39 of SASA states it clearly that school fees may be determined and charged at a public school only if a resolution to do so has been adopted by a majority of parents attending a parent's meeting.

It emerged from the focus group interviews that parents do not attend meetings. A resolution to determine and charge school fees is not adopted by the majority of parents. Only few parents who have attended the meeting adopt the resolution. The rest of the parents abstain from taking decisions because of being absent at the meeting. The following statements support this observation:

"The problem with our parents is that they do not attend meetings, they give a lot of excuses. Our parents are not committed to the education of their children..."

"...They do not attend meetings when invited. What is worse is that they do not even send an apology that they will be unable to attend..."

The SGB takes the responsibility of informing such parents about the agreed resolution, "We inform those who were absent by writing letters. They have to abide by the agreement of the few who were present"

It also emerged that those parents, who were present at the meeting, adopted the resolution. Unfortunately it has been discovered that they too do not pay the stipulated amount of school fees. This is evident from the following quote:

"Last year they paid R20, this year it is better, they agreed on R50. But still payment is very difficult, they do not want to pay whereas they are the ones who agreed on that amount"

The setting of school fees is linked to the budget. The non-payment of school fees in schools is causing financial problems. Schools cannot survive and are unable to meet its financial obligations as a result of the budget deficit. The following quotes from the focus group interview support this finding:

"...The school cannot survive without the school fees, we really need the fees."

"We are pulling hard as a school. How can we survive without money?"

Section 40 (1) of the SASA is explicit in stating that a parent is liable to pay the school fees determined in terms of section 39, whilst the enforcement of payment of school fees by the SGB is covered in section 41:

The governing body of a public may by process of law enforce the payment of school fees by parents who are liable to pay in terms of section 40.

It clearly emerged from the focus group interview that the SGB has not adequately interacted with legislation. They are required to implement regulations. They know the requirements of SASA because they attended training.

It is clear that some of the SGB members do not implement these regulations. The following quotes support this finding:

"According to SASA, the SGB was supposed to take legal action against those parents who do not pay school tees. <u>Unfortunately, this is not done this way.</u> Hence the number of parents who don't pay school fees has increased drastically."

"...According to the law, legal action should be taken against them. They must be sued. Unfortunately we don't do that..."

It emerged from the focus group interviews that certain political organisations interfere in the payment of the school fees. Parents adopt a resolution of paying a certain amount of school fees, thereafter the organisations stop them from paying, this is supported by the following quotes:

".... Paso was refusing to pay school fees.... Learners do stop their parents from paying school fees even though their parents have agreed to do so."

"Another problem we are facing is that children are interfering in the payment of school fees. We as parents, agree on a stipulate amount to be paid, on the other hand learners, suprisingly enough, stop the payment of school fees."

4.3.3.2 Granting of school fee exemptions

According to section 36 of SASA the SGB of a public school must take all reasonable measures within its means to supplement the resources supplied by the state in order to improve the quality of education provided by the school to all

learners at the school. This means that it is the duty of the SGB to raise funds with the support of the parents. The main source of such needed revenue is the school fees because school fees collection is more cost efficient than fund raising (Knight, 1993:86).

Parents who are unable to pay school fees may apply to be exempted from paying. Section 39(1) of SASA stipulates that school fees may be determined and charged at a public school only if a resolution to do so has been adopted by a majority of parents attending the meeting contemplated in section 38(2). The regulation for equitable criteria and procedures for exemption of parents who are unable to pay school fees provides the following:

- i) Full exemption of school fees if the combined gross income of both parents is less than 10x the annual school fees.
- ii) Partial exemption on a sliding scale for parents whose annual gross income is between the indices 10x and 30x the annual school fees.
- iii) Conditional exemption the criteria must be related to special circumstances affecting a parent's ability to pay the school fees, or to the need to acquire relevant information about a parent's circumstances,
- iv) No exemption for parents whose combined gross income is greater than 30x the annual school fees.

During the focus interviews numerous respondents were extremely vocal in their condemnation of this aspect of legislation, which in their opinion will impact on their ability to sustain the financial viability of the school. The perception of the focus group interviews is best captured by the following quotes:

"We do not follow these procedures. If we did everybody would want to be exempted from paying school fees. We will have no money coming in."

"....We do not follow any procedure for granting school fee exemption"

It emerged from the focus group interviews that some members of the SGB and SMT are not aware of this legislation. Parents are also not informed about the granting of school fee exemptions. The following quotes illustrate this:

"....! have never-seem such forms here at school. My daughter, who is in the ex-model C school, use to bring such forms from her school. This means that it is done in other schools."

"...Maybe the problem lies with us because some of these parents are not aware of this issue of exemption, it is the duty of SGE to inform parents of such issues."

"We do not follow any procedures for granting school fee exemption."

It also emerged from the focus group interviews that setting school fees is linked to the budget. For instance one of the respondents maintained that,

"....If we granted school fee exemption it would have an adverse effect on the school budget."

4.3.3.3 Budgeting

Section 38 (1) of SASA states that the governing body of a public school must prepare a budget each year. The budget is prepared by the SGB and then presented to the parents at a general meeting. The SMT is aware that the budget is drawn up by the SGB. The following quote illustrates this view,

"Vvc don't draw up the budget, the SGE does."

The view of some of the respondents was that they do not take the drawing up of a budget to be a serious issue. They think it is a matter of choice to draw up the budget. The response was this:

"I even sometimes wonder why we should waste our time in drawing up the budget when we actually know exactly that only a third or quarter of parents will pay."

"If it was according to me, I wouldn't even bother drawing up the budget."

