

UNIVERSITY OF KWAZULU-NATAL

**Financial accountability by Responsibility Managers: A case study of Mnambithi TVET
College**

By

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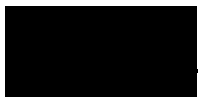
DECLARATION

I, Mrs Fundisiwe Abigail Madondo declare that:

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I also thank the following people who supported me during this journey:

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DEDICATION

I dedicate this work to my children, husband and family. I am because you are. God bless you.

“For as the heavens are higher than the earth, so are my ways higher than your ways, and my thoughts than your thoughts.” Isaiah 55:9

ABSTRACT

The government has increasingly realised the importance of Technical and Vocational Education and Training (TVET) colleges for South Africa's economic development, due to the sector's focus on providing skills for the labour market. TVET colleges were introduced to alleviate the skills shortage, and the government has invested significant resources in developing this vocational sector. Financial accountability in the sector is critical in ensuring the sector functions effectively and efficiently. Accountability is the basis of good governance. Colleges have Responsibility Managers entrusted with accounting for the expenditure of funds. As public officials, Responsibility Managers should ensure that processes and procedures are in place for proper financial accountability. This study provides insights into execution of financial accountability by Responsibility Managers at Mnambithi TVET College. The research was couched in stewardship theory as it considers the role of Responsibility Managers, as tasked by the employer, to execute financial accountability in the TVET colleges. The literature reviewed highlights that good public financial management provides stakeholders with proper, truthful and timely financial information wherein the Responsibility Managers account for financial decisions and expenditure. The legislation consulted in the research echoed the importance of transparency and ethical behaviour as qualities to be upheld by public officials, particularly in management positions. Through a qualitative inquiry, interviews were conducted with respondents selected using purposive sampling. Semi-structured interviews were used for data collection. The research revealed that, measures and procedures have been put in place for ensuring financial accountability in the TVET College. Challenges experienced include a lack of consequence management, poor adherence to turnaround time for supply chain management processes, and inadequate financial training for Responsibility Managers to ensure effective accountability. To conclude, a lot still needs to be done to ensure proper financial accountability in TVET colleges in order to ensure good financial governance of public funds.

Key Words: Financial accountability, Responsibility Managers, ethical behaviour, financial governance

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LIST OF ACRONYMS

AG	Auditor-General
APP	Annual Procurement Plan
DHET	Department of Higher Education and Training
NPM	New Public Management
PA	Public Administration
PAIA	Promotion of Access to Information Act
PFMA	Public Finance Management Act
POST-NPM	Post-New Public Management
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
TVET	Technical and Vocational Education and Training

CHAPTER ONE

SYNOPSIS OF THE STUDY

1.1 INTRODUCTION

The Technical and Vocational Education and Training (TVET) colleges have an important role to play in developing the knowledge and skills needed by the South African educational and industrial communities. The vision for the TVET colleges is informed by the policies found in the Department of Education's Further Education and Training Act, No. 98 of 1998 (hereinafter referred to as the FET Act), as well as in the White Paper for Post-Education and Training (DHET:2013), together with the Department of Labour's Skills Development Strategy. Combined, these policies present TVET colleges as a distinctive opportunity to grow into centres of innovation and development. The FET Act provides for more institutional independence, as well as financial control, in the TVET college sector.

Additionally, providing quality teaching and learning in the TVET sector is in the best interest of South African citizens. The sector, however, is characterised by a myriad of problems such as insufficient funding, lack of critical policies to govern the TVET sector, an unresponsive curriculum and mismanagement of funds. These challenges are detrimental to the envisioned goals and objectives of the colleges as significant avenues for vocational teaching and learning in the country.

It is critical that the limited resources, as well as funds, are properly managed and accounted for by those tasked with the responsibility to do so. Having sound financial accountability, therefore, means that the colleges can ensure good governance in the sector. The responsibility of managers in the TVET Colleges is to ensure that processes and procedures are in place for the provision of proper financial accountability. This study explored the execution of financial accountability by Responsibility Managers at the Mnambithi TVET College. The study was premised on a qualitative inquiry based on a social constructivist as the worldview. The study further employed the use of a case study (Mnambithi TVET College) as its research design. The study used semi-structured questions posed at in-depth interviews for the data collection. Secondary data collected from official documents was utilised to provide more information to guide the research and answer the questions in the inquiry. The researcher utilised purposive sampling where a non-probability sampling technique was employed in the study. Data was analysed using thematic and content analysis. The researcher addressed the important issues of

ethical considerations as outlined in the proposal following the strict protocols of the COVID-19 dispensation within the stipulated regulations of the Disaster Management Act, (Act no. 57 of 30 December 2002).

1.2 BACKGROUND OF THE STUDY

A number of challenges currently facing the TVET colleges were cited by the Commission of Inquiry into Higher Education and Training (the Heher Commission) (Moloi & Adelowotan, 2018: 1). These include funding, infrastructure, resource constraints and leadership. Having sound financial management and accountability in providing efficient management is critical in the TVET sector. Financial accountability is necessary and fundamental for good governance in any government institution, and should be complemented by a proper system of internal financial control as a good oversight measure. Failure to have such internal financial control may lead to fruitless and wasteful expenditure, corruption, fraud and theft.

The role of Responsibility Managers, therefore, as emphasised in this study, is to ensure that clear processes and procedures are not only in place in order to provide financial accountability in the TVET Colleges, but to also afford financial planning, control and oversight monitoring. Financial accountability is a critical legal obligation for educational institutions in South Africa. Financial accountability relates to the processes, as well as procedures, employed to make institutions responsible for their performance, and involves the realisation of goals and objectives of an institution, measuring the performance, and comparing these significant aspects with internal and external standards. The ability to provide accountable direction is a necessary element of TVET College governance, and should assist in strengthening the position of Responsibility Managers in the overall sector.

It can be said that TVET Colleges are mandated to manage their finances and take full responsibility for implementing all essential financial accountability processes. Additionally, the Public Finance Management Act, 1999 (hereinafter referred to as the PFMA) mandates public institutions, including TVET Colleges, and particularly the Accounting Officer who is the College Principal, to ensure effective, well-organised and transparent use of financial, and other, resources within the college. It is also set out in the PFMA that managers must put the necessary measures in place to avoid irregular, unauthorised, wasteful, and fruitless expenditure.

Regardless of these provisions and mandatory requirements, the TVET colleges continue to

face challenges on various aspects of financial accountability, which leads, not only to poor teaching and learning, but also to improper financial management and accounting practices. This study, therefore, explores the execution of financial accountability by Responsibility Managers at the Mnambithi TVET College. The research seeks to provoke and improve dialogue, and to invite further research on the phenomenon being investigated in the study.

1.3 STATEMENT OF THE PROBLEM

1.3.1 Financial accountability challenges for Responsibility Managers in TVET colleges

Financial accountability in the TVET Colleges should be executed in a manner which permits cost-effective, transparent, fair and responsive financial management policies and procedures in accordance with the White Paper for Post-Education and Training (DHET:2013). Additionally, a well administered and managed financial accountability system in the TVET sector forms the basis for credible colleges that are responsive to the needs of students, as well as the larger communities they serve. In the process, Responsibility Managers must exercise clear financial planning, financial control and financial monitoring to enable an effective financial accountability system that addresses the finance-related matters which impact negatively on teaching and learning in the TVET sector. The role of Responsibility Managers is critical because mismanagement of finances has a major negative impact on teaching and learning. Unfortunately, the TVET colleges' financial accountability is characterised by a lack of financial planning, financial control and financial monitoring, due to the absence of proper policies. This leads to the problem, not only of mismanagement of funds, but of corruption, lack of effective teaching and learning, and improper financial accountability.

It emerged from the Auditor-General's (hereinafter referred to as AG) report on the national and provincial audit outcomes for 2016-17, that inadequate financial systems and internal controls led to the late submission of financial statements for the 2016/2017 period at the Sedibeng TVET college. This was due to a lack of oversight in keeping finance staff accountable for complete and accurate asset records (Status of Progress on the Audit Outcomes:2016-17). TVET colleges should make provision for the adequate training of employees in their finance divisions to ensure that they are properly skilled to prepare financial

statements. More effort should be made in improving and institutionalising internal controls (AG Report, 2018-19:59).

The researcher holds the view that improper financial accountability arises from the lack of capacity to execute financial accountability functions such as budgeting, reporting and accounting, given the nature of the Auditor-General's financial reporting. The Auditor-General's Annual Report 2018/19 found that fruitless and wasteful expenditure increased from R298 743 in 2017/18 to approximately R1 million in 2018/19. The same annual report indicated that the fruitless and wasteful expenditure incurred in 2018/19 by the Coastal TVET College, Nkangala TVET College, and the South Cape TVET College "could have been avoided" (Audit Outcomes: AGSA briefing; DHET 2018/19 Annual Report, 2019).

Data from several studies suggests a growing interest in the execution of financial accountability by Responsibility Managers at the TVET Colleges (Moloi & Adelowotan, 2018). For instance, Shiyabola, Alayemi and Alu (2018:29) explored income levelling and financial accountability in Nigeria. Their findings revealed that policies to improve financial accountability should be adopted in every organisation in the immediate future. Similarly, Oluwadare and Samy (2015:19) examined the effectiveness of public financial accountability in emerging economies and established that theories developed over the last decade play a crucial role in the development of financial accountability frameworks in the public sector. The researcher submits that the execution of financial accountability by Responsibility Managers has not been closely examined, particularly in the TVET colleges. Consequently, little is known about how Responsibility Managers implement financial accountability in TVET colleges; and it is not clear what factors lead to improper financial accountability. In a discussion on capacity building with the Minister of Higher Education and Training, it was established that the sector is in need of research, in order that interventions can be evidence-based (Proposed Funding Frameworks for CET and TVET Colleges by Ministerial Committee, (2017:72). This material fact necessitates the need for this study, and calls for further insights into this avenue of research.

1.4 AIM OF STUDY

Drawing from the critical theory on methodologies by Creswell (2013:57), the aim of the study was to explore how Responsibility Managers implement financial accountability in the TVET colleges.

1.5 RESEARCH QUESTIONS

- What is the nature of financial accountability in TVET Colleges?
- What is the role of Responsibility Managers in the TVET College financial planning?
- How are Responsibility Managers responsible for implementing financial accountability in their units?
- What are the challenges and implications of the challenges facing Responsibility Managers, with regards to financial control and monitoring?

1.6 RESEARCH OBJECTIVES

The aim of the study is to investigate financial accountability in the TVET Colleges. The objectives of the study are to:

- determine the nature of financial accountability in TVET colleges;
- ascertain the role of Responsibility Managers in financial planning in the TVET colleges;
- investigate how Responsibility Managers currently account for financial control and monitoring in TVET College; and
- identify the challenges and implications faced by Responsibility Managers regarding financial control and monitoring.

1.7 HYPOTHESIS

The clear statement concerning the problem to be investigated in the form of a hypothesis in this study is as follows:

There is no relationship between the execution of financial accountability and Responsibility Managers in the TVET College.

1.8 OVERVIEW OF CHAPTERS

The chapters in the study, outlined below, navigate the problem statement, conceptualise the research questions, formulate appropriate research objectives, and present the hypothesis, and ultimately answer the pertinent research questions posed in the study.

1.8.1 Chapter One: Synopsis of the study

This chapter provides the overview of the study and offers insight into the research as outlined. The following critical aspects are covered in this chapter: background of the study; the problem statement; research questions and objectives; research methods and paradigms; and the findings and limitations of the study.

1.8.2 Chapter Two: Theorising financial accountability in the TVET sector

The chapter discusses the concept and the theory of stewardship, as well as the relevance of these theoretical constructs in financial accountability to Responsibility Managers in the TVET colleges. Furthermore, the policy and legal framework that pertain to financial accountability are clarified. Lastly, the chapter discusses New Public Administration as a discipline, and how it relates to accountability managing.

1.8.3 Chapter Three: Conceptualising financial accountability in the TVET sector

Public financial accountability, as well as its relevance in the TVET sector, is discussed in this chapter. The researcher delved into the importance of ethics and transparency in the management, as well as accounting, of the usage of public funds. The concept of financial planning, monitoring, control and performance budgeting is deliberated upon in order to emphasise the role of Responsibility Managers in ensuring financial accountability in TVET colleges. The chapter concludes by highlighting the impact of financial accountability in the TVET colleges.

