



**EXAMINING CHALLENGES SCHOOL GOVERNING BODIES LACK OF  
FINANCIAL ACCOUNTABILITY IN SECONDARY SCHOOLS:  
SOCIAL JUSTICE LENS**

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**Abstract**

The purpose of this conceptual paper is to examine the challenges related to the lack of financial accountability of School Governing Bodies (SGBs) in secondary schools through the lens of social justice. The main question guiding this study is: How does the lack of financial accountability within SGBs affect the equitable allocation of resources in secondary schools? This is a qualitative study that utilizes recent literature reviews (2018-2024), which encompass scholarly books and articles, to analyse the impact of financial mismanagement on educational equity. Using an interpretive paradigm, the study explores how financial discrepancies undermine fairness in resource distribution, thereby disproportionately affecting marginalized students. Findings reveal that inadequate financial oversight by SGBs often leads to resource misallocation by exacerbating educational inequities and impeding the achievement of social justice in schools. The study highlights the need for transparent financial practices and stronger accountability measures. The study is significant in promoting equity and inclusivity in educational settings by advocating for effective financial governance within SGBs. However,

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limitations include the reliance on secondary data and the lack of empirical fieldwork, which may affect the depth of contextual insights. Further research is needed to explore the practical implications of these findings in various school contexts.

**Keywords:** *school governing bodies, financial accountability, secondary schools, social justice, governance.*

### **Introduction and background**

Hardman & Sandi (2024) believe that ensuring that parents, teachers, and students are motivated and fully engaged in their work is a crucial duty entrusted to the educational reform structures, like the school governing bodies. Undeniably, De Visser & Jones (2024) argue that the absence of literacy, appropriate knowledge, and skills regarding their core duties and responsibilities as elected officials in such democratic entities remains an issue of great concern. Notably, their primary duty is to ensure that effective educational objectives are achievable with great success. However, Jacobs (2024) postulates that in many instances, the policy and practices would result in an unprecedented disjuncture. According to Lukas et al., (2024), financial accountability in education refers to the processes and practices through which educational institutions manage their financial resources, ensuring that funds are used appropriately and transparently. Toloh (2024) added that in Indonesia, people, businesses, and institutions are financially responsible when they handle money in a way that is fair, clear, and follows the law, rules, and standards that have been set. It means being responsible for how money is collected, spent, and reported. Notably, this concept encompasses various dimensions that encompass budget planning, fee collection, and transparent reporting practices (Xia et al., 2024). At its core, financial accountability aims to promote responsible custodianship of public and private funds, thereby enhancing educational planned outcomes (Musungu et al., 2023). Globally, the challenge of financial accountability is exacerbated by factors such as corruption, mismanagement, and lack of financial literacy among school governing bodies (SGBs). On the other hand, in the global context, financial accountability in education has gained significant attention, particularly in developing countries. For instance, the United Nations Educational, Scientific and Cultural Organization (UNESCO) emphasizes that effective financial management is crucial for achieving Sustainable Development Goal 4 (SDG 4), which aims to ensure inclusive and equitable quality education for all (UNESCO, 2020). However, many countries struggle with inadequate funding and inefficient resource allocation. Thus, in some parts of South Asia, schools often experience delays in government funding, which constrains

their ability to deliver quality education and maintain infrastructure (World Bank, 2021). Such scenarios highlight the need for robust financial accountability mechanisms to mitigate the adverse effects of resource and financial mismanagement practices.