4.3.4 Financial Management

It is the responsibility of the SGB to control the money at the school. SASA requires the school to have a school fund and to open a bank account.

Emerging from the focus group interviews are the following sub-categories which are perceived to have an implication as the management of funds is concerned:

- Handling of funds
- Monitoring of financial records.

4.3.4.1. Handling of funds

Section 37 (3) of SASA mentions that every school must open a school fund account. This needs to be a current account. Parents must be informed about the financial status of the school.

It emerged from the focus group interviews that financial statements are not issued. It even emerged that maybe this is the cause of the non-payment of school fees. The following quote verifies this:

"Another thing that motivates the parents to pay school fees is the issuing of financial statements. Parents want to know how much has been paid and what has been done with the money. You cannot just keep on paying not knowing what is happening with your money. The financial status of the school must be transparent."

It also emerged from the focus group interviews that funds are not handled appropriately.

"Even it it is the duty of the SGE to manage the finance, we as the SMT of the school has the right to know what is happening with the finances of the school. Financial statements are rarely issued, there is no external additing. Finances are not properly managed."

4.3.4.2 Monitoring of financial records

Section 42(a) of SASA explains that the governing body of a public school must keep records of funds received and spent by the public school and it's assets and financial transactions, and as soon as practicable, but no later that three months after the end of each financial year, draw up annual financial statements in accordance with the guidelines determined by the member of the Executive Council.

It emerged from the focus group interviews that records of funds received and spent are not properly kept by the SGB. There are some of the funds that disappears and nobody is accountable for those funds. The following quote confirms that:

"It is true, we don't know what is happening with the money. Sometimes the fundraising committee raises some funds, for example, civvies. We are

not informed how much they have accumulated and what have they done with the money."

Section 43 of SASA states that the school governing body of a public school must appoint a person registered as an accountant, to audit the records and financial statements. A school governing body must submit to the Head of Department, within six months after the end of each financial year, a copy of the financial statements.

It emerged from the focus group interviews that records are not audited, and financial statements are not regularly issued.

The following quote illustrates this:

".... Financial statements are rarely issued, there is no external auditing..."

4.4 CONCLUSION

Based on the interpretation of the data it can be concluded that the respondents in this study perceived that the school fee exemptions in some of the public schools in Gauteng are not granted by the SGB.

The following major themes emerged from the data analysis namely:

- Policy related issues
- Capacity
- Financial implication
- Financial management

It also emerged from the data analysis that respondents were concerned about the payment of school fees by some parents. Some parents were not prepared to pay school fees. They do not even attend meetings where financial matters were to be discussed. The SGB found it difficult to supplement the resources supplied by the state in order to improve the quality of education provided by the school to all learners.

Whilst the analysis of data obtained from the research has been interpreted in Chapter 4, Chapter 5 seeks to offer recommendation as possible solution as far as the granting of school fee exemptions in public schools in Gauteng is concerned.



CHAPTER FIVE

SUMMARY AND RECOMMENDATIONS

5.1 INTRODUCTION

It is clear from the literature review and empirical data undertaken that the granting of school fee exemptions by governing bodies in public schools in Gauteng is a difficult task and is not appropriately executed.

This being the final chapter, it is necessary to recapitulate the salient points of this research by summarising the research topic, make recommendations and suggestions for further research.

5.2 THE RESEARCH TOPIC

Section 36 of SASA requires that a governing body of a public school must take all reasonable measures within its means to supplement the resources supplied by the State in order to improve the quality of education provided by the school to all learners at the school. This means that it is the duty of the SGB to raise funds with the support of the parents. The main source of such needed funds is the school fees. According to SASA, parents who cannot afford to pay school fees must be granted school fee exemptions.

The focus of this research has been on those aspects of the Act that are concerned with the granting of school fees. The Act ascribes certain responsibilities to the SGB in public schools on this issue. Whilst the granting of school fee exemptions is the requirement of the Act, it may be seriously questioned whether the guidelines pertaining to this Act are followed by the SGB members in public schools. It is therefore important to gather information in this

regard at the operational level, and to evaluate the implication thereof in the school financial management. This gave rise to the following research questions:

"What are the requirements set by SASA for granting of school fee exemptions?"

"How does the SGB and SMT members in public schools manage the granting of school fee exemption?"

Chapter two examined school financial management within the context of public schooling. This necessitated a discussion of a theoretical framework for school financial management. Niemann (1991:373) stipulated four components of school financial management, namely, budget, financial accounting, financial control and financial reporting. These four components of school financial management form a core of the school financial management. Aspects of SASA which mandated the SGB to establish a school fund, budget each year, keep financial records of income and expenditure, and to have the school's financial records audited were also integrated into the discussion.

The stages in the process of developing the school budget, as classified by Lawton (1987: 81) were discussed. An important aspect of drafting a school budget is the school fees as a means of income revenue. The anticipated income revenue, from school fees, must be reflected in the draft budget presented to the parent body for adoption. The literature review identified the need for the SGB to have a resolution adopted by the majority of parents present and voting at the budget meeting to charge school fees (Section 39 of SASA). The resolution provides not only for the amount of school fees to be charged, but makes provision for the equitable criteria and procedures to be followed to exempt parents from total, partial or conditional exemption to pay school fees.

Critical to obtaining the trust of the parents is sound financial management. This is dependent upon a school having an accurate system of recording financial transaction, financial control and financial reporting.