1.8.4 Chapter Four: Research methodology

This chapter lays out the methodology of the study. The chapter indicates the use of social constructivism as a paradigm in line with the research methodology. It also discusses how the data gathered from the qualitative approach that was followed was analysed, and utilised to inform research findings and recommendations. A case study was employed in this research, using a range of qualitative data that was collected through interviews and, observations as well as in documents. The feedback from interviews contributed to ‘sense-making’ as a tool in the qualitative study. Purposive sampling is the primary sampling strategy used in qualitative research.

1.8.5 Chapter Five: Data analysis and presentation of findings

The chapter presents the analysis and discussion of this research. The study discusses logically the narrative that prompted the use of constructivism paradigm. It also details how data was collected, followed by the analysis of the literature review.

1.8.6 Chapter Six: Discussion of findings, recommendations and conclusion

This chapter highlights the significance of the study on the impact of financial accountability at Mnambithi TVET College. The research objectives are discussed, as presented by the researcher. Judging by the differing views on what financial accountability entails for Responsibility Managers, it seems that the Mnambithi TVET has a long way to go in ensuring a common understanding of matters relating to good financial accountability.

1.9 SIGNIFICANCE OF THE STUDY

The TVET sector is faced with a number of challenges, as alluded to in the broader background to the problem statement of this study. The study, therefore, focuses on the importance of TVET colleges having sound financial management systems. Effective financial accountability is discussed in relation to other similar studies and their findings. It is critical that, when a study on financial accountability is undertaken, the context of Responsibility Managers is given due consideration, as very little research has been done in this regard. It is hoped that this study

will contribute to this understanding, and will serve as a guide to implement financial accountability by the various Responsibility Managers at the TVET College. It may also assist the Mnambithi TVET College in improving the financial accountability procedures and so maximise the delivery of teaching and learning through providing the necessary resources through the responsible utilisation of finances within the college. Furthermore, it could enable the relevant stakeholders and managers to improve their knowledge, attitudes and understanding with regards to financial accountability. Of critical significance, is the fact that the researcher draws the attention of policy-makers to rethink matters concerning financial accountability by grounding their philosophies on the issues raised in this study.

Lastly, the findings, or rather disputes with such findings, could add value in identifying further areas of research with regards to effective financial accountability; as well as prompting future research to avoid the limitations raised and documented in the study.

1.10 ETHICAL CONSIDERATION

It is critical to protect the welfare of participants during research. The researcher applied appropriate ethical principles to prevent any harm which to the participants. The study was submitted to the University of KwaZulu-Natal's Research Ethics Committee for review and to determine the research participants' rights. The participants were informed that participation was voluntary and they did not have to consent to it. Furthermore, all participants were given an informed consent form to sign before their participation. The participants were also made aware of their rights, which included withdrawal from the study at any time should they feel the need to do so. The researcher maintained the confidentiality and privacy of participants by ensuring that the information collected was protected and treated with discretion at all times.

1.11 LIMITATION OF STUDY

Limited research has been conducted on financial accountability in the TVET sector, due to the fact that the sector is still fairly new and, as such, is undergoing transformation. The researcher hopes that the study will contribute to further academic dialogue on financial accountability in the TVET sector, as it is an important avenue for vocational education, deemed as one of the priority areas in the education sector.

1.12 CONCLUSION

The chapter has presented the rationale for the study; and outlined the problem statement, research objectives, key questions and research methodology, used in the study. This chapter lays the foundation on which the study builds its arguments with regards to financial accountability by Responsibility Managers at the TVET colleges. From the chapter synopsis, it can be determined that financial accountability is a crucial aspect for the TVET colleges, as one of the national imperatives in the country.

CHAPTER TWO

THEORISING FINANCIAL ACCOUNTABILITY FOR THE TVET SECTOR

2.1 INTRODUCTION

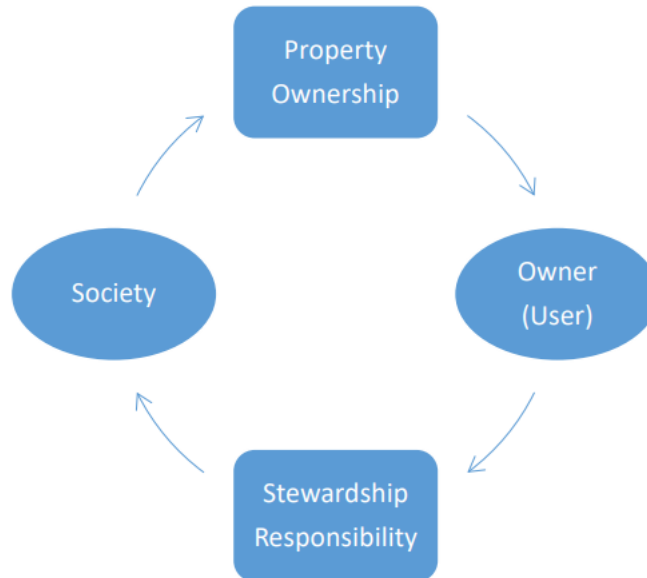
A theory can be regarded as the metaphysical understanding of a phenomenon (Van der Waldt, 2017:186); it thus determines how a researcher will pursue study. As an interdisciplinary subject, Public Governance can best be understood as a multi-dimensional field of study which involves different research traditions and methods in the economic, governmental, technological, political, legal, social and cultural spheres. In describing a theoretical framework, Miles and Huberman (1994:18) cited in Van der Waldt (2017:188), note that a theoretical framework “explains either graphically, or in narrative form, the main things to be studied, including the key factors, concepts, constructs or variables and the presumed relationship among them”. The theoretical framework usually provides the foundation from which concepts related to the phenomenon being investigated can be studied. The following theory is discussed to contextualise the study.

2.2 CONCEPT OF STEWARDSHIP

Various interpretations and definitions exist on what stewardship is. In order to understand the notion of stewardship, the concept will be briefly discussed. Stewardship has strong origins in the Christian religion. Christian theologians assert that things or resources were created by God, who offered them equally to all men. It is critical to understand that everything belongs to God, and man was given the right to utilise them (Chen, 2014:534). For man to be able to use these things, he needs to possess them; this gives rise to property, as well as human ownership. Hardy, cited in Chen (2014:534), agrees that all things are given by God for common use and that owning certain things removes the right of others to use them. Human ownership implies a duty to use and manage property, not solely for one’s personal purposes but for the benefit of the entire community. This points to the communal concept of ownership. The owner has the natural right to possess resources as his own, but still needs to fulfill a social responsibility to properly use the property. This concept is called communal stewardship as, illustrated below. Social responsibility is the primary stewardship because man is regarded as

God's steward. It is primary in a sense that it is the basis of stewardship accountability; to utilise the controlled collective assets to benefit society (Chen, 2014:535).

Figure 2.1: Communal Stewardship



Adapted from Chen (2014:535)

As people develop and interact, other concepts of stewardship arose. These are feudal stewardship, manorial stewardship, classical stewardship and managerial stewardship.

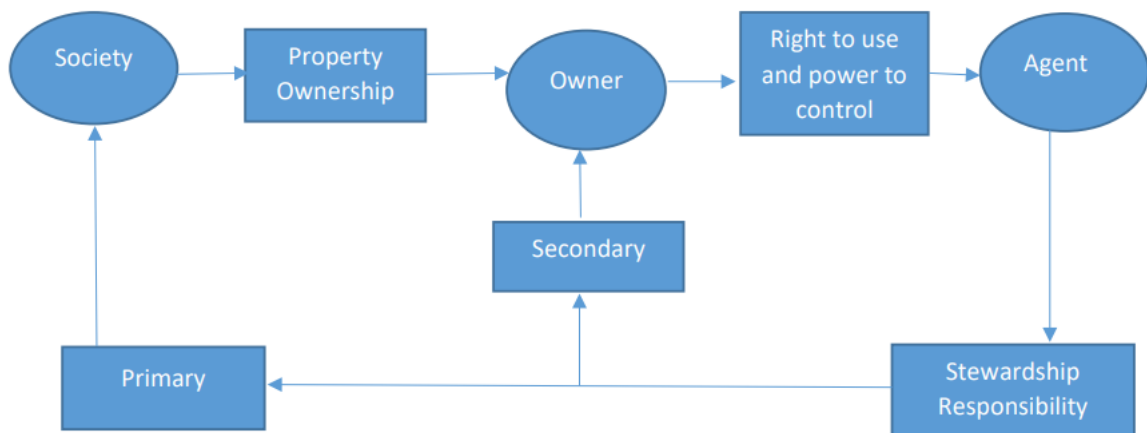
2.2.1 FEUDAL STEWARDSHIP CONCEPT

Feudalism was a system of government in which a distinct hierarchy prevailed amongst the nobles, with the king at the top. The king headed the chain of lord-vassal relationships which extended to the lowest vassal class (Chen, 2014:535). The relationships were defined by a definite understanding of right and obligation. The vassal was accountable to the lord for carrying out his obligations, whereas the king had the final legal obligation and owned the land. The responsibility of the vassal was the price which was paid on exchange for the privileges allowed by the lord. With the king at the top, the responsibility for the land filtered down until it reached the vassal at the bottom of the feudal system.

Based on the political and land systems described above, ownership was stewardship linked to the responsibility to fulfill the obligations to the king or to the overlord who gave permission. The nobles also created their own estates where they had the power to control property and how it was utilised. The nobles, therefore, assumed a responsibility to manage and use the land

for the good of the manorial community, as explained by Clough and Cole, cited in Chen (2014:535). The medieval nobles had a dual stewardship responsibility as they were agents of their overlords as well as rulers of their own manors. This gave rise to the concept of feudal stewardship, which is indicated in Figure 2.2, below.

Figure 2.2: Feudal Stewardship

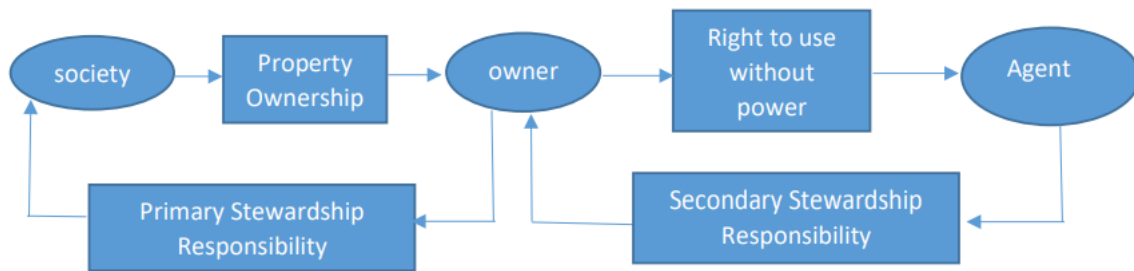


Adapted from Chen (2014:536)

2.2.2 MANORIAL STEWARDSHIP

The manorial system may be regarded as either the subsystem, or the complement, of feudalism during the medieval period (Chen, 2014:536). The basic unit of society was the manor, which combined social, political and economic matters into one collective system. The lord, who was also known as the landlord, was at the centre of the manor. He was both the ruler and the entrepreneur at the same time. The manor's land was the piece of the land given to be retained by the landlord. The landlord's steward was responsible for this retained land (Chen, 2014:536) and also kept accounts. Although they could have administrative responsibility as well as substantial power to care for the lord's business and his person, they were mostly serfs. They had no right to possess, or the power to control, the entrusted land. They had a secondary stewardship responsibility and the primary stewardship responsibility remained that of the landlord. From this description, a clear division of the primary, as well as secondary, stewardship responsibilities distinguished the concept of manorial stewardship (Chen, 2014:536). The figure, below illustrates this.

Figure 2.3: Manorial Stewardship

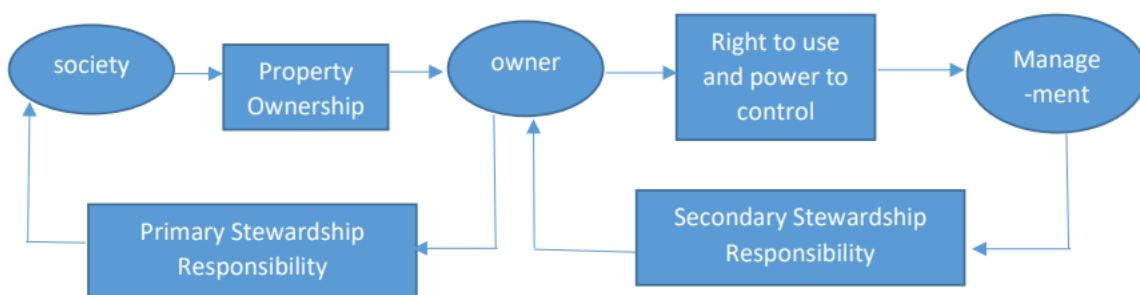


Adapted from Chen (2014:536)

2.2.3 MANAGERIAL STEWARDSHIP

Managers are not just employees but are accountable to the owner. Due to the nature of evolving stewardship concepts, “management defines its own responsibilities”, as described by Kaysen, as cited in Chen (2014:538). It is evident from this statement that there could have been a period in history where stewardship faced challenges which led to professional management disregarding its stewardship role, taking no the stewardship responsibility, either to the owners or to the public. As a public steward, management is responsible, not only for the interests of a specific group; but has an obligation to identify and achieve social goals (Chen, 2014:539). This kind of stewardship is referred to as managerial stewardship. The figure, below, indicates this concept.