In Africa, financial accountability practices in the education sector vary widely, influenced by economic, political, and social factors. Countries like Kenya have implemented policies to enhance financial transparency in public secondary schools, yet challenges persist. Studies have shown that corruption and misallocation of funds remain prevalent, particularly in rural areas where oversight is weaker (Musungu et al., 2023). Notably, Groenewald et al., (2024) argue that the mismanagement of funds in public schools has led to inadequate learning materials and poor infrastructure, ultimately affecting student performance. In South Africa, similar issues have been reported where school governing bodies (SGBs) are sometimes implicated in financial misconduct, resulting in significant financial losses for schools (South African Council of Educators, 2022). Undoubtedly, Levatino et al., (2024) caution that the implications of poor financial accountability in education extend beyond mere economic concerns as they have profound social justice ramifications. Westbrook (2024) suggests that inadequate financial practices can exacerbate inequalities, particularly in marginalized communities where resources are already limited. Consequently, when public funds are mismanaged, disadvantaged schools may struggle to provide basic facilities, thereby leading to a cycle of poverty and educational disadvantage (UNESCO, 2020). This inequity undermines the right to education, resulting in a widening gap between affluent and impoverished communities. Conversely, McLean (2024) argues that financial accountability is not just a fiscal issue; it is intrinsically linked to social justice and equity in the provision of quality education.

Notably, Dorasamy (2024) believes that mitigating financial mismanagement and promoting accountability in the educational landscape requires a multi-faceted approach. On the other hand, Zhang (2024) points out that one such action requires the enhancement of the financial literacy of school leaders and the governing bodies through efficient and regular sessions for proper and effective financial management. Similarly, training programs focused on budgeting, financial reporting, and ethical practices can empower school leaders and school governing bodies to manage funds in an accountable and responsible manner (Musungu et al., 2023). Furthermore, establishing transparent oversight mechanisms such as independent audits and community involvement in financial decisions can foster accountability. As a result, engaging parents and local communities in budget planning processes can create a sense of ownership

and vigilance over school finances (World Bank, 2021). Notably, Torres (2024) found that financial accountability in education is a crucial component of effective governance that significantly affects educational outcomes and social justice. As seen globally, in Africa, and specifically in South Africa, the challenges of financial mismanagement and corruption can undermine efforts to provide quality education (Cappelli et al., 2024). By fostering a culture of accountability and transparency, educational institutions can not only improve their financial practices but also promote equity and justice in the educational landscape. As a result, resolving these challenges is imperative for achieving a more inclusive and just educational system.

**The purpose** of this study is to examine the challenges School Governing Bodies (SGBs) face in ensuring financial accountability in secondary schools through a social justice lens.

**The main question** is: What challenges do School Governing Bodies (SGBs) face in maintaining financial accountability in secondary schools, and how do these challenges impact social justice?

### **Theoretical framework**

A theoretical framework is essential for understanding the complex interplay between financial accountability and social justice within School Governing Bodies (SGBs) in secondary schools. This study is grounded in two key theories, Social Justice Theory (SJT) and Agency Theory (AT).

Undoubtedly, the Social Justice Theory, as articulated by scholars such as Rawls (1971), emphasizes the fair distribution of resources and opportunities within society. In the context of secondary schools, this theory highlights the importance of financial accountability as a mechanism for ensuring equitable access to educational resources. When SGBs fail to manage finances effectively, students from disadvantaged backgrounds are disproportionately affected, thereby perpetuating inequality and injustice. Therefore, applying Social Justice Theory allows for a critical examination of how financial mismanagement in schools exacerbates social inequities and undermines educational fairness. Meanwhile, Agency Theory focuses on the relationship between principals (government bodies or stakeholders) and agents (SGBs) tasked with managing resources on their behalf (Jensen & Meckling, 1976). This theory is particularly relevant in analysing the challenges SGBs face in maintaining financial accountability as it highlights the importance of transparency, oversight, and accountability mechanisms. The

failure of SGBs to act as responsible agents in the financial management of schools can lead to a breach of trust between schools and their stakeholders, diminishing community support and involvement. Thus, by integrating these two theories, this study provides a comprehensive framework for examining the financial accountability challenges faced by SGBs in secondary schools. Moreover, this theoretical lens offers insights into how improving financial management practices can not only enhance transparency but also contribute to achieving greater social justice within the education system.