The literature study indicated that an apparent disparity exists between the requirements as set by SASA concerning the granting of school fee exemptions in public schools in Gauteng, and the actual implementation of these requirements. To gain a comprehensive understanding of this phenomenon the research design is qualitative, explorative and contextual. To gather the research data the following research methods were employed: Literature study, individual focussed interviews, focus group interviews and observation. The raw data from each focus group interview was transcribed verbatim from the audiotape to the written form. Categories were also identified.

5.3 THE EMPIRICAL FINDINGS

The following major categories were identified from the data analysis:

- Policy related issues
- Capacity
- Financial implication
- Financial management

Sub-categories emerged under each broad category. These were discussed in chapter four, and are summarised below.

5.3.1 Important empirical findings

The following findings emerged from the focus group interviews:

5.3.1.1 Policy related issues

It became apparent during the focus group interview that the school governing bodies fail to interact timeously with legislation and policy resulting in the neglect of implementation; the continuation of the status quo, and the consequent widening of the gap between proclamation and policy implementation in most public schools.

The respondents expressed concern around the interference of the political organisations in matters of school fees. As a result of this the schools experience difficulties in implementing the policy.

5.3.1.2 Capacity

It emerged from the focus group interviews that financial capacity and human resource capacity are the two essential aspects required by the SGB. The focus group interviews revealed that members of the SGB did not have the capacity and skills to manage school funds.

The Gauteng Department of Education needs to provide continuous training to all stakeholders within the school to manage the school funds. Introductory training is also needed for newly appointed SGB members so that they can be able to function properly.

The findings from the focus group interviews revealed that the current SGB members have a tendency of not completing their duties within the allocated

time. They tend to depend on the newly elected members to complete their tasks.

5.3.1.3 Financial implication

The following sub-categories emerged from the focus group interview, which are perceived to have financial implication, namely:

- School fees
- Granting of school fee exemptions
- Budgeting

The focus group interview revealed that school fees is informed by the school's budgets and represent a high percentage of income revenue for the schools. However, SASA mandates the SGB to obtain a resolution to charge school fees from the parent body present and voting at the budget meeting. It is clear that schools did not have a resolution as contemplated by section 39 of SASA. The schools had problems with the collection of school fees. The non-payment of school fees caused financial problems. Schools cannot survive and are unable to meet their financial obligations as a result of budget deficit. The task of the SGB is made difficult, which involves managing money, due to insufficient funds.

From the focus group interviews it is clear that political organisations intervene in the payment of school fees. Parents do not have freedom to exercise their rights in adopting a resolution of school fees. These organisations prevent parents from paying school fees and this causes financial problems at schools.

According to the perception of the respondents, school fee exemption criteria will exacerbate the task of budgeting for the SGB. The sentiments echoed by the respondents are that the school fee exemption criteria will have an adverse effect on the school budget.

Numerous respondents were extremely vocal in their condemnation of the aspect of the legislation, which in their opinion will impact on their ability to sustain the financial viability of the school. They were of the opinion that every parent will stop paying school fees resulting on the precipitous decline of the school.

The findings from the focus group interviews revealed that some members of the SGB and SMT are not conversant with this legislation. Parents are not informed by the SGB about the granting of school fee exemptions, due to the fear that they all will stop paying and the school will have a lot of financial problems.

5.3.1.4 Financial management

It emerged from the focus interviews that the following sub-categories are perceived to have implications as far as the management of funds is concerned:

- Handling of funds
- · Monitoring of financial records

It is clear from the focus interviews that financial statements are not issued and funds are not appropriately handled and managed by the SGB. It also emerged that financial records are not kept properly and the SGB is not accountable of some of the money received through fund raising. Financial records are not audited as stated in section 43(1) of SASA.

5.3.2 Literature survey findings

- Financial management requires an understanding of budgeting, financial accounting, financial control and financial reporting;
- the budget informs financial management decision-making. An example of this is setting of school fees;
- school governing bodies require extensive training in financial management

skills: and

policy is not implemented effectively at the school level.

5.4 **RECOMMENDATIONS**

Upon completion of the investigation and review of the findings, the researcher offers the following recommendations in relation to the research topic:

5.4.1 Interaction with legislation

Workshops should be conducted with all members of the SGB to ensure a common understanding regarding the contents and implication of the policy before such policy is implemented. The workshops should assist the SGB in interpretation of such legislation. This will ensure consistency in the implementation.

5.4.2 Financial management skills UNIVERSITY

A comprehensive financial management workshop should be conducted for SGB and SMT members at which acceptable, accounting practices are covered. This workshop should entail back-up support and ought to be ongoing.

5.4.3 Financial handbook

The SGB needs a financial handbook, which will provide guidelines and practical information on all the aspects of financial management, control and reporting. It is the responsibility of the Department of Education and Training to issue such a handbook.

5.4.4 Parents' workshop

The SGB and SMT members should conduct workshops for assisting parents to be aware of their responsibilities and their rights in the education of their children. They must be shown of the importance of attending parents' meetings and involvement in raising funds for the school.

5.4.5 School fees

The SGB should comply with the regulations of SASA in the setting of school fees. Parents who cannot afford to pay school fees must be exempted. Criteria for school fee exemptions should be made known to parents. They can be involved in fund-raising and other duties in the school.

5.4.6 Information technology

Computerised financial software should be installed at all schools as computer can reduce manual tasks such as writing out receipts and printing financial reports of income and expenditure. Electronic spreadsheet is time-consuming and cost effective. It also requires no general-purpose language programming experience to use it. Any individual can use electronic spreadsheet because training takes little time in is cost-effective in comparison to the benefits to be reaped from the use of spreadsheets (William & Spaul, 1991: 203-211).