Figure 2.4: Managerial Stewardship



Adapted from Chen (2014:539)

Obviously, the state-orientated definition is where the role of the government takes responsibility for the welfare, as well as the interests, of society, where its activities are trusted and considered legal by the public at large (Fouche, 2011:38). Responsibility Managers are

tasked with stewardship reporting and accountability for public finances, including the government assets. As a steward, management is obligated to provide social reports in order to discharge its primary responsibility to society; with its secondary responsibility to stakeholders to providing financial reports (Chen, 2014:540).

2.3 THEORY OF STEWARDSHIP

Stewardship theory suggests that managers are accountable to the people, as the owners of resources entrusted in them; by ensuring the efficient, profitable use of the resources, as well as protecting them for the sustainability of business success (Hlongwane, 2018:119). According to Cossin, Ong and Coughlan (2015), stewardship involves the willingness to work towards sustainable business success in the future. In the TVET College, such sustainability can be ensured through proper financial accountability, which allows the owners to assess the management stewardship. This theory further necessitates a review of past financial information in order to determine the current performance of managers and to predict future performance to improve organisation sustainability. It is important to note, that managers are responsible for whatever method of accounting is approved and authorised by law, to report on financial information and how resources have been managed efficiently. The Responsibility Managers may be required, after providing the report, to account for the actions making certain decisions.

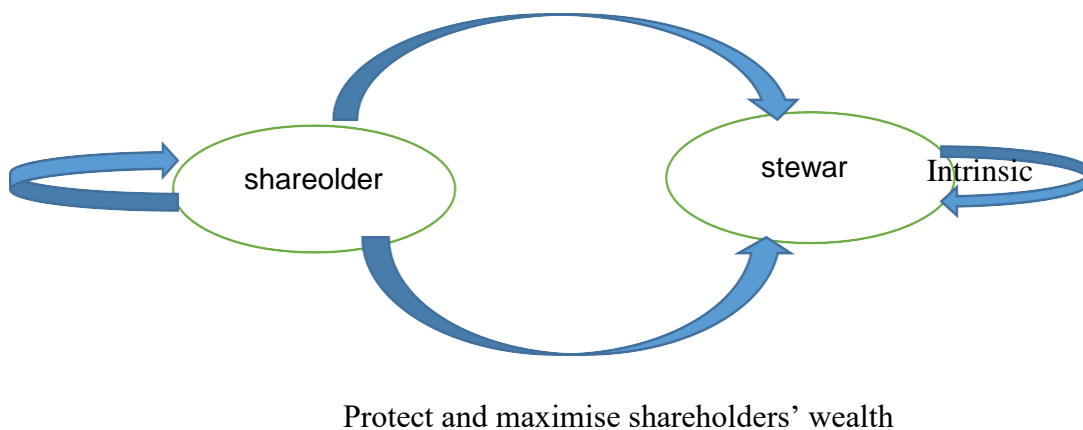
Stewardship theory is considered appropriate for this study because it relates to the role of the Responsibility Managers as tasked by the employer to execute financial accountability in the TVET Colleges. The theory further emphasises the value of processes and procedures that should be available for providing proper financial accountability and, as such, is relevant in researching how Responsibility Managers execute financial accountability in the TVET College. Finally, the theory has been selected because it strengthens managerial accountability.

Stewardship is a notion which has stimulated some organisations to preserve, protect and maintain natural, social and fiscal resources in the interest of stakeholders and communities (Contrafatto, 2014:177). Similarly, Contrafatto and Bebbington (2013) observe that stewardship resonates with current policy agendas that address matters regarding sustainable development, corporate social responsibility and accountability. Much of the current literature regarding stewardship offers several perspectives focusing on either the normative origins of stewardship, or both its organisational and executive inferences. The major value guiding

behaviour in stewardship theories is public service. Stewardship theories maintain that when organisations hold strong, core public service values, an internal sense of responsibility is created and accountable behaviour results (Dicke, 2002:457).

The theory of stewardship leads to a model of administration where executives are regarded as good stewards who will act in the best interest of the organisations or owners (Davis, Schoorman & Donaldson, 1997; cited in Yussof & Alhaji, 2012:57). The origin of stewardship theory is based on social psychology which focuses on the conduct of managers. The figure, below, illustrates this theory.

Figure 2.5: Stewardship Theory



Adapted from Abdallah (2009:57)

The managers behave in a way that leads to collective or organisational utility instead of self-serving interests. It is in serving the organisation that their personal needs are fulfilled, which results in managers as stewards acting honourably and ‘doing the right thing.’ Managers as stewards gain individual gratification from feeling “accountable for some larger body than themselves” (Block, 1993:6). Stewardship theory emphasises the view that individuals, including managers, can be driven by a consideration of fairness, justice and regard for the interests of others/ the-organisation which usually causes them to view themselves as stewards of the organisation’s business. They are reliable and professional and the objectives of the organisation take priority over their self-interest (Hernandez, 2012:175).

Hernandez (2012:173) notes that stewardship theorists have suggested that individuals are in covenantal relationship with their organisations. These are characterised by ethical obligations and bind both parties to work towards a common aim, without taking advantage of each other. Stewardship creates a sense of mutual obligation which emanates from the implicit social

contract, as stated by Solomon (1993) and cited in Hernandez (2012:173). It is due to this social contract that individuals are bound to behave with accountability.

Stewardship conduct is a form of prosocial act, aimed at positively contributing to other people (Hernandez, 2012:174). Individuals do not need to be in positions of power or authority in order to have a covenantal relationship with the organisation, and Responsibility Managers are no exception to this. The public sector has been characterised by wasteful and fruitless expenditure, as well as irregular expenditure and unauthorised expenditure (Dzomira, 2017:204). In public sector administration, the public sector Responsibility Managers are stewards and have a responsibility to account for the resources, whether funds are utilised or not.

Although stewardship theorists have defined the characteristics of stewardship, existing research does not give an in-depth analysis that teases apart organisational-and individual-level factors and explains their causal effect on stewardship behaviour (Hernandez, 2012:176). Stewardship governance has been associated with different structural factors such as managerial practices, leadership, policies and systems, which can be classified as reward or control systems and allow for a certain degree of responsibility.

2.4 STEWARDSHIP IN RELATION TO FINANCIAL ACCOUNTABILITY AND RESPONSIBILITY

In the conservative finance and financial accounting literature, stewardship can be considered synonymous with accountability (O'Connell, 2007, cited by Contrafatto, 2014:182). O'Connell, analyses stewardship, and particularly stewardship reporting, by drawing on a narrow agency framework. In agreeing with this, Gjesdal (1981:209, cited by Contrafatto, 2014:182) states that, in the conventional financial "accounting literature stewardship objective is usually taken as an axiom; there is a stewardship demand for information". The same principle was emphasised by Robb (2012:20), who maintained that, in the context of co-operative organisations, stewardship lies "at the heart of co-operative accounting." Essentially, stewardship is conceptualised as synonymous with accountability in the traditional financial accounting literature.

Stewards are driven to take decisions that are in the best interest of the organisation (Kuppelwieser, 2011:276). They work in collaboration towards the achievement of the organisation's goals and are not instrumentally motivated. The result of such organisational

behaviour, which aims at maximising organisational performance and accountability, in turn benefits the stakeholders. As Kuppelwieser (2011:279) explains stewards take responsibility for their work, as well as their decisions, but within the limitations of the organisation or owners. It is imperative that Responsibility Managers in TVET colleges understand the role which they play in financial accountability, as stewards in their respective units.

2.5 RELEVANCE OF STEWARDSHIP AND FINANCIAL ACCOUNTABILITY AS A TVET SECTOR FUNCTION

Stewardship appointments are critical in the current environment where service delivery is driven by corruption and a variety of unethical behaviours (Masuku, 2019:127). Greenleaf (cited by Brown, Isett & Hogan, 2010:390) argues that the world relies on institutions to take care of one another; an approach which calls for a vision of “getting the right things done” and “finding individuals who are willing to take on that responsibility”. Responsible stewardship for the use of public funds in any public institution, including TVET colleges, entails the spending of public funds using an acceptable set of requirements in which the funds can be spent in line with the prevailing legal regulations and constitutional principles (Mathiba & Lefenya, 2019:534; Rabrenovic, 2007:29).

It is because of ‘responsible stewardship’ that managers spend the finances for the purposes for which it is allocated; and for which it is responsibly accounted.

2.6 POLICY AND LEGAL FRAMEWORK OF FINANCIAL ACCOUNTABILITY

From a legislative perspective, the college contributes to the South African public administration system in relation to service delivery, and should be guided by legislation that governs such institutions. These include the RSA Constitution of 1996 as well as the Public Finance Management Act, 1999 which are discussed below.

2.6.1 Constitution of the Republic of South Africa, 1996

Most of the legislation promulgated post-1994 that sought to emphasise upholding the provisions of the Constitution of the Republic of South Africa, 1996 (hereinafter referred to as RSA Constitution, 1996) is enshrined in Sections 213, 215 and 219, which are significantly

related to public financial management. The RSA Constitution's major aim is to ensure that financial resources are managed properly across all government spheres. Therefore, managers in the TVET sector should not only adhere to the prescriptions of the RSA Constitution, but should also become custodians through financial accountability, proper planning and responsiveness.

2.6.2 Public Finance Management Act, 1999

The Public Finance Management Act, 1999 (PFMA), forms one of the fundamental pieces of legislation promulgated by the first South African democratic government. The Act is aimed at promoting sound financial management to fully enable service delivery through competent and effective use of inadequate resources. As noted by Luyinda, Herselman and Botha in Mathebula (2014:6), the main purpose of the Act is to:

- modernise the financial management system in the public service;
- equip managers in the public sector with better financial affairs management skills in order to be accountable;
- eradicate waste and corruption when using public assets; and
- ensure apt provision of quality information.

The strength of the Act is in providing clarity, as well as channels to be actioned, to ensure that wastefulness and corruption is limited. The main weakness with the Act is that it does not enforce disciplinary measures for those who transgress its requirements. This study, therefore, seeks to establish what the challenges of TVET college managers are with regards to financial accountability, and to further determine the implications of such challenges in light of the PFMA, 1999.

2.7 FINANCIAL GOVERNANCE FOR ENHANCED PUBLIC SERVICE DELIVERY

Public service delivery is vital for any public institution. Public financial accountability necessitates that institutions manage their finances in a prudent manner, which means they should integrate their financial and non-financial reporting, control, budgeting and performance measurement (Nzewi & Musokeru, 2014:37). It is imperative that comprehensive

and transparent reporting is provided to stakeholders on what the institutions have achieved with their expenditure of funds. To fulfill this demand, Responsibility Managers are not only responsible for how the funds are spent, but should properly plan, monitor and govern the finances in their units in order to enhance public service delivery. Like all government institutions, the TVET colleges are not immune to this transparent financial governance, and they should deliver quality teaching and learning to their students.

2.8 PUBLIC FINANCIAL MANAGEMENT SYSTEM

The annual budget is the main public policy document which indicates the government's strategy for generating income and using the assigned resources in a particular financial year. Public financial management is critical in the relationship between revenue, and how that money is spent in a way that reflects the institution's objectives and goals. Financial management is, therefore, a core principle in public administration and forms part of the implementation of government's policies (Cloete, 1998:45). Public financial management deals broadly with the attainment of overall fiscal discipline, resource allocation as per priority needs, and also effective and efficient service delivery to the public. In the case of the TVET College, the focus is on students, teaching and learning. As such, in order for the College as a public institution to fulfil its mandate, it requires resources that must be effectively and efficiently managed. A well-managed public financial management system should support and, control, and be accountable, which requires a solid foundation in financial information, combined with performance budgeting, effective budget implementation and transparent accounting, including predicting the cost of future decisions (Fourie, 2007:735).