## **Methodology**

### **Data collection**

This qualitative study employs recent literature reviews (2018-2024), drawing from scholarly books and articles to analyse the impact of financial mismanagement on educational equity (Creswell & Poth, 2016). The study explores how inadequate financial accountability within School Governing Bodies (SGBs) affects the equitable distribution of resources in secondary schools, particularly in marginalized communities. Through a critical examination of the literature review, the study highlights the consequences of financial mismanagement, encompassing resource disparities and diminished educational quality, which disproportionately affect disadvantaged students. By integrating insights from recent research, this study aims to provide a deeper understanding of the connection between financial mismanagement and educational inequity by offering intervention strategies for improving accountability to foster social justice in education (Sanders, 2018).

### **Data analysis**

Using an interpretive paradigm, this study explores how financial discrepancies within School Governing Bodies (SGBs) undermine fairness in resource distribution, particularly affecting marginalized students. The interpretive approach allows for a deeper understanding of how financial mismanagement not only deprives schools of essential resources but also perpetuates existing social inequities (Danaan, 2018). Discrepancies in budgeting and financial oversight often result in unequal access to educational resources such as textbooks, infrastructure, and teaching materials, further disadvantaging schools in under-resourced communities. Through this lens, the study reveals that financial inequities are not merely administrative issues but are embedded in broader socio-economic structures that disproportionately impact students from marginalized backgrounds. These inequities impede their access to quality education,

reinforcing cycles of poverty and exclusion. Consequently, improving financial accountability is essential to ensuring a fair and just distribution of educational resources, fostering social justice in education.

### **Findings**

The findings of this study reveal significant challenges faced by School Governing Bodies (SGBs) in maintaining financial accountability within secondary schools. One of the key issues identified is the lack of financial literacy among SGB members, which often leads to poor budgeting, misallocation of resources, and inadequate financial planning. This lack of expertise results in critical educational needs, such as infrastructure development and procurement of learning materials, being overlooked while funds are often allocated to non-essential areas. Furthermore, the findings highlight the absence of robust financial oversight mechanisms. Many schools lack regular audits or transparent financial reporting processes, which fosters an environment prone to financial mismanagement. This not only undermines educational quality but also exacerbates social inequities, particularly in marginalized communities where resources are already scarce. Similarly, the study shows that the lack of community involvement in financial decision-making contributes to mistrust between schools and stakeholders. Without community engagement, financial decisions remain opaque, further alienating parents and local stakeholders who could otherwise support the school's financial planning. Mitigating these challenges requires strengthening financial management practices through training, audits, and inclusive decision-making processes to promote transparency, trust, and ultimately educational equity.

### **Discussion**

#### **Challenges SGBs face in maintaining financial accountability in secondary schools and their impact on social justice.**

The abilities of school governing bodies to make themselves transparently heard and listen to others are pivotal for the effective governance of democratic institutions such as schools. As a result, schools ought to cultivate fertile grounds where these imperative competences are practised.

Kamath (2024) is of the view that school governing bodies (SGBs) play a pivotal role in steering financial accountability within secondary schools. However, they face multifaceted challenges that hinder their effectiveness. One major challenge is the lack of financial literacy

among SGB members. Similarly, Du Plessis & Mestry (2024) found that in many regions, including South Africa, SGB members often lack the necessary training and expertise to manage school finances effectively. This gap in knowledge can lead to mismanagement of funds, resulting in inadequate resources for educational programs and infrastructure (Nyangia & Orodho, 2021). Globally, similar issues are prevalent; thus, in several developing countries, the absence of robust training programs for school boards contributes to financial mismanagement, which ultimately affects the quality of education provided to students (Crawfurd et al., 2024).

Notably, in Africa, the situation is further compounded by systemic issues such as corruption and inadequate government funding. Consequently, countries like Kenya have faced significant challenges related to the management of school funds, where funds designated for educational purposes are often misappropriated (Musungu et al., 2023). This mismanagement, in turn, undermines financial accountability and widens the gap in educational resources. As a result, schools in wealthier areas tend to have access to more resources while those in poorer regions struggle to meet even basic educational needs. For instance, public secondary schools in Khwisero Sub County, Kenya, have been reported to experience severe funding delays, ultimately compromising the quality of education provided (Musungu et al., 2023). Therefore, these disparities exacerbate social inequalities, as students from disadvantaged backgrounds receive substandard education compared to their wealthier peers.