5.4.7 Audited financial statements

The Department of Education must audit financial statements at the end of the school financial year. These statements must be analysed and a report must be forwarded to the school. An analysis must be made on the following:

• the principal's report

- the SGB chairperson's report
- the auditor's report
- the balance sheet, income and expenditure account
- notes to the audited financial statements

Reports to the schools on their financial statements will provide schools with valuable information about their:

- Planning and management of the budgets
- Feedback on suggestions made by the schools
- School fees
- Income and expenditure of the school
- Overspending and under-spending in certain learning areas
- Fixed and current assets
- Problems experienced by the school
- Was the budget planned according to the mission and vision of the school.

The analysis of the audited financial statements by the department of education will provide the tools to the schools to make better decisions, which will enable schools to achieve their goals (Gill, 1992:9).

5.4.8 Appointment of bursar

A full time bursar at the school must be appointed to manage the finances. This will ease the pressure of the principal.

5.4.9 Budget evaluation and monitoring

The last stage of the budget process seems to be the most difficult at most schools. There are three aspects, which need to be evaluated,

- Financial efficiency, a comparison must be made of the year end budget with the start of year estimates
- Resource efficiency-looking at what the money was spent on
- Effectiveness-assessing whether the expenditure has achieved the outcomes (Knight, 1993:152)

The Department of Education should request schools to submit a termly report on the school budget. This will enable the department of education to detect mismanagement of funds.

5.4.10 School Financial Management

It is essential that schools compile a mental model of the operation they are managing. The department of education should assist schools to compile a system for managing the school finances.

5.4.11 Financial year

The financial year of the school commences in January and ends in December.

To enable schools that are experiencing cash flow problems as a result of the late payments of school fees, the funds allocated by the Department of Education should be paid to the schools when the financial year commences in January.

5.5. TOPICS FOR FURTHER RESEARCH

Research is critical for the ongoing development in the field of education. The under-mentioned topics need further investigation:

5.5.1 Policy implementation at the school level

An empirical investigation to reveal the reasons for the lack of effective policy implementation at the school level. The investigation should provide constructive recommendations to assist the SGB and SMT members to implement policies.

5.5.2 The scrapping of school fees

Taking into consideration the number of parents who cannot afford pay school fees is increasing, organisations such as COSAS, SADTU AND COSATU have been calling for a total scrapping of school fees. This call has recently received support from the president (chairperson) of the World Bank during a Summit of Sustainable Development held in Johannesburg recently. Further research is therefore needed on the implication that will be on school financial management if the school fees is totally scrapped.

5.6 CONCLUSION

Section 29 (10) of the Constitution of the Republic of South Africa, Act 108 of 1996, states that everyone has the right to basic education. The state is required by law to fund public schools from public revenue on an equitable basis in order to ensure the proper exercise of the rights of learners to education and redress of past inequalities.

According to Bisschoff (1997:132) the funds allocated by the state to education are insufficient. Therefore schools are required to generate more funds in order

to supplement the resources supplied by the state to be administered and managed as school fees. The main source of such revenue is the school fees because school fees collection is more cost efficient than fund-raising (Knight, 1993:86 (b)).

The SGB is expected to grant school fee exemptions to parents who are unable to pay school fees. Stipulated criteria for school fee exemptions must be followed. The school is then expected to function effectively and efficiently using these funds.

Ongoing financial management training organised by the Department of Education for SGB and SMT members is required. This will empower to implementation of the requirements of SASA and policies and to manage at the schools.



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ANNEXURE 'A'



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ANNEXURE 'B'

BUDGET CONTROL STATEMENT

UNIVERSITY
OF——OF——
JOHANNESBURG

AMANDLA SECONDARY SCHOOL BUDGET CONTROL STATEMENT as at 30 June 1997

	1997 Total anticipated Income	1997 Income to date (6 months)	Differences ("Variances") Over-expenditure or under-expenditure? (Write the amounts in Rands.) Discuss reasons.
chool fees	26 000	20 000	
onations	1 500	1 500	
ent received (School house)	1 200	800	
OTAL INCOME	R28 700	R22 300	
	Anticipated Expenses	Actual Expenses (6 months)	
hotocopying	1 850	1 500	
ledia Centre (Library)	3 600	∪1 200	RSITY
Outings	1 400	JOH 400	ESBURG
rave!	4 000	3 200	
tationery	2 800	2 2 00	
port	2 800	1 800	
lectricity	1 750	800	
urniture & Equipment	2 000	1 800	
Repairs & Maintenance	3 500	1 500	
Rates	1 000	500	-
Vater	500	400	
Catering	1 800	900	
ncidental/Miscellaneous	1 700	500	
OTAL EXPENDITURE	28 700	16 700	

ANNEXURE 'C'