As Coe (1989:1-3) writes, the public financial management system contains legal arrangements and, practices which comprise the following financial management actions:

- predicting revenues and costs;
- creating medium-term expenditure frameworks;
- aligning the budget to policy-making;
- preparing the implementing of the budget;
- supervising cash and monitoring expenditure;
- executing internal control and audits;
- accounting and reporting;

- procuring goods and services as well as managing assets;
- leading external audits; and
- providing oversight through administration.

Any lack of financial management may lead to financial decisions based on individual preferences and choices which may not be line with the institution’s financial management procedures. On the other hand, clear adherence to these financial procedures may yield positive financial management results, as envisaged by the institution.

2.9 FINANCIAL CONTROL IN PUBLIC FINANCIAL MANAGEMENT

In pursuit of effective public financial management, the authorities enforce managerial accountability. The Auditor-General is generally tasked with conducting audits of the financial affairs of various departments, and then reporting to parliament. The scrutiny and analysis of the documents on how the finances have been spent and controlled is delegated to the Standing Committee on Public Accounts (SCOPA), through parliament. This committee has the power to invite the accounting officials to account for their role in financial control in terms of Section 45 of the PFMA. The accounting officer, therefore, needs to formulate inner financial structures to avoid deviating from prescribed activities and to make certain that spending is executed in accordance with the targets of the organisation. Additionally, the control system assists the managers in the public sector with suitable information to decide if the activities in their departments are according with the pre-determined plans (Mockler, 1972:18-19).

2.10 LINKING PUBLIC ADMINISTRATION TO FINANCIAL ACCOUNTABILITY

Accountability is vital in public administration. Accountability relates to the fundamental processes whereby actors record and, divulge their conduct, in the broadest sense of the word, to the external audience (Schillemans & Busuioc, 2014:193). The dialogue about whether public services should be delivered by the government or the private sector was bone of contention among scholars and in policy arguments in the 1980s. During this time, the government was blamed for being part of the ‘old’ public administration, and the private sector was seen to be more efficient than the government. Although the government was criticised by many for its failure to provide public service delivery, the scholars of public administration

emphasised how the government's obligation to promote the public interest differentiated public administration from private management (Basheka & Tshombe, 2018:13). Despite various views on what is in the public interest, the above statement clearly clarifies their obligation of public administrators and its connection with accountability.

Public administration studies emphasising public accountability usually concentrate on forms of accountability in public sector provision, as well as regulations and systematic, structural forms of accountability (Bovens, Goodin & Schillemans, 2014:5).

According to Lee (2004:173), public administration has long struggled with the need to harmonise the administrative state, which is based on hierarchical and authoritarian principles within democracy. It seems that accountability in public administration has been based on the tangible oversight powers of governmental institutions. More often, accountability to the public at large is indirect. Agreeing with this, Rosen (1998, cited in Lee, 2004:173) acknowledges that "individual citizens rarely have time, information and resources to hold a public administrator accountable for action taken or even failure to act, except in fairly simple situations that directly affect the complaining citizen".

2.11 NEW PUBLIC MANAGEMENT AND ACCOUNTABILITY

The discipline of Public Administration (PA) has passed through a few critical stages, with significant transformation (Bryson, Crosby & Bloomberg, 2014:446). Basu (1994:13-20) proposed the following six major stages: Woodrow's politics-administration dichotomy; the principles approach; the rise of human relations; the behavioural component; developments in computer technology; and public policy analysis. For the purposes of this study, some important elements of transformation that have guided the development of Public Administration (Basu, 1994:13-20) which are relevant to the view of accountability are discussed briefly.

Woodrow's publication, 'The Study of Administration' is considered to be the foundation of Public Administration as a distinct discipline of study. This stage is known as the 'politics-administration dichotomy' and he reasoned that administration was concerned with the application of political policy decisions made by the legislature. The politics-dichotomy was strengthened by the new school of scientific management developed by Fayol, Willoughby, Reiley and Mooney. While the scientific approach was criticised by some scholars, it emphasised stringent superior-subordinate relationships, centralised control in decision-

making and the external control of human effort. The traditional bureaucratic accountability model, founded on stringent communication channels and chain of command within the organisation, characterised the scientific approach.

The public-private distinction which was led by Appleby (1949), Dahl (1947) and Waldo (1948) forms a critical part of the Public Administration debate. Appelby argued that “government administration differs from all other administrative work by virtue of its public nature; the way in which it is subject to public scrutiny and outcry” (Bryson, Crosby & Bloomberg, 2014:446). When Appelby defended why the government is different from business, he cited the extent of the government’s scope and the effect of the conclusions; its public accountability is fundamentally political rather than rational in character.

The use of theory to strengthen the public and private domains of administration has been constantly probed by the proponents of New Public Management (NPM) and the neo-liberal ‘reformists’ (Pffifner, 2004:2). Scholars who supported NPM consider that the study and processes of public organisations have shifted in the direction of public sector management in order to concentrate on results, efficiency, personal responsibility and accountability. Neo-liberal reforms challenged the state and welfare methods outlining how economies and societies are managed, and proposed a rearrangement of the public service in terms of objectives, structure and methods of work. The contrasting debates, complemented by prescriptions of liberalisation, privatisation and decentralisation have considerably affected the nature and scope of public sector accountability. Public administration and its views on accountability have, over the years, been through significant developments in theory and practice. Public sector institutions have, for the past three decades, been subjected to major changes. These changes were termed the ‘New Public Management’ (NPM). New Public Management aimed to respond to allegations that the public sector was bureaucratic, ineffective and inefficient. Some scholars maintain that the growth of NPM is due to a broader shift in views about public accountability and public administration. NPM is founded, based on the management style of “user-pays, value-for-money as well as market-based competition” (Parker, 2012:248). Additionally, in NPM the public managers are expected to “steer not row”, by determining objectives and moving service delivery forward by using their own tools of choice or a combination of tools. Managers are also required to achieve the objectives and ultimately account for the results.

2.12 MANAGING FOR ACCOUNTABILITY

Accountability is considered the hallmark of modern governance and an integral part of public administration (Dubnick & Yang, 2011:71). Public administration research on accountability has gained momentum over the past two decades. There is vast knowledge on the nature; dimensions; methods; techniques and challenges of accountability; yet the conceptual, empirical and theoretical aspects of accountability still remain a challenge (Laegreid, 2005:186). The NPM reforms have complicated the extensive views of accountability in the public sector. Instead of increasing or reducing accountability, the NPM involves the transference of one set of accountability relationships to another (Laegreid, 2005:189). The reforms of NPM focus more on individual accountability and less on collective accountability. Consequently, distinct accountability for processes and procedures; accountability for finances; and for performance and results forms part of the NPM reforms. Traditional interpretations of accountability have been challenged by views of increased efficiency, cost effectiveness and competition. A clear divide between vertical mandatory accountability and horizontal voluntary accountability relationships has been drawn. The reforms of NPM supplement vertical mandatory accountability relationships with a voluntary, horizontal accountability arrangement. Public administrators are to be independent and, entrepreneurial and should also pay attention to the messages they receive from their customers or clients, as opposed to being integrated elements of responsible, collective public bodies (Laegreid, 2005:189). Concerns have risen whether NPM reforms, with their ideas on customer service and competition, would not cause a decline in civic responsibility and accountability, although some aspects of service may improve.

Undoubtedly, NPM has caused tension between political and managerial accountability. The main aim of the NPM reforms is to improve public-sector performance through forms of accountability, such as more direct access between the providers and users of public services. This results in the reduction of the role of political accountability and the increased exposure of the manager. There are conflicting roles of politicians as “chief executives” who assume a strategic role in formulating general goals and evaluating results, without day-to day business and implementation involvement, and civil servants who are entrusted as accountable managers or entrepreneurs separately from politicians. A major challenge is that both civil servants as well as politicians are battling to fulfil these roles. The politicians struggle with being merely strategic goal formulators, while civil servants seem unable to form a unified public service,

and creating distance from the political executive is likely to reduce responsiveness and accountability.

Some writers have pointed out that a trade-off often exists between managerial accountability and increased effectiveness (Pollitt & Bouckaert, 2011:19). It is common that, where managers place an emphasis on specific output, outcomes are neglected as concentration shifts to efficiency instead of effectiveness. Due to the fact that output is easy to measure, not too costly to monitor, and it is easier to hold a person accountable, accountability systems favour them in the same way that NPM does. There is an excessive focus on output in NPM. NPM is inconsistent because many of its reforms are concentrated on empowering customers, strengthening political control and having free managers; but these cannot be achieved simultaneously.

Finally, the standards of accountability such as objectives, norms and the roles of public governance are not the same in the public and the private sector. In public governance, accountability is based on public missions and norms, for instance equality; representation; equity; impartiality; justice; integrity and citizenship (Bovens, Goodin, Schillemans & Laegreid, 2014:10). Through its emphasis on people as consumers as opposed to their role as citizens, NPM has presented the dual accountability of civil servants to politicians as well as consumers. The citizens are not necessarily regarded as customers, as this reduces the value and entitlements that are associated with citizenship (Bovens, Goodin, Schillemans & Laegreid, 2014:11). Using a market-oriented approach to accountability relies on citizens' ability to have adequate resources to make their preferences felt in the market.

2.13 TOWARDS POST-NEW PUBLIC MANAGEMENT

As the result of the constant changes in the field of public administration, the New Public Administration approach has faced major criticism since the 2000s. The approaches that criticise the NPM highlight the missing aspects of NPM, and some of them aim to replace NPM (Karatat, 2019:1797). In recent years, there has been a growing tendency (Karatat, 2019:1799) that a new approach, known as Post-New Public Management (hereinafter referred to as Post-NPM), has emerged.

Unlike the NPM, the Post-NPM reforms seek to move from negative organisation to positive organisation through networked and value-based governance (Xiaolong & Christensen, 2019:855). Additionally, the Post-NPM reforms propose for 'recentralisation' and 'functional

integration’, which are viewed as efforts in co-ordination and improvement for public organisations. The Post-NPM is regarded as an opportunity to re-examine control in public administration. Lastly, Post-NPM as a system of reform emphasises a strong and integrated sense of values; cultural integration; team building; partnerships with private sector organisations; value-based management; trust; cooperation and training; as well as the self-development of public officials (Christensen, 2012:4).

2.14 CONCLUSION

Using a number of strategies, the NPM is one of the leading approaches in the public sector. NPM strives to improve the manner in which the public sector is managed. Among the tenets of NPM are decentralisation and contract appointments. These have led to the premature departure of some highly skilled staff from the public service, often causing confusion in the sector. The NPM embodies the old views, theories, philosophies and paradigms that sometimes seem to contradict the beliefs of democracy, especially as far as the issue of accountability is concerned.

An understanding of the meaning of stewardship may be different for various managers, as clearly indicated by the concepts of stewardship discussed in this section. In addition, Responsibility Managers’ understandings also vary. The primary role of the steward is to interact responsibly with stakeholders and to work collaboratively in achieving financial accountability in the TVET sector.

CHAPTER THREE

CONCEPTUALISING FINANCIAL ACCOUNTABILITY IN THE TVET SECTOR

3.1 INTRODUCTION

In any institution, managers play a vital function in ensuring planning, organising, leading and controlling in the organisation (Beharry-Ramraj, 2016:93). The success of any employer depends on its management. On the pinnacle of presenting leadership direction through planning, organising, leading and controlling in organisations; managers are also responsible for imparting sound financial control. In the quest to classify types of responsibility, it is going to assist to offer an explanation for the context of accountability referred to in this study. The International Organisation of Supreme Audit Institutions as cited in Ngakwe (2012:312) states that, “Public accountability relates to the obligations of persons or entities entrusted with public resources to be answerable for the fiscal, managerial and programme responsibilities that have been conferred on them, and to report to those that have conferred such responsibilities”. In addition, Robinson and Timperly (2000:67) describe accountability as a “situation wherein a position holder offers an account to another in order that a judgment may be achieved at the sufficiency of the overall performance”. Clearly then, through these definitions, accountability is equated to the act of reporting.

It is appropriate to describe financial accountability as defined by Xaba & Ngubane, (2010:141); as an ethical or lawful act upon which an individual or an institution explains how funds, resources or authority entrusted upon by the third party has been used. Undoubtedly, in the TVET colleges financial responsibility emanates from the idea of accountability through reporting on finances to college stakeholders such as the College Council, academics, college students or even parents. Irrespective of the financial accountability approach and its foundation in terms of the legal prescripts, TVET colleges are faced with problems regarding its execution.