Undoubtedly, the challenges faced by School Governing Bodies (SGBs) in South Africa reflect broader issues within the educational landscape. Although the South African Schools Act of 1996 was intended to improve school governance and financial accountability, in practice, many SGBs struggle with inadequate oversight and lack the capacity to enforce effective financial management skills (Wangai & Gatere, 2019). Furthermore, insufficient training for SGB members often leads to poor budgeting and financial planning. As a result, Nelson (2024) argues that schools may fail to prioritize expenditures appropriately by allocating funds to non-essential areas while critical needs such as infrastructure repairs or learning materials are overlooked. On the other hand, Elamin (2024) found that this misallocation of resources not only impedes the overall quality of education but also perpetuates a cycle of disadvantages for students attending under-resourced schools. Consequently, the lack of financial accountability exacerbates existing inequalities within the education system.

The adversarial implications of these challenges extend beyond individual schools, affecting social justice on a broader scale (Fairclough, 2024). When SGBs fail to maintain financial

accountability, it results in an inequitable distribution of educational resources. Consequently, students from marginalized communities are disproportionately impacted, facing barriers to quality education that their more affluent peers do not experience (Wango & Gatere, 2019). Moreover, the lack of financial transparency fosters mistrust among stakeholders, including parents and the broader community. This erosion of trust further isolates schools from their essential support networks, diminishing community involvement. As a result, schools lose a critical element of support that is vital for creating a conducive and supportive educational environment (Cassidy et al., 2024). Thus, the lack of financial accountability not only perpetuates inequality but also undermines efforts to promote social justice in education.

Mitigating these challenges requires the implementation of several strategic measures. As a result, Theron (2024) found that enhancing financial literacy among SGB members through targeted training programs is crucial. Specifically, Khan (2024) holds the view that such training should encompass budgeting, financial planning, and accountability practices. Partnerships with universities or educational organizations could equip SGB members with the necessary knowledge and skills to manage school finances effectively (Nyangia & Orodho, 2021). In addition, implementing robust financial management systems that incorporate regular audits is essential to ensuring transparency and accountability within schools. Thus, these systems act as checks and balances that significantly reduce the likelihood of fund misappropriation while fostering financial responsibility across school governance structures (Dorasamy, 2024). Again, fostering community engagement plays a vital role in promoting financial accountability. Eden et al., (2024) hold the view that schools can, therefore, establish platforms that encourage parents and community members to actively participate in financial planning and decision-making processes. As a result, by involving stakeholders in these discussions, SGBs can enhance transparency while simultaneously building trust within the community (Musungu et al., 2023). For instance, organizing regular community meetings to discuss school finances and solicit input on budget priorities ensures a participatory approach. Thus, Reyneke (2024) believes that this strategy not only empowers the community but also holds SGBs accountable to their stakeholders, fostering greater financial responsibility and inclusivity.

Moreover, Fahrner (2024) believes that the government policies must actively support SGBs in maintaining financial accountability. By encouraging policy frameworks that mandate training for SGB members and establishing clear guidelines for financial management, a more accountable educational environment can be fostered. In this instance, the South African

government could introduce policies requiring all SGBs to undergo annual financial management training as a prerequisite for receiving government funding (Rovera, 2024). Such measures would strengthen the capacity of SGBs to manage finances effectively, contributing to enhanced financial accountability and promoting greater social justice in education. Most importantly, Black & Visagie (2024) found that mitigating the challenges faced by SGBs in financial accountability is crucial as these issues have profound implications for social justice within the educational system. By focusing on enhancing financial literacy, fostering community engagement, and implementing supportive government policies, it is possible to create a more equitable educational landscape. These strategies not only promote financial transparency but also empower marginalized communities, ultimately contributing to a fairer and more just society (Bracking, 2024).