SPREADSHEET

UNIVERSITY
OF ——
JOHANNESBURG

Year to date	1440	1610	1350	740	615	5755			Year to date	006	1150	950	1100	006	5000	F	i t	Year to date	800	870	1020	1505	370	4565
Variance	-150	0	-150	-350	-150	-800			Variance	400	200	100	-50	-250	400		ECEMBER 1998	Varlatice	300	250	-300	-355	80	-25
Actual expend ityre	300	250	450	500	250	1750		AUGUST	Actual expend iture	100	150	200	250	300	1000		DECEMBER	Actual expend itue	50	50	550	505	20	1175
Allocated amount	150	250	300	150	100	950			Allocated amount	500	350	300	200	50	1400			Allocated amount	350	300	250	150	100	1150
Year to date	1140	1360	006	240	365	4005			Year to date	800	1000	750	850	009	4000			Year to date	750	820	470	1000	350	3390
Variance	-80	-110	300	200	370	680		1998	Variance	250	200	100	20	20	620		NOVEMBER 1998	Variance	350	-20	-200	-150	100	80
Actual expend iture	440	560	200	120	80	1400		-	Actual expend iture	150	300	250	400	130	1230		OVEMB	Actual expend jtuge	150	320	320	250	100	11.10
Allocated amount	360	450	500	320	450	2080			Allocated amount	400	500	350	450	150	1850		Z	Allocated amount	500	300	120	100	200	1220
Year to date	700	800	700	120	285	2605			Year to date	650	700	500	450	470	2770	SIT	Y	Year to date	009	200	150	750	250	2250
Variance	350	50	-300	-20	-15	65		1998	Variance	100	150	-120	-100	-50	-20		R 1998	Variance	450	450	390	-100	400	1590
Actual expend iture	300	450	700	120	65	1635		A	Actual expend iture	250	300	350	200	150	1250		OCTOBE	Actual expend iture	100	150	20	450	100	850
Allocated amount	650	200	400	100	50	1700			Allocated	350	450	230	100	100	1230			Allocated amount	550	009	440	350	200	2440
Year to date	400	350	0	0	220	970			Year to date	400	400	150	250	320	1520		8	Year to date	200	350	100	300	150	1400
Variance	-50	150	200	200	-120	680		1998	Variance	0	-100	400	-50	-170	80		ER 1998	Variance	-290	-20	400	140	-40	190
Actual expend iture	400	350	0	0	220	970		MAY 1	Actual expend	400	400	150	250	320	1520		SEPTEMBER 1998	Actual expend iture	500	350	100	300	150	1400
Allocated amount	350	200	200	200	100	1650	The second second second		Allocated amount	400	300	550	200	150	1600		S	Allocated	210	330	500	440	110	1590
Budgeted a	7000	. 2500	2500	1000	500	13500	distriction of the last		Budgeted amount	5000	2000	2500	1000	550	11050	madagada santa santa	10001110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110001100011000110000	Budgeted amount	200	3500	. 1000	2000	450	10450
CATEGORY OF EXPENDITURE	1 Tuckshop	2 Uniforms	3 Library books	4 Transport	5 Stationary	TOTALS		The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the 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second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second	CATEGORY OF EXPENDITURE	1 Tuckshop	2 Uniforms	3 Library books	1 Transport	5 Stationary	LOTALS

ANNEXURE 'D' PARTIAL EXEMPTION



Table to guide schools in determining the level of partial exemption

Method: Determine your Ratio = Income/Fees. If the value you get is between 10 and 30, look up that value in the table. For example if R = 14, then fees are 80% exempt. If R = 20 then fees are 50% exempt, which means you have to pay half the amount of fees.

Ratio (R)	% Exempt	Ratio (R)	% Exempt	Ratio (R)	% Exempt	Ratio (R)	% Exempt	Ratio (R)	% Exempt
<10.0	100.00	14.0	80.00	18.0	60.00	22.0	40.00	26.0	20.00
10.1	99.50	14.1	79.50	18.1	59.50	22.1	39.50	26.1	19.50
10.2	99.00	14.2	79 .00	18.2	59.00	22.2	39.00	26.2	19.00
10.3	98.50	14.3	78.50	18.3	58.50	22.3	38.50	26.3	18.50
10.4	98.00	14.4	78.00	18.4	58.00	22.4	38.00	26.4	18.00
10.5	97.50	14.5	77.50	18.5	57.50	22.5	37.50	26.5	17.50
10.6	97.00	14.6	77.00	18.6	57.00	22.6	37.00	26.6	17.00
10.7	96.50	14.7	76.50	18.7	56.50	22.7	36.50	26.7	16.50
10.8	96.00	14.8	76.00	18.8	56.00	22.8	36.00	26.8	16.00
10.9	95.50	14.9	75.50	18.9	55.50	22.9	35.50	26.9	15.50
11.0	95.00	15.0	75.00	19.0	55.00	23.0	35.00	27.0	15.00
11.1	94.50	15.1	74.50	19.1	54.50	23.1	34.50	27.1	14.50
11.2	94.00	15.2	74.00	19.2	54.00	23.2	34.00	27.2	14.00
11.3	93.50	15.3	73.50	19.3	53.50	23.3	33.50	27.3	13.50
11.4	93.00	15.4	73.00	19.4	53.00	23.4	33.00	27.4	13.00
11.5	92.50	15.5	72.50	19.5	52.50	23.5	32.50	27.5	12.50
11.6	92.00	15.6	72.00	19.6	52.00	23.6	32.00	27.6	12.90
11.7	91.50	15.7	71.50	19.7	51.50	23.7	31.50	27.7	11.50
11.8	91.00	15.8	71.00	19.8	51.00	23.8	31.00	27.8	11.00
11.9	90.50	15.9	70.50	19.9	50.50	23.9	30.50	27.9	10.50
12.0	90.00	16.0	70.00	20.0	50.00	24.0	30.00	28.0	10.00
12.1	89.50	16.1	69.50	20.1	49.50	24.1	29.50	28.1	9.50
12.2	89.00	16.2	69.00	20.2	49.00	24.2	29.00	28.2	9.00
12.3	88.50	16.3	68.50	20.3	48.50	24.3	28.50	28.3	8.50
12.4	88.00	16.4	68.00	20.4	48.00	24.4	28.00	28.4	8.00
12.5	87.50	16.5	67.50	20.5	47.50	24.5	27.50	28.5	7.50
12.6	87.00	1 6 .6	67.00	20.6	47.00	24.6	27.00	28.6	7.00
12.7	86.50	16.7	66.50	20.7	46.50	24.7	26.50	28.7	6.50
12.8	86.00	16.8	66.00	20.8	46.00	24.8	26.00	28.8	6.00
12.9	85.50	16.9	65.50	20.9	45.50	24.9	25.50	28.9	5.50
13.0	85.00	17.0	65.00	21.0	45.00	25.0	25.00	29.0	5.00
13.1	84.50	17.1	64.50	21.1	44.50	25.1	24.50	29.1	4.50
13.2	84.00	17.2	64.00	21.2	44.00	25.2	24.00	29.2	4.00
13.3	83.50	17.3	63.50	21.3	43.50	25.3	23.50	29.3	3.50
13.4	83.00	17.4	63.00	21.4	43.00	25.4	23.00	29.4	3.00
13.5	82.50	17.5	62.50	21.5	42.50	25.5	22.50	29.5	2.50
13.6	82.00	17.6	62.00	21.6	42.00	25.6	22.00	29.6	2.00
13.7	81.50	17.7	61.50	21.7	41.50	25.7	21.50	29.7	1.50
13.8	81.00	17.8	61.00	21.8	11.00	25.8	21.00	29.8	1.00
13.9	80.50	17.9	60.50	21.9	40.50	25.9	20.50	29.9	0.50
								>30.0	0.00