Responsibility Managers at colleges are on the frontline of financial accountability as they should ensure an environment conducive to teaching and learning. As Fourie and Jordaan (2007:36) remind us, “the functions of a manager are to motivate everyone who holds resources needed to carry on the business activities to contribute to the actions” (Fourie & Jordaan, 2007:36).

3.2 PUBLIC FINANCIAL ACCOUNTABILITY AND RELEVANCE TO TVET COLLEGES

According to Ngubane (2009:16), financial accountability refers to “responsibility related to financial status of an institution.” This involves accounting for the budget acquired, in addition to how the money may be used to achieve organisational goals. Similarly, IDASA (2004:2, cited in Ngubane, 2009:17); defines financial management as the development of systematic financial reports for individuals with an interest in providing proof that the leadership controls financial decisions; and are also answerable for the expenditure of such finances, through generating documented evidence of receipts and financial statements. It is crucial that regular accountability for finances in an organisation, through financial reviews, are given to the applicable stakeholders. This is performed in order that the organisation can:

- account for finances with the aid of documents which includes receipts and payments;
- suggest that money is spent on the goals of the institution and what it was intended for;
- avoid taking on financial obligations which are beyond its ability to fulfil; and
- take all necessary precautions to ensure that there is no misuse of finances, including keeping applicable records on the approaches used to prevent such.

Regarding financial accountability in an institution, Ray, Candoli and Hack (2005:149) agree that accounting and auditing, as well as reporting are critical for presenting information and its interpretation, with a view to gaining a better understanding of the financial state of affairs of an institution. A financial accountability system, which incorporates budgeting; revenue; expenditure and accounting is thus critical for the improvement of financial decisions in any TVET college.

3.2.1 Public financial accountability

Financial accountability is undisputably the cornerstone of good governance (Makina & Mago, 2016:558). Recently, calls have been made for public financial accountability in high level policy debates across and within countries. Mathiba and Lefenya (2019:533); point out that public accountability is a universally held standard of public administration in practice as well

as in theory. In addition, not only does public accountability entail responsibility to the public, but it also involves a commitment and willingness by the government to the public at large, to achieve the set objectives and to account accordingly in public. With such commitment comes the dynamic of transparency in public accountability. As a public administration principle, transparency forms part of Section 195 (1)(f) of the RSA Constitution, 1996. Consistent with the Constitution, the White Paper on Transforming Service Delivery (*Government Gazette* No. 18340 of 1997) emphasises the eight Batho Pele ('People First') principles; transparency is one of these. Similarly, Mathiba and Lefenya (2019:534) assert that, to strengthen public accountability, there should be regular, solid checks and balances on public financial accounts and records as well as systematic verification processes to ascertain that value for public money is achieved.

Accountable public financial management is a requirement for sustainable development, poverty reduction and the effective utilisation of scarce resources (Sibanda, 2017:324). Emphasising the importance of accountability, Khalo (2013:581) defines it as a responsibility to expose, explain and justify an action. When Responsibility Managers are entrusted with public finances, it is expected that they utilise them with caution as they have to fully justify their actions to the public. As public officials, Responsibility Managers in the TVET college have an administrative accountability to the stakeholders. The definition of administrative accountability, as given by Fourie (2007:742), is a system of control that is internal to government and inclusive of public service norms and standards; incentives; ethical codes and administrative reviews. The above definitions indicate how critical it is to hold public officials accountable, especially where public funds are concerned. The need for constant accountability is precisely captured in Jeremy Bentham's principle that "the more we are watched, the better we behave..." (Hood *et al.*, in Sibanda, 2017:325).

There is no doubt that financial accountability, is not the sole form of accountability but it plays a significant role in public accountability (Munzhedzi, 2016:2). Nonetheless, the entire process of public accountability concerns how the public funds are spent, the exercise of public authority, and the actual behaviour of public institutions (Scott cited in Munzhedzi, 2016:2). This concept applies to national and provincial departments; district as well as local municipalities; parastatals and government entities. Munzhedzi (2016:2) draws our attention to the fact that accountability is not restricted to public expenditure but also takes account of performance; successes; shortcomings; reporting on the progress; actual versus targeted performances; and the general exercise of authority delegated by a superior authority.

Public accountability is about making sure that the officials vested with the public mandate to run and control public offices are legally made to justify their actions and decisions through a pre-determined forum. Additionally, public accountability is usually reciprocal because it commences when a person is entrusted with the role of authority or starts to exercise vested authority to use public resources. In order to avoid or minimise abuse of power by those who are in positions of authority, checks and balance should be put in place. There are two major actors in the public accountability process, the holders of the public office, and the forum to which public officials report (Munzhedzi, 2016:2). The officials may report to the Public Accounts Committees, Municipal Public Accounts Committees, accounting officers or immediate supervisors. Should there be particular legal or operational provisions that are not adhered to, the forums could recommend punitive measures which may even be dismissal from work or starting criminal proceedings against the implicated employee (Raga & Taylor in Munzhedzi, 2016:2).

According to this understanding of public accountability, public officials, such as Responsibility Managers in the TVET colleges, can be individually or collectively held accountable for their actions, or lack thereof, in utilizing the public funds that they are entrusted with.

3.2.2 Ethics in public financial management and accountability

Ethical behaviour is an important trait that should be upheld by all public officials particularly those in management positions. Section 195 (1)(f) of the *Constitution of the Republic of South Africa* (1996) and Chapter 6 of the *Public Administration Act* (No.11 of 2014) make provision for control, ethics and accountability in describing how public finances should be managed. It is through sound financial management that the public sector, such as TVET colleges, can function with limited allocated resources (Sibanda, 2017:314).

Sibanda (2017:321) notes that the etymology of the word “ethics” originates from the Greek word ‘*ethikos*’ which means ‘custom’. However, the Greek word is synonymous with a Latin word ‘*mors*’ which translates to ‘custom’. Plato and Aristotle, cited in Fatile (2013:134, understood “ethics” as “what we ought to do”. According to Grind (2007:38), Aristotle regarded ethics as a moral virtue that could be instilled in individuals through learning as well as practice. Ikeanyibe (2009:194) describes ethics as the branch of philosophy which deals with the examination and evaluation of human conduct to determine the basic principle that makes

it acceptable or unacceptable, right or wrong. Echoing this meaning of ethics, Mbatha (2005:16) defines it as a science and system of morals which expresses the code or set of principles that determines how people live.

Numerous suggestions have been made to describe the concept of accountability in relation to ethics. Some of the meanings associated with it are responsibility, enforcement, answerability and other terms that relate to 'giving an account of'.

Ethics in the public service, broadly, refers to the norms that specify how public servants should behave and exercise judgment and discretion when carrying out their official duties (Fatile, 2013:135). At the core of administrative ethics are standards, attitudes and system of values that have been adopted by the civil servant. Ethical behaviour in the public service forms the basis of the belief that the conduct of a public servant has a central and inescapable normative element which includes values, morality and ethics (Fatile, 2013:135).

As government institutions are founded on clear laws and rules; certain moral principles underpin how these institutions work. Therefore, ethical standards should guide those in positions of authority in preventing official misconduct and providing ethically sound judgment (Fatile, 2013:136). With strong ethical standards, accountable leadership is attainable.

3.2.3 Transparency as an accountability element

Transparency is essential to the quality of financial management in any organisation. The term 'transparency' is used by Tsheletsane and Fourie (2014:44) to refer to the accessibility of information by the general public, and clarity on government rules, regulations, and decisions. According to Geldenhuys (cited in Tsheletsane & Fourie, 2014:44), transparency in the public service entails providing access to information to certain individuals; and ensuring that the public's right to information is strengthened through the development of appropriate avenues to gain access to information; as well as a degree of legal enforceability on the provision of information. The *Promotion of Access to Information Act*, Act 2 of 2000 (PAIA) supports transparency in South Africa. The PAIA provides for the constitutional right of access to information that is held by the State, as well as information held by any individual that is needed for the exercise or protection of any rights (Tsheletsane & Fourie, 2014:44).

3.3 PUBLIC FINANCIAL MANAGEMENT FOR TVET COLLEGES

In his definition of financial management, Maritz, (2005:1) maps out the critical purpose of financial control in any institution as making sure that the institution is aware of how much money it requires, where the money will come from, and how the money might be used for achieving the target goals in an ethical, accountable and appropriate manner. Similarly, the then IDASA (2004:2) as cited by Ngubane, (2009:13), described financial management as recording the flow of money, planning for its future use and making provision that it is spent well and is not misused. Drawing from Lewis (2003:12), he noted that financial control is “the strategic planning, organising, directing, and controlling of financial resources in an institution to obtain intended goals”.

Together, these studies offer essential insights into the fact that public financial management deals with the overall performance of management related to the financial aspects in the institution, for the purpose of guaranteeing efficient and effective education. In order to achieve such objectives, financial management ought to be about forecasting and prediction (Ngubane, 2009:13). The past, present, as well as the future should be carefully considered during financial management. Financial management involves keeping a record of all of the money received or spent by the institution, controlling and managing the money which the institution still has and planning for the use of the money in the future. Financial planning, control and monitoring are different but significantly interconnected functions of public financial management.

The evidence presented in this section identifies the important relationship role between those who control or manage institutions, and those who supervise them (Texas Education Agency, 2003:2). The accounting officer is required to provide an explanation for the activities and outcomes in the use of finances to complete certain tasks (Ngubane, 2009:16).

Public financial management should oversee the current accounts, but it has no authority to discipline those individuals who misuse finances and fail to account for financial mismanagement. Public financial management in the TVET college plays a vital role in justifying the actions of management to stakeholders and any failure to do this may result in rendering the activities of the institution useless and without support from important members of the community. It can be concluded that, when lack of financial management occurs where public financial funds are concerned, such as in the TVET colleges, there are long-term implications.

3.3.1 Financial planning

Financial planning lies within the framework of financial management, as stated by Maritz (2005:3). There are two critical principles concerning financial management: financial responsibility and financial accountability. Financial responsibility implies that finances should, at all times, be managed in a responsible manner, and that institutions such as the TVET colleges need to ensure that funds received are utilised and spent wisely. Additionally, van der Westhuizen (2002:137) explains planning as a management task concerned with intentionally focusing on the objectives of the organisation. To further highlight the point, Maritz (2005:5) outlines financial planning as a process that institutions use to determine the resources, they have available, and what resources they need. Financial planning has two important tools, which are financial strategy and budgeting.

The available literature on financial planning is very limited in the context of TVET colleges. Thus there is a need to explore the execution of financial accountability in the TVET College as the researcher intends to encourage more discussion on this important subject.

3.3.2 Financial control

Lewis (2003:3) states that financial control occurs when systems and procedures are established to make sure that the financial resources of an organisation are being used properly. Vern and Garfield (2005:339) are of the opinion that an audit is a systematic process or procedure for verifying the financial operations of an institution to determine whether property and funds have been or are being used in a legal and efficient way. According to Maritz (2005:4), financial control involves activities like determining the financial policy, delegating powers and determining responsibility. It is imperative that TVET colleges exercise financial control to minimise the expenditure they incur.

3.3.3 Financial monitoring

Maritz (2005:17) indicates that financial monitoring is without doubt the most time-consuming and labour-intensive activity in the financial management process because it is a never-ending and ongoing activity, enabling the management of the organisation to plan and control finances. Financial monitoring comprises record keeping, financial statements, financial analysis and,

financial reporting.

In a sense, financial monitoring is concerned with proper accounting procedures such as bookkeeping and the keeping of financial records. To this end, Lewis (2003:31) postulates that financial monitoring forms the basis for sound financial management and accountability. Any financially sound monitored TVET college will undoubtedly have few finance-related accountability challenges.