### **Empowerment through Public Finance Management (PFM)**

The lack of financial accountability within School Governing Bodies (SGBs) poses significant challenges, particularly in secondary schools where funds are critical for educational quality and student development (King & Mestry, 2023). Without transparent financial practices, resources may be mismanaged or misused, impairing schools' ability to provide necessary materials, infrastructure improvements, and extracurricular activities. This issue is exacerbated by the constant changing of positions of SGBs' office bearers as required by the South African Schools Act (SASA) and resulting in underprivileged communities where financial mismanagement disproportionately affects vulnerable students. The absence of transparent financial practices within SGBs undermines trust and equity, creating a barrier to effective resource allocation (Kinyanzii, 2023). In the absence of clear, open communication about how funds are sourced, allocated, and utilised, concerns about mismanagement, favouritism or corruption may arise. From a social justice perspective, this lack of accountability worsens educational inequality as it deprives marginalized students of the resources necessary to succeed. Empowering SGBs through the effective use of the public finance management system can mitigate these challenges (Mlakalaka & Rulashe, 2024). By doing so, funds allocated to school resources, infrastructure, or programs are effectively tracked and utilised. Training members in financial literacy and governance is vital to ensuring financial sustainability and social responsibility in schools (Ozili & Iorembor, 2024). It is important for the SGBs to maintain transparent financial reporting and to build trust and support from all stakeholders. Similarly, robust oversight mechanisms, aligned with principles of transparency

and equity, are essential to foster social justice. Properly managed, public finances can be a powerful tool to ensure that all students, regardless of socio-economic background, receive a fair and quality education.

### **Conclusion**

Undoubtedly, financial accountability within School Governing Bodies (SGBs) plays a critical role in ensuring educational equity, particularly in secondary schools located in marginalized communities. The failure to maintain financial transparency and effective management not only leads to the misallocation of resources but also exacerbates social inequalities within the education system. This study highlights the importance of addressing these issues by enhancing financial literacy among SGB members, fostering community engagement, and implementing supportive government policies. Moreover, as demonstrated through the application of Social Justice Theory and Agency Theory, the lack of financial accountability negatively impacts both the distribution of educational resources and the trust between schools and their stakeholders. Without proper financial oversight, disadvantaged students continue to face barriers to quality education, further perpetuating cycles of inequality. Therefore, improving financial accountability within SGBs is essential for fostering a more just and equitable educational environment. In the same vein, the study emphasizes the need for comprehensive training and transparent auditing processes to mitigate the risk of mismanagement. By involving community members and stakeholders in decision-making processes, schools can not only enhance trust but also ensure that resources are allocated to areas of greatest need. Ultimately, promoting financial accountability within SGBs is a vital step toward achieving social justice in education, ensuring that all students, regardless of their background, have equal access to quality learning opportunities.

### **Recommendations**

To address the challenges of financial accountability within School Governing Bodies (SGBs) and promote educational equity, several recommendations are essential. First, targeted training programs for SGB members should be implemented to improve financial literacy, budgeting, and resource management. These programs could be facilitated through partnerships with educational institutions and government agencies. Similarly, schools should establish regular financial audits and transparent reporting mechanisms to ensure accountability. By implementing robust financial oversight processes, the risk of mismanagement can be

significantly reduced. Moreover, fostering active community involvement in financial decision-making is crucial. Schools should engage parents and local stakeholders through forums and regular meetings, allowing them to participate in budget planning and expenditure reviews. Thus, government policies should mandate financial training and regular accountability measures for SGBs, creating a structured and supportive environment for effective resource management and promoting educational equity. SGBs should have clear policies and specific guidelines about how to handle, give out, and keep an eye on school money. This will make sure that the money is managed in a responsible, open, and accountable way. A school-based finance committee composed of SGB members and community representatives is needed to manage budgeting, expenditures, and regular financial reporting.

### **Limitations of the study**

The limitations of this study include its reliance on recent literature (2028-2024), which may restrict the breadth of analysis and exclude older, potentially relevant research. In addition, the focus on qualitative methods within an interpretive paradigm may limit the generalizability of findings to broader contexts, as the study primarily seeks to explore in-depth, context-specific insights.

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