ANNEXURE 'E'

APPLICATION FORM



APPLICATION FORM FOR EXEMPTION

SOUTH AFRICAN SCHOOLS ACT, 1996 (NO. 84 OF 1996)

EXEMPTION OF PARENTS FROM THE PAYMENT CF SCHOOL FEES REGULATIONS, 1998

PARTICULARS C	OF SCHOOL	
Name:		
Postal Address:		
Physical Address:		
		
Tel:		
Fax:		
PARTICULARS O	OF APPLICANT	
Name of parenti*		
Name/s of learner	/s:	
Residential addres	SS:	
Tel:		
Fax:		
APPLICATION F	OR - UNIVERSITY	
Combined at Annual scho (Only applic	tion (Regulation 3(1)(a)) nnual gross income of parents: col fees per learner: R Rable if combined annual income of a parent is less that 10 X school fees per learner)	
Combined at Annual scho (Only applic but more the Partial exer	mption (Regulation 3 (1)(b)) nnual gross income of parents: col fees per learner: cable if combined annual income of a parent is less that 30 X an 10 X the annual school fees per learner. nption may be granted on a sliding scale as contemplated in	
paragraph 13	32 in terms of the National Norms and Standards for Funding the same Government Gazette as this document.)	
governing body	ormation which you request to be considered by the	
4. All supplements must be attache	ary documentation to prove the application for exemption ed for the consideration of the governing body.	

* "parent" means (a) the parent or guardian of a learner; (b) the person legally entitled to custody of a learner; or (c) the person who undertakes to fulfill the obligations of a person referred to in (c) and (b) towards the learner's education at a modifi

marked for his/her attention.

5. The application form and accompanying documents must be sealed in an envelope and addressed to the chairperson of the governing body and be

ANNEXURE 'F' FOCUS GROUP INTERVIEW GUIDE

TOPIC: GRANTING OF SCHOOL FEE EXEMPTION IN PUBLIC SCHOOLS: SCHOOL MANAGEMENT IMPLICATION

RESEARCH QUESTIONS (SMT)

1. SCHOOL FEES

- 1.1 What procedures are followed when the school has to work out the school fees that parents have to pay?
- 1.2 How do you deal with parents who:
 - don't want to pay school fees and they can afford to pay?
 - cannot afford to pay school fees?
- 1.3 What procedures are followed by parents who want to apply for school fee exemption?

2 SCHOOL BUDGET

- 2.1 Does the granting of school fee exemptions have any effect on the school budget? Why?
- 2.2 When drawing up the budget do you take into consideration the granting of school fee exemption?

3 FINANCIAL MANAGEMENT

3.1 What implications does the granting of school fee exemptions have on the school financial management?

RESEARCH QUESTION (SGB)

1 SCHOOL FEES

- 1.1 What procedures are followed when the school has to work out the school fees that parents have to pay?
- 1.2 How do you deal with parents who:
 - don't want to pay school fees and they can afford to pay?
 - cannot afford to pay school fees?
- 1.3 What procedures are followed by parents want to apply for school fee exemption?

2 SCHOOL BUDGET

- 2.1 When preparing the budget do you consider the granting of exemption to parents who cannot afford to pay school fees?
- 2.2 Do you think that granting of exemption will have a negative implication to the school budget? Why?
- 2.3 How do you overcome the negative implication on the school budget caused by the granting of exemption to parent?

3 FINANCIAL MANAGEMENT

3.1 What implications does the granting of exemption have on the school financial management?

ANNEXURE 'G'

TRANSCRIPT NOTES OF INTERVIEW



TRANSCRIPT NOTES SMT

Transcript notes recorded as verbatism as expressed by the respondents during the interview. No grammatical changes were made.

I: Interviewer

RM: LM: PM: MM: Interviewees

SCHOOL FEES RELATED ISSUES

I: What procedures are followed when the school has to work out the school fees that parents have to pay?

LM: It is the duty of the SGB to work out the school fees. We do not do it.

PM: Yes, it is their duty. But we do assist them especially during their meetings when we see that they encounter some problems.

MM: Parents, during their meetings, agree on a certain amount which is affordable. Anyway, what does it help? They do not stick to their promises. They do not pay school fees.