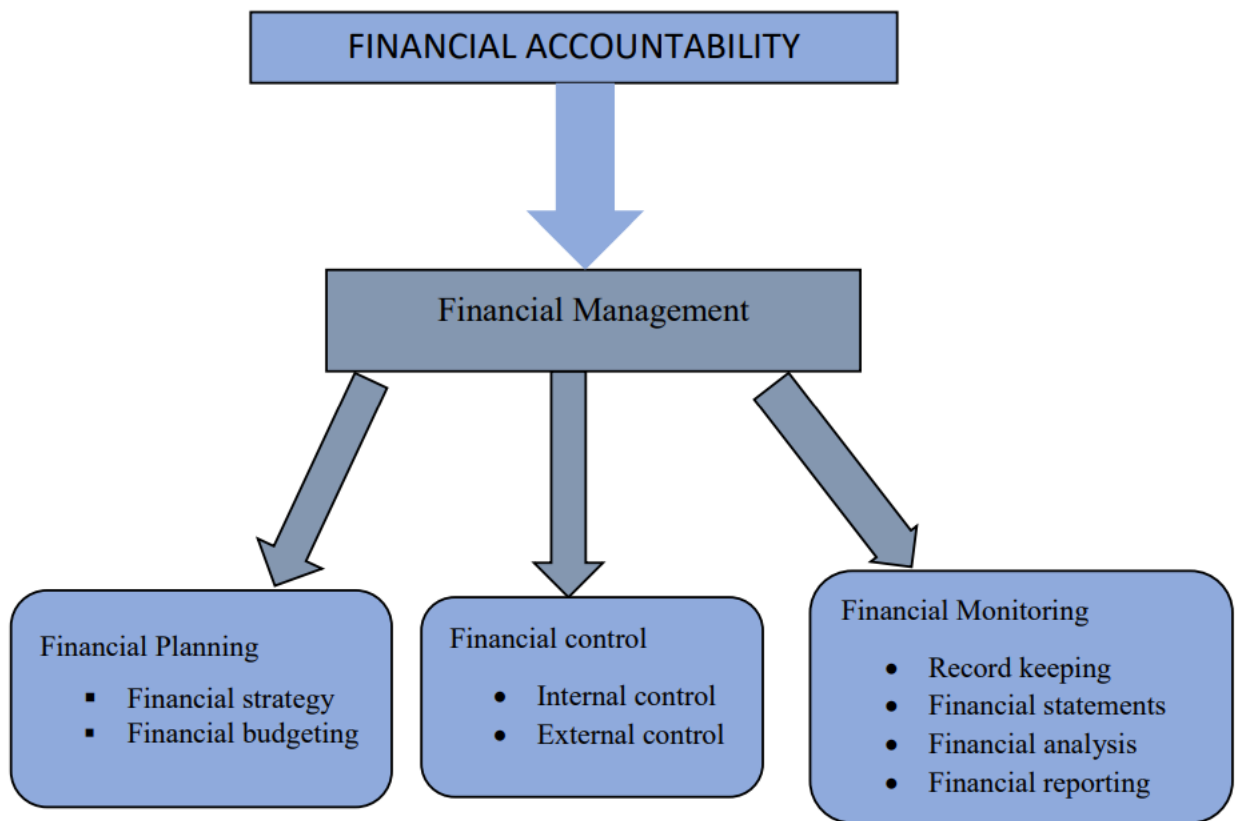
3.3.4 Performance budgeting

Budgeting is the process of allocating limited resources to the prioritised needs of an institution. In most cases, in a government entity such as a TVET college, the budget signifies the legal authority to spend money (United States Department of Education, National Center for Education Statistics, 2003:13). The outcome of budgeting is a budget.

According to Vocino and Rabin (cited by Gildenhuis, 1997:393), “a budget is a document indicating how a public institution spends resources in order to realise specific public goals. As the objectives of the authorities are not always clear, and because most public activities have either a positive or a negative impact on multiple objectives, the compilation of a budget is a complex and complicated process”. Niemann (2002:375) states clearly that a budget should not be regarded merely as a list of figures. It should, in fact, be a refinement or precise processing of the educational programme in financial terms.

The budget is, therefore, not merely a document that lists proposed income and expenditure; but a process whereby the individuals in an institution use their constitutional rights to apply themselves to making sure that the money is spent for the purposes for which it is intended. It is clear that the budget is an important aspect of the financial accountability function of Responsibility Managers and should be regarded as a very critical part of financial accountability by TVET colleges. Figure 3.1, below, shows and underpins the conceptual understanding of financial accountability in the TVET Colleges.

Figure 3.1: Financial accountability



Source: Adapted from Maritz, (2005:32)

Accountability is described by Mashaw (2007:1, cited in Olum, 2014:604) as a social relationship where an actor is obligated to explain and justify his or her conduct to some significant other. It is through accountability that actions and decisions taken by public officials are scrutinised to ensure that government initiatives meet their stated objectives and serve the needs of community. Public officials are under increased pressure to demonstrate a high level of accountability regarding the usage of public resources (Munzhedzi, 2016:7). Emphasising the significance of accountability, Munzhedzi (2016:7) states that the need for accountability and sound financial management has brought public sector managers into close contact with accountability instruments such as internal audits, as well as the audit committees of particular institutions. Any accountability system should prioritise certain fundamental issues. These include: giving priority to the transparency of data, files and records; having an independent audit of financial statements, management systems and transactions; having an autonomous review of decisions and behaviour to ascertain compliance with the law and policy; and enabling the public to question ministers and public officials regarding their policies and execution of administrative duties. Financial accountability is one form of accountability but is regrettably the least respected (Olum, 2014:605).

3.4 ROLE OF RESPONSIBILITY MANAGERS IN ENSURING FINANCIAL ACCOUNTABILITY IN TVET COLLEGES

Responsibility is a critical element of good governance in any organisation or institution. Responsibility can broadly be defined as an obligation to perform the tasks one has to complete. Upon appointment to a particular position, a person becomes responsible for observing and applying policies and procedures in order to attain the organisation's objectives. According to Tsheletsane and Fourie (2014:45), taking responsibility suggests that one accepts the consequences of one's actions, inactions or decisions. Furthermore, being responsible includes the capacity to distinguish between what is right and wrong in order to act accordingly. Section 45 of the PFMA clearly outlines the responsibilities of public officials and how they are to be held accountable (Tsheletsane & Fourie, 2014:45).

In order to ascertain that those entrusted with positions of responsibility are acting accordingly, checks and balances are put in place to ensure accountability. It is worth noting that, even though responsibility may be delegated to subordinates, accountability is not delegated. Therefore, accountability, particularly for public funds, requires public managers to be transparent and to act in best interest of the public. It is important for managers in the public sector, including TVET colleges, to use accountability as a mechanism for the public to exercise its right to be given an account of the efficient, effective, transparent and economic use of state funds when executing the mandate of the organisation (Tsheletsane & Fourie, 2014:46).

3.5 IMPACT OF FINANCIAL ACCOUNTABILITY ON TVET COLLEGES

According to Scott (2000:40), financial accountability is the duty or liability of any government official to give an account of, or justification for matters related to finance. This implies that government officials have a responsibility to reveal or explain as well as to justify, how they discharge their finance-related responsibilities. In the same vein, Rabrenovic (2009:30) defines financial accountability as answerability or validation of one's actions and behaviour. Financial responsibility can be regarded as responsible stewardship for how public funds are utilised.

Financial accountability is about how financial resources are allocated, utilised, tracked and reported. This should be accomplished through auditing, budgeting and accounting tools

(Brinkerhoff, cited in Botlhoko,2017:33). This kind of financial accountability is established to enforce the promotion of financial management and control, and to ensure compliance with, laws, rules and regulations by government employees.

The use of a proper government accounting system for financial accountability as suggested by Asselin (1995:3), to improve effective budgetary control and financial management is a necessity for good financial governance. Good financial governance entails regulation-based, effective and efficient planning, and implementation of public expenditure, in accordance with priorities which reflect citizens' preferences and needs (Eckardt, cited in Dzumira,2017:204). Lack of good governance as result of insufficient information can lead to mismanagement and inappropriate use of funds in public institutions. It is, therefore, critical that good public financial management provides stakeholders with proper, truthful and timely financial information wherein the Responsibility Managers account for the financial decisions taken and the expenditures incurred.

TVET colleges, like other public sector institutions, should implement functions for controlling, organising and regulating the use of public resources to ensure sound financial governance. According to Barret (2004), cited by Dzumira, (2017:205), sound financial management is vital in the attainment of transparency, accountability, responsibility, and improved governance in the public sector. One can never over-emphasise that public financial accountability is the obligation of, not only the accounting officer, but all the Responsibility Managers in their respective units. To provide good governance in the TVET sector, the accounting officers, as well as the respective Responsibility Managers, should realise that their objectives must be consistent with the requirements of legislation and government policies in order to avoid self-interest (Dzumira, 2017:205). Financial accountability is central to more than just identifying and punishing maladministration; it is a tool for ensuring continual improvements in the system of public financial management (Hedger & Blick, 2008:5).

Dzumira (2017:205) reiterates that in South Africa, the Public Finance Management Act, Section 63, highlights financial misconduct by accounting authorities and officials of public entities. He adds that: "The accounting authority for a public entity commits an act of financial misconduct if that accounting authority wilfully or negligently...makes or permits an irregular expenditure or a fruitless and wasteful expenditure".

3.6 CONCLUSION

The literature cited in this chapter highlights how critical public financial accountability is for good governance in public organisations such as TVET colleges. Those responsible for the spending of public funds should be subject to regular, solid checks and balances on public financial accounts and, records; as well as systematic verification processes to ascertain that value for public money is assured. Where public funds are concerned, well-considered and transparent mechanisms for accounting should be devised. This accountability must be shared with the stakeholders who have the right to interrogate and double-check the information that they receive.

Public officials such as Responsibility Managers in the TVET colleges, should adopt ethical behaviour and always act in the best interest of the public when making decisions pertaining to the use of public funds. There should be strong financial controls, financial planning and financial monitoring measures to ensure that no abuse or misuse of power leads to the inappropriate spending of the public funds by public officials. The following chapter will detail the research methodology that was adopted for this study.

CHAPTER FOUR RESEARCH METHODOLOGY

4.1 INTRODUCTION

Various methods and procedures are utilised in research to obtain data that is essential in addressing the research problem. This chapter outlines the research methodology used in this study. Research paradigms and approaches; the research design and research strategies; the study site; the target population; the sample size; sampling method and sampling strategy; data collection and data analysis; research ethics; and the limitations of the study are all discussed. A qualitative methodology will be used for this study.

4.2 RESEARCH PARADIGMS IN PUBLIC ADMINISTRATION

4.2.1 Qualitative

According to Creswell (2018:44), the philosophical ideas that persist in research cannot be denied. The researcher needs to explain the broader philosophy which guides the study in order to provide a better understanding of the study. There are four major research paradigms as explored by Creswell (2014:6), which often lead researchers to choose the approach to use in a research study. These are: Post-positivism; Pragmatism; Transformative approach; and Constructivism, are briefly discussed in order to provide the philosophical underpinnings of the study.

4.2.1.1 Post-positivism worldview

Post-positivists have a deterministic philosophy in which causes determine effects or outcomes (Creswell, 2018:44). The post-positivist researcher develops knowledge founded on careful observation and measurement of the objective reality that exists 'out there' in the real world. Developing numeric measurements of observations, as well as studying the behavior of individuals, is central to the research. Furthermore, laws that govern the world "need to be tested, verified and refined in order to understand the world" (Creswell, 2018:44). It is generally

acceptable for the researcher to have an initial theory, to collect data that may either support or refute the theory, to make crucial revisions and to conduct more tests.

Kumatongo & Muzata (2021:18), concur that post-positivism challenges the traditional idea of the absolute truth of knowledge, the understanding that absolute positive knowledge may not apply when studying human behaviour. Post-positivists assume that reality is composed of objective facts that are measurable which a researcher can accurately measure using statistics to test casual relationships (Khaldi, 2017:18). Deducing an understanding from the scholars' views, reality can be constructed from using a combination of methods and approaches in research.

4.2.1.2 Pragmatism worldview

A researcher's apposition of worldviews may emanate from the pragmatists. Pragmatism developed from the work of James, Mead and Dewey (Creswell, 2018:47). Although there are many forms of this worldview, pragmatism comes from actions, situations, and results, instead of earlier conditions. Creswell (2018:48) agrees with Patton (1990) on applications, what works and solutions to problems; as the researchers may be tempted to emphasise the research problem and question, and use all approaches available to understand the problem, instead of concentrating on methods. Tashakkorri and Teddlie (cited in Creswell, 2018: 48) note that pragmatism, as a philosophy which underpins mixed method studies, is critical for focusing attention on the research problem in social science research, whilst using many approaches to develop knowledge about the problem. Pragmatism, for the mixed methods researcher, is regarded as a philosophical worldview that allows for multiple methods, different worldviews focusing on various assumptions, and different forms of data collection and analysis. In conclusion, (Rahi, 2017:2) states that instead of the method being important, the is the most important and researchers should use all approaches to understand the problem statement.

4.2.1.3 Transformative worldview

There are researchers who hold the philosophical assumptions of the transformative approach. The transformative approach to research emerged in the 1980s from those who felt that post-positivist assumptions enforced structural laws and theories that were not applicable to those

in society who are marginalised (Creswell, 2018:46). A transformative approach determines that the research inquiry should be intertwined with politics, as well as a political agenda to effect change on social oppression at whatever level it occurs. This research has an action agenda to change the lives of the participants, the organisations where individuals work or live, and the researcher's life. The specific issues raised should address everyday social issues such as inequality, oppression, empowerment and domination.

4.2.1.4 Constructivism worldview

Constructivism or social constructivism, is a perspective that is usually used as an approach to qualitative research. A constructivist believes that individuals are constantly striving to understand the world in which they live and work (Creswell, 2018:46). These individuals develop subjective meanings of their experiences, which compels the researcher to search for a complexity of views instead of reducing meanings into a few ideas. In using this approach, the researcher tends to use open-ended questioning in order to fully understand what the participants say or do in their life settings. The subjective meanings are discussed socially and historically, and are formed by interaction with others. Adom, Yeboah and Ankrah, (2016:2) assert that constructing meaning is to the constructivist learning; which invalidates the traditional concept of 'chew, pour and forget' learning. The researcher focusses on the contexts in which people live and work. It is vital for the researchers to recognise that their own backgrounds determine their interpretation. Finally, the researcher should aim to make sense of the meanings that others have about the world.

4.3 RESEARCH APPROACHES

In academic studies, research methodology is associated with philosophical ideologies used to acquire, as well as manage knowledge and the processes followed in doing this. These ideological views are known as research paradigms (Levers, 2013). Babbie (2016:31) defines a paradigm as "a model or framework for observation which shapes what we see and how we understand it". Regardless of what definitions may be given on what a paradigm is (Kivunja & Kuyini, 2017:26), a researcher's choice is guided by a particular paradigm. There are two major paradigms in research: the positivist paradigm and interpretivist paradigm (Kumar,

2011). Interpretivism emphasises that humans are different from physical phenomena as they create meanings (Saunders, 2009:140). The purpose of interpretivist research is to create new, richer understandings and insights, as well as interpretations of social worlds and contexts. This study was guided by the constructivism worldview.

4.3.1 Social Constructivism

In social constructivism, individuals seek to understand of the world in which they live and work (Creswell & Creswell, 2018:8). They develop subjective meanings of their experiences which are specific to certain objects or things. Such meanings are diverse and numerous. Constructivists have focused on the analysis of nonmaterial factors such as norms, ideas, knowledge, and culture (Jung, 2019:1). The researcher is thus able to search for the complexity of opinions rather than forcing meanings into categories. Individuals also form subjective meanings of their experiences. Such meanings are many and diverse, which leads the researcher to determine the complexity of views, instead of the narrow meanings in a few categories. The research relies mostly on the participants' views regarding the situation being studied. Constructivists usually address the processes of interaction among individuals. Focus is on the specific contexts in which people live and work so that the historical and cultural settings of the participants are understood. The researchers' own backgrounds shape the interpretation and positions them in the research to acknowledge an interpretation flowing from their personal, cultural and historical experiences (Creswell & Creswell, 2018:8).

This researcher has chosen this paradigm for this study because it largely allows for participants' views of the situation being researched. Usually the subjective meanings obtained from participants who have experienced the phenomenon being researched provide an understanding, based on the social and historical background. This give the researcher further insight into the nature of financial accountability in TVET colleges. Social constructivism is appropriate for this study as it permits the questions to be broad and general in order for participants to form their own meanings of the situation being studied. As an employee at the TVET college, the researcher's background and involvement in the field of study contributes to shaping the interpretation and sense-making; as well as interpreting the perspectives that officials hold about financial accountability in the college. Social constructivism, is for these reasons, proved to be suitable for this study.

4.3.2 Ontology of Social Constructivism

Ontology concerns the researcher's assumptions about the nature of the world and reality. Saunders *et al.* (2009) write that philosophies such as ontology, epistemology and axiology affect the choice of whether one relies on an interpretivist or positivist paradigm. Ontology provides insight into what the researcher believes to be the nature of truth, the nature of the world (Berryman, 2019:273). Ontological assumptions determine what kind of research objects and phenomena the researcher focuses on, as well as how they see and approach such assumptions. Within the constructivist context, the reality is internal and multiple realities are significantly constructed through lived experiences and interaction with others (Creswell, 2013:44).

In the study of financial accountability in the TVET colleges, the researcher considered the information gathered from participants. It was based on their own different multiple realities of what the phenomenon meant to them, and such realities also influenced participants' lived experience. Their interaction with others with regards to matters pertaining to financial accountability, financial planning and financial monitoring within the college was also an important focal point.

4.3.3 Epistemology of Social Constructivism

Epistemology is concerned with assumptions about knowledge, including how we know what we say we know. It is what makes acceptable, valid and legitimate knowledge and how that knowledge can be communicated to others. Epistemology is used to describe ways of knowing, how we know what we know, and who can be a knower (Berryman, 2019:272). An epistemological assumption the researcher makes determines what sort of contribution to knowledge the researcher can make. Reality is co-constructed between the researcher and the researched. Reality is also shaped by individual experiences (Creswell, 2013:8).

Through the study of financial accountability, the researcher hoped to understand that the participants' epistemology was determined by their individual experiences of how the researched phenomenon affected them as individuals within the institution. The participants' epistemological beliefs were further co-constructed through their individual experiences, which might have resulted in differing views on the researched phenomenon, and provided insights into the research findings.

4.3.4 Axiology of Social Constructivism

Axiology refers to the role of values and ethics within the research process and includes questions about how researchers deal with their own values, and the values of research participants. Since reality is mind-dependent and mind-constructed, constructivists maintain that social inquiry is both value-laden and value-bound. Individual values are honoured, and also negotiated among individuals (Creswell, 2013:8). Axiology focuses on what the researcher views as valuable in their study and this is important because the values of the researcher determine how they conduct the research and what they value in their findings. Additionally, axiology involves defining, evaluating and understanding concepts of right and wrong behaviour relating to the research (Nguyen, 2019:3).

The participants' own values determine their contribution to the nature of financial accountability and how it is undertaken in the TVET college, as well as their views on aspects of financial planning and financial monitoring.

The types of approaches in qualitative research have increased over the years. Creswell (2018:50) categorises five methods in qualitative inquiry and research design: ethnography; narrative and phenomenological methods; grounded theory; and a case study approach.

4.3.4.1 Ethnography

This design of research inquiry leans more on anthropology and, sociology. The researcher studies the shared patterns of behaviours, the language and also the actions of an intact cultural group in its natural setting over a lengthy period of time (Creswell, 2018:50). Ethnographic approach is related to a study about relationships between people and several aspects of their life, such as socio-political, culture and history (Harwati, 2019:151). According to Hallet and Barber (2014) cited in Harwati (2019:151), the main reason for the of the ethnographic approach is to understand the relationship between people and their social environment. Observations and interviews are often used as significant ways of collecting data.

4.3.4.2 Narrative

The narrative design comes from the humanities, where ‘the researcher studies the individuals’ lives and asks one or more people to provide stories about their lives (Creswell, 2018:50). The information is mostly retold by the researcher into a narrative chronology. There is usually a combination of views from the participant’s life and those of the researcher’s life into a collaborative narrative.

4.3.4.3 Phenomenological

Creswell (2018:50) defines phenomenological research as a design that derives from philosophy and psychology. The researcher describes the actual experiences of individuals about a phenomenon as communicated by participants. Drawing from van Manen (2014), Adams (2017:782) adds that phenomenology may be described as the reflective study of prereflective experience. He further states that phenomenology expresses a concern with experience as lived or may have been experienced in the lived moment. This design involves some strong philosophical underpinnings, as well as interviews.

4.3.5 Methodology of Constructivism

The main objective of interpretive research is to understand the experiences of people. The research is conducted in a natural setting where the respondents spend their daily lives. The purpose of the study conveys the assumptions of the interpretivist researcher in an attempt to understand the experiences of people; and the assumptions about the many realities also point to the progress of the research. The research questions, for example, may be established as the study progresses, rather than before the study commences (Mertens, 2009). The research questions are mainly non-directional, open-ended and descriptive (Creswell, 2003). According to Spradley (1979), a typical model includes a ‘grand tour’ research question that is then followed by a few sub-questions. Creswell (2003) states that this grand tour question is a statement of the research problem in its broadest form, posed as a common problem, to ensure that the enquiry is not limited. The sub-questions are employed as a guideline for the methodology and methods used to allow and assist the researcher in answering the broader question.

Most of the data is gathered by the researcher. In recognition of the assumption about the subjective nature of this research, the researcher needs to introduce and describe themselves, their values, ideological biases, relationship to the respondents, and their closeness to the topic being researched. Kawulich (2011) stated that access and entry to the study area are critical and obvious issues that have to be considered. It is also the responsibility of the researcher to establish trust, compatibility and authentic communication with the participants so that they can pick up the minor nuances, such as tone of voice.

4.4 RESEARCH DESIGN

A research design is a strategic framework for action that acts as a bridge between the research questions and the implementation of the research. Elaborating on the research design, Kumatongo & Muzata, 2021:20) recently indicated that it forms the methods and strategies that a researcher uses to solve a research problem. The research design dictates the overall structure for the procedure which the study will follow; meaning that a research design includes a plan for collecting and using data in order to obtain the desired information as accurately as possible, or to test a hypothesis properly (Leedy & Omrod, 2005:85). The reason for doing this is to solve the research problem. Therefore, the research design must include among others details, what research approach will be used. This study will use a case study as its research design.

4.4.1 Research strategies

A research strategy is the methodical process used to conduct the research to solve a problem or answer a question. It enables the researcher to conduct the research systematically and according to schedule. The strategy which was employed in this study is outlined below.

4.4.1.1 Case study

Case study research involves the study of a case within a real-life, modern context or setting (Yin, 2009:3). Although Stake (2005) argues that case study research is not a methodology but rather a choice of what is to be studied, other writers consider it as a strategy of inquiry, a methodology or a comprehensive strategy. A more recent study by Basias & Pollalis (2018:100)

emphasises that case studies facilitate multi-perspective analyses that lead to a holistic understanding of cultural systems of action which provides the insight that satisfies exploratory questions. Case study research was employed in this research, using a qualitative approach, where the researcher explored a real-life situation, using in-depth data collection that involved multiple sources of information. Sources included observations, interviews, audiovisual material, documents, and reports. The unit of analysis in this case study was a single case.

In the study of financial accountability by the Responsibility Managers in the TVET colleges, the case study research commenced with identifying the Mnambithi TVET College as a study site and a single case study was selected by the researcher. The researcher intended to understand specifically how financial accountability is executed by Responsibility Managers at the TVET College. This meant that the study was an intrinsic case (Stake, 1995). The rationale for choosing a case study as the research design in this study was to present an in-depth understanding of the phenomenon being studied. This study aimed to recruit thirteen participants. An exploratory case study was deemed more appropriate in studying the financial accountability of Responsibility Managers in the TVET College. The researcher collected a range of qualitative data through interviews, observations and documents in order to obtain comprehensive information on the phenomenon being studied. Use of case study research was beneficial to the researcher in approaching the data analysis, as well as in describing of the case. The design and methodology employed in this study enabled the researcher to intensively explore the aspects being studied in order to discover the unknown.

4.4.1.2 Study site and target population

The site of study is Mnambithi TVET College in Ladysmith, KwaZulu-Natal. Mnambithi TVET College is located in the UThukela District Municipality, which is in the north-west corner of the province of KwaZulu-Natal, bordering Lesotho and Free State. The N3 national road and the main railway line from Durban to Johannesburg pass through the area. Most of the area is rural, with much tourist activity based in the Drakensberg and Battlefields areas. The industrial centres are in Ladysmith, Ezakheni and Estcourt. UThukela District Municipality consists of the following local municipalities:

- Inkosi Langalibalele Municipality (former uMtshezi and Imbabazane Municipalities);
- Alfred Duma Municipality (former Ladysmith Municipality and Indaka

Municipality); and

- UKhahlamba Municipality (based in Bergville).

Mnambithi TVET College has three campuses, including one learning site. There are currently three campus managers, the senior management team (which includes the college principal); middle managers and senior lecturers (on the different campuses).

4.4.2 Sampling Method

A sample is described by Fox and Bayat (2007:54) as “any subset of the elements of the population that is obtained (by some process) for the purpose of being studied”. The process by which such elements are drawn from the population is referred to as sampling. This study used non-probability sampling as a suitable sampling technique. Purposive sampling was used in the study.

4.4.2.1 Purposive sampling

Purposive sampling is the primary sampling strategy that is used in qualitative research. Purposive sampling was chosen for this study because it provided an opportunity for the researcher to gather data from participants who have intimate knowledge of the internal and external environment. The researcher chooses individuals and sites for study due to the fact that they can purposefully inform an understanding of the research problem, as well as the phenomenon being studied. In this study, the researcher purposely selected the Responsibility Managers because they head and lead the various units within the TVET College. The Responsibility Managers chosen are also accountable for planning, control and monitoring of finances and relevant resources in their respective units within the Mnambithi TVET College. The Mnambithi TVET College was selected as the study site because the research design for the study is a case study research. The chosen site assisted in providing an in-depth understanding of how financial accountability is executed by Responsibility Managers at the TVET College.

4.4.3 Sampling strategy

Generally, sampling is regarded as an act of choosing a suitable sample from the larger targeted population (Aina & Ajiferuke, 2002:34). Non-probability sampling strategy was used in the research.

4.4.3.1 Non-probability sampling

In non-probability sampling, units of analysis in the population have an unequal chance and sometimes no chance, of being included in the sample (Leedy & Ormrod, 2010:211). Participants are selected considering the assumptions of the study, and using the selection criteria. This study used non-probability sampling as a suitable sampling technique. Purposive non-probability sampling is often used because of its convenience, as well as the fact that it is inexpensive. The type of non-probability sampling which this study used was judgment sampling.

4.4.4 Sample size and sample

A sample represents the proportion of the people to be involved in a study, and this proportion should be carefully selected to represent the chosen population (Cooper & Schindler, 2006:88). The fundamental reason for sampling is so that conclusions drawn can be generalised to the entire population (Cooper & Schindler, 2006:362). Non-probability purposive judgement sampling was used. Non-probability sampling occurs wherever an attempt is made to select a sample that is representative and available (Cooper & Schindler, 2011:167). Purposive sampling is non-probability sampling where the researcher chooses participants for their exceptional opinions, skills, attitudes or perceptions.

Purposive sampling was utilised as a technique in conducting this research. In purposive sampling, researchers choose the relevant population based on their distinct information and deeper knowledge (Krysiak *et al.* 2010:109). Purposive sampling offers the researcher an opportunity to identify participants seemingly to supply information that is comprehensive and pertinent to the analysis (Sapsford & Jupp, 2006:245).

The sample for this study was drawn from the population as it exists in the financial structures at Mnambithi TVET College. Responsibility Managers from the different college units were included in the study. The sample size for the study was thirteen managers. The participants included senior managers, assistant managers, campus managers and senior lecturers at the

college. The participants were purposefully chosen in order to obtain a variety of responses and views, and to obtain comprehensive information from all levels of management in the college.

The sample is as follows:

Mnambithi TVET College	Population	Designation	Data collection	Sample size
			Interviews	
Senior Management Team	4	College Principal and Deputy Principals	4	4
Middle Managers	4	Assistant Managers	4	4
Campus Managers	2	Campus Managers	2	2
Senior Lecturers	3	Senior Lecturers	3	3
TOTAL	13		13	13

4.5 DATA COLLECTION

Retaining accuracy and integrity is essential in the collection of data for research purposes (Hoft, 2021:221). The most frequently used data collection methods are participant observation, interviews, and focus group discussions. It is common in qualitative to combine more than one data collection method in one study. Data collection in qualitative research is unstructured and flexible (Moser & Korstjens, 2018:12).

4.5.1 Data collection instruments

The research method that was used focused on semi-structured interviews to collect the data. This allowed participants to respond to semi-structured questions based on the broad themes, in order to generate a discussion and dialogue that assisted in answering the research questions.

An interview is another way of collecting data directly from the participants. It involves direct personal contact with the participants to answer questions concerning the research problem (Bless & Higson-Smith, 2000:104). The researcher purposively selected thirteen participants for the semi-structured interviews that were employed in the study. For the semi-structured

interviews, the researcher prepared open-ended and closed-ended thematic questions whilst allowing participants to share information, feelings, experiences and emotions in conversation. This led to an exploratory study of the data gathered (Oates, 2006; Rogers *et al.*, 2011:585). The sample selected was a manageable size when gathering the information needed to answer the research questions. Another important fact is that the selected participants are members of the senior management team tasked with the responsibility of ensuring that there is proper financial accountability in the institution. The researcher conducted semi-structured interviews with a complement of thirteen respondents who are members of the senior management team at Mnambithi TVET College (college principal who is also the accounting officer; the three deputy principals- corporate services, academic services and finance) two campus managers; four assistant managers: quality assurance, finance, general administration and project manager; and three senior lecturers, one from each campus.

The interviews were facilitated through in-depth, open-ended questions, as in a qualitative research design, as well as a case study strategy, which was adopted for the study. When arguing on the use of semi-structured interviews, Jarbandhan and de Wet Schutte (2006:678) state that semi-structured interviews use questionnaires with only open-ended questions in order to shape the respondents' frame of reference, while affording them the freedom to respond in their own way. The semi-structured interview was thus deemed most suitable for the study. The interviews were also recorded and hand-written notes were taken. Clarity, if necessary was provided by the interviewer at the sessions.

4.5.1.1 Secondary data sources

Secondary sources of data are data which has already been collected and can be reviewed. It is useful because it addresses a different question to the primary research question, and can assist with information at a different level of analysis (Tashakkori & Teddlie, 2009). This allows the researcher to focus on different facets of information for clarity on the study. There could be a challenge with limited access to some documents or non-availability of information regarding the phenomena. Creswell (2009) indicated that secondary data helps in playing a supporting role. In this study, the researcher used secondary data obtained from scholarly and contemporary data sources, including published documents, reports, journals, and policies; or any other academic documents that are linked with, or contextualised to, financial accountability at Mnambithi TVET College.

4.5.1.2 Interviews

An interview is another way of collecting data directly from the participants. It entails direct personal contact with the participant who is being requested to answer the questions concerning the research problem (Bless & Higson-Smith, 2000:104). The researcher purposively selected thirteen participants for the semi-structured interviews that were used in the study. In the semi-structured interviews, the researcher asked open-ended and closed-ended thematic questions whilst allowing participants to share information, feelings, experiences and, emotions in conversation. The interviews were recorded and hand-written notes were taken.

4.6 DATA ANALYSIS AND INTERPRETATION

4.6.1 Data Analysis

Nkatini (2005:40) states that information analysis begins with the gathering of data, where the researcher reads; reviews; listens; and transcribes recorded material; and organises or provides an index to the information. The information is thereafter compared, assessed and appraised for any identical information by exploring the relationships which exist between the assorted classes of data collected. During this study, data was processed in several stages. Data was organised according to themes and patterns which emerged from the questions asked and personal views of participants. The data gathered from each source was evaluated and recorded, with a conclusion drawn on whether the objectives of the study were met. For this study, content analysis, matrix analysis and thematic analysis were used to analyse the data. The research was coded and the data interpreted in order to support and provide the description of the phenomena. Multiple codes were applied to parts of the text which enabled the researcher to understand the phenomena. The researcher employed an inductive approach, where themes emerging from the data were used, as opposed to being imposed, by the researcher. This means that data collection and analysis occurred simultaneously.

4.6.2 Thematic analysis

Thematic data analysis is an examination method related to qualitative data whereby the researcher recognises the fundamental themes (Hlubi, 2013:57). Such themes can then be explored using descriptive codes. This analysis could be used as an instrument for making a qualitative data investigation more manageable. When “analysing a case study, data from different sources is put together and analysed according to themes and patterns” (Hlubi, 2013:57). The obtained data is then coded and reduced to themes. Organisation of the themes must follow a logical story and is not about paraphrasing data. This implies that the researcher must be conversant with the information in order to produce and examine themes. The themes of the study were developed from data in the semi-structured interview transcripts.

4.6.3 Data saturation

The structure is such that there are thirteen respondents and no other respondents could be used for the study. The concept of data saturation refers to data adequacy, where no new information would alter the perspectives put forward in the study (Hancock, Amankwaa, Revell & Mueller, 2016:2125). Data saturation was, therefore, reached in the research.

4.7 RESEARCH ETHICS

The main ethical consideration was the way in which data supplied by all the participants, and their privacy, would be protected. Briefing sessions with the participants assisted in ensuring that they were clearly informed of what would unfold in the research. It is important that researchers avoid using any false information to persuade individuals to take part in the research (Sekaran & Bougie, 2013:162).

The researcher complied with the appropriate ethical values by submitting the study to the University of KwaZulu-Natal’s Research Ethics Committee to evaluate and determine that the participants’ rights would be honoured in the research. Participation in the study was voluntary and participants consented to participate. Confidentiality and the privacy of the participants was maintained by ensuring that information obtained was safeguarded and treated with discretion.

4.8 ETHICAL CONSIDERATION

Ethical matters are important in any type of research. A contemporary study by Kessio & Chang'ach (2020:136) enumerates critical considerations that are to be upheld during data collection processes, namely: informed consent, privacy and confidentiality and accuracy. They further emphasise that the researcher should uphold social responsibilities in conducting research and dissemination of their findings. This relates to causing no harm, by complying with all appropriate ethical principles. It is critical that the participants are protected when research is conducted. Ethical challenges in qualitative research studies are subtle and varied, compared to the challenges in quantitative research (Orb, Eisenhauer & Wynaden, 2001:93). Usually, ethical conflicts may develop from how access is gained by the researcher to the participants in the study. It is for this reason that, in this study, a meeting was arranged between the researcher, the other senior management team members and the head of the college, following receipt of the gatekeeper's letter. The reason for this was to gain access to the research site, as well as to build an understanding between the researcher and the senior managers of the Mnambithi TVET College. The meeting further afforded an opportunity for the researcher to introduce the study to the organisation, its significance as well as its value. It provided an opportunity to answer any questions that the managers may have had for the researcher.

After this initial consultation, a follow up consultation with the rest of the participants was held. In the meeting, the researcher presented a preview of the study, described how the study would be conducted, and identified suitable sources for the data needed. Participants were able to ask the researcher questions relating to the study. Orb, Eisenhauer and Wynaden, (2001: 94) have noted that "concepts of relationship and power between the researcher and participants are entrenched in qualitative research".

Additionally, to ensure that the identities of participants stayed anonymous, personal data was kept confidential and the right to privacy was upheld. Pseudonyms were assigned to participants wherever necessary. The researcher adhered to the institution's rules by adhering to the plagiarism policy of the university for research. The willingness to participate in a study is dependent entirely on a participant's desire to share his or her experiences. Ethical considerations were explained online when respondents had questions about the ethical clearance.

4.9 CONFIDENTIALITY

Hoft (2021:221) describes confidentiality as a collection of data from participants while safeguarding any identifying information during the course of data collection. He further emphasises that confidentiality involves the researcher ensuring that there is a distinction of data from any identifiable individuals. Henn (2006:85), wrote that anonymity guarantees that details of all the participants in research stay private and that the researcher holds the information of participants as confidential. It is the responsibility of the researcher to ensure this and to protect the information supplied by the individuals. All data collected was only used for the research. The researcher provided a guarantee of confidentiality and privacy to participants and guaranteed them that the information collected would be protected and treated with discretion.

4.10 INFORMED CONSENT

Consent is given when a potential participant freely, and with clear knowledge regarding the research, decides to participate in the research (Hennink, 2007:35). Informed consent, in the context of research, can be regarded as the cornerstone of research ethics (Biros, 2018:73). The act of gaining informed consent is an indication of fundamentally satisfying ethical research principles of respect, beneficence and justice (Biros, 2018:73). The consent forms were written in English. The participants were taken through the consent forms and afforded the opportunity to seek clarity if necessary. Participants were requested to give their consent to be involved in the study by signing the consent forms. Communication regarding the research details was provided by the researcher, citing all relevant information pertaining to the research. The participants' involvement in the study remained their choice and they were able to withdraw their participation whenever a need was felt to do so. No participant was forced to be part of this study, nor was there any monetary payment to any participants for their participation.

4.11 LIMITATION OF THE STUDY

There is limited research on the TVET sector as it is a fairly new sector of