RM: How can they pay school fees when their own children control everything? They, especially the student organisations, stopped them from paying.

I: What do you mean when you say that the learners stop their parents from paying school fees?

RM: Do you remember what took place in Tsakane and Balfour? Where PASO was refusing to pay school fees? It is very surprising to have seen some organisations actually supporting such an act. The main issue here was

the school fees. Learners stopped their parents from paying school fees even though their parents have agreed to do so.

MM: It was terrible. Imagine, causing all the schools of those areas to close down. Just because of the school fees! They are not responsible for the school fees, their parents are the ones who are responsible for the payment.

I: How do you deal with parents who don't want to pay school fees and they can afford to pay?

RM: What can we do?

MM: Well, we do encourage them to pay by writing letters to remind them to pay. Even during parents meetings they are encouraged to pay the school fees.

LM: Yes, the SGB does remind and motivate them to pay. The school cannot survive without the school fees. We really need the fees. The school fees benefit their own children.

PM: According to SASA, the SGB was supposed to take legal actions against those parents who do not pay school fees. Unfortunately, this is not done this way. Hence the number of parents who don't pay school fees has increased so drastically.

MM: Otherwise, as I have already stated, we as a school do remind them to pay. We do show them the importance of paying school fees.

I: What about those who cannot afford to pay? How do you deal with such parents?

PM: Well, according to the law, these parents should apply to be exempted from paying school fees. Unfortunately, they do not request to be exempted, they just keep quiet. Hence it is difficult to identify which parent affords and which one does not.

MM: Yes, it is true, we don't know who qualifies for exemption and who does not because most of them do not pay anything.

LM: We are really pulling hard as a school. How can we survive without money? You cannot say that all these parents are not working, they are. They just don't want to pay.

What procedures are followed by parents who want to be exempted from school fees?

LM: What do you mean by exemption?

MM: She means to be given a privilege of not paying the whole amount of school fees. Don't you read SASA? It is written in black and white!

LM: Well, that is the problem of the SGB.

MM: It is also our problem. We are part of this institution. Well, according to the Act, they are suppose to complete a form on exemption and submit the Affidavit to the SGB. Unfortunately this does not happen here at our school.

PN: Yes, truly speaking, we don't do that here at our school. I have never seen such forms here. My daughter, who is in the ex-model C school use to bring such forms from her school. So, it means this is done in other schools.

RM: Even if we had forms here at our school, to whom were they going to be given? Because these parents are all quiet. They don't want to come out clearly as to why they do not want to pay. Hence it is difficult for the SGB to identify those parents who can afford to pay school fees and those who cannot afford to pay.

MM: Sometimes we can blame the parents for not paying, maybe the problem lies with us because some of these parents, as it is with some of us, are not aware of this issue of exemption. It is the duty of the SGB to inform parents of such issues.

RM: Another thing that might motivate the parents to pay school fees is the issuing of the financial statement. Parents want to know how much has been paid and what has been done with the money. You cannot just keep on paying not knowing what is happening to your money. The financial status of the school must be transparent.

PN: Maybe you are right, Mrs. Mela. I have never thought of that.

SCHOOL BUDGET RELATED ISSUES

I: Will the granting of school fee exemptions have any effect on the school budget?

MM: Of course it will.

RM: Whether we grant school fee exemptions or not the budget is already affected?

I: What do mean?

RM: Already parents don't pay school fees. This does affect the budget drastically.

PM: I don't even see the need of drawing up the budget because there is no money.

MM: No, Mr. Motau, it must be drawn, even if there is insufficient money. We have to work on the little amount which we have.

When drawing up the budget do you take into consideration the granting of school fee exemptions?

RM: We don't draw up the budget, the SGB does.

PM: I don't think they do because they don't even mention it to parents.

Parents are not aware of that. That is why it is not considered.

LM: Why should it be considered? Because they don't pay.

SCHOOL FINANCIAL MANAGEMENT RELATED ISSUES

I: What implication does the granting of school fee exemptions have on the School financial management?

MM: How can the school run without any finances? The school does not have

any money.

PM: Well, finances are managed by the SGB. We as an SMT are not involved in the management of finances.

in the management of finances.

RM: Even if is the duty of the SGB to manage the finance, we, as the SMT of

the school has the right to know what is happening with the finances of

the school. Financial statements are rarely issued, there is no external

auditing. Finances are not properly managed.

LM: It is true, we don't know what is happening with the money. Sometimes

the fund raising committee raises some funds, for example, civvies. We

are not informed how much they have accumulated and what have they

done with that money.

UNIVERSITY

MM: But we as the school must also do something about this issue. We really

do need money. Parents must be motivated and encouraged to pay

school fees. The school really needs money to survive.

TRANSCRIPT NOTES SGB

I: Interviewer

MK; WD; BS; LD: Interviewees

SCHOOL FEES RELATED ISSUES

I: What procedures do you follow when you work out the school fees that

parents have to pay?

BS: The first thing we do, as SGB, we invite parents in a meeting where we

discuss about the school fees. Parents decide on the amount which they can all afford to pay.

WD: Yes, during the parent's meeting they agree on the amount they have to pay. They argue until they reach an agreement.

MK: Last year they paid R20, this year it is better, they agreed on R50. But still, payment is very difficult, they do not want to pay whereas they are the ones who agreed on that amount.

BS: We do follow what SASA requires from us. It is clearly stated in the Act that a meeting should be called where the majority of the parents are present. We do not force anyone to pay, they agree that they will pay such an amount.

LD: The problem with our parents is that they do not attend meetings, they give a lot of excuses. Our parents are not committed to the education of their children. We inform those who were absent by writing them letters, they have to know what was being agreed upon. They have to abide by the agreement of those who were present.

I: How do you deal with parents who can afford to pay school but they don't want to pay?

WD: We write letters to them reminding them to pay. We even tell the learners to remind their parents. During the parents' meetings we motivate and encourage them to pay. That's the best thing we really can do.

BS: As I have previously stated, parents are not committed to the education of their children. They do not attend meetings when invited.

Mind you, we send letters of invitation in time, but still they do not want to

attend. What is worse is that they do not even send any apologies that they will not be able to attend. This has been going for a while, maybe the next SGB will try to solve this matter.

LD: We attended a workshop last year where we were taught a lot of things concerning our duties as SGB members. This issue was also mentioned about parents who don't pay school fees. According to the law, legal action should be taken against them. They must be sued. Unfortunately we don't do that, we are scared, we are afraid, and our lives can be in danger. Imagine if someone is arrested or his/ her belongings be confiscated; who will be in trouble? Of course, we as members of the SGB. Our houses might be burnt or we might be killed. We are living in a terrible world, where your life will be at stake when you try to do the right thing. After all I don't benefit anything, I am not being paid for this job. Why then should I risk my life for that?

MK: Yes, it is true what Mr. Dali says. We just encourage them to pay, if they don't, then we leave them. No drastic actions are taken against them. But we will not be discouraged, we will keep on reminding them and encouraging them to pay. Well, it is our duty as the SGB of the school to keep on encouraging them.

WD: Another problem we are facing is children (learners) interfering in the payment of school fees. We as parents, do agree on a stipulated amount to be paid, on the other hand learners, surprisingly enough, stop the payment of school fees.

MK: That is very much disturbing. During our meetings, learners are represented by the LRC, but still the LRC are not respected. Learners take decisions on their own and ignore decisions taken at the meeting. And, let me tell you, if they say no payment, there is nothing we as

parents can do or say.

WD: There was a year when the principal was beaten by the learners demanding their school fees back. The treasurer was also seriously injured. They demanded their money and it was given back to them. Then who want to risk his own life by forcing them to pay? Not me! I am sorry I won't. No ways!

LD: In the past we didn't give them their reports before they paid, but now, the law doesn't allow that, things have changed, we will be in trouble if we do that.

I: Then how do you deal with those who cannot afford to pay school fees?

MK: How will one know exactly who those parents are because they do not come out of their cocoons. One cannot be able to identify those who can afford and those who cannot afford to pay. Most of them do not pay.

BS: In actual fact these are the parents who qualify for exemption, but presently, nothing is being done.

LD: Well, it would be easier for such parents to come forth. We as the SGB of the school would request them to assist with some odd jobs here at school, also with the raising of funds. But now most parents do not even want to assist in fund raising, they say they are too busy for that. We are really having it tough.

I: What procedures are followed by parents who want to be exempted from school fees?

LD: As I have previously mentioned, last year we attended a course/

workshop where all the procedures for exemptions were stipulated and explained. These parents, according to SASA, are suppose to complete a form and make an affidavit. Thereafter the SGB will discuss this matter and within certain days they will receive a response. There are certain stages which must be followed before the granting of school fee exemption.

WD: We don't follow these procedures because, as it has already been mentioned, we do not know which parents qualify for school fee exemptions. Parents don't want to be identified, therefore we do not follow any procedures for granting exemptions.

SCHOOL BUDGET RELATED ISSUES

I: Will the granting of school fee exemptions have any effect on the school budget?

BS: Certainly yes! If we granted school fee exemptions it would have an adverse effect on the school budget.

LD: Why do we crack our skulls on the budget? The budget is already affected even though we don't grant the school fee exemptions because already parent do not pay school fees. It would be even worse if the school fee exemptions were granted because everybody would want to be granted and the school will not even get a single cent.

WD: No, Mr. Langa, we wouldn't have granted everyone. We would first look at their financial status, then thereafter that is when they would qualify for exemption.

MK: I think it would have been much better because that is when we would be

able to see who can afford and who cannot afford to pay school fees. As for now, the budget is extremely affected.

I: When drawing up the budget, do you take into consideration the granting of school fee exemptions?

MK: No, truly speaking we don't even think about it. When we draw up the budget we take into consideration that every parent is going to pay the school fees. We draw up the budget in accordance with the whole number of learners.

LD: Even if we considered all parents, we have difficulties in getting money. Parents don't want to pay school fees.

BS: Yes, they do not want to pay. I even sometimes wonder why we should waste our time in drawing up the budget when we actually know exactly that only a third or quarter of parents will pay. If it was according to me, I wouldn't even bother drawing up the budget.

LD: Well, it is really tough. We have to draw it up, the school cannot run without the budget.

SCHOOL FINANCIAL MANAGEMENT RELATED ISSUES

- I: What implications does the granting of school fee exemptions have on school financial management?
- **BS**: Unfortunately we do not grant any school fees exemptions. If we did, then it would affect the management of the finance.
- LD: Managing finances is a crucial issue. We are not qualified financial

managers. We really need some external assistance from experts to do the practical part of it, that is where the problem lies

WD: My wish is that parents can pay school fees so that we can be able to manage the school well.

BS: Our finances need to be audited, but at this stage we are not ready for any auditing.

MK: At least as for now we survive with the money that we fund raise even though some parents don't want to cooperate and assist us in raising some funds for the school.

BS: Anyway, we will not be discouraged, we will do our work until the new SGB is elected.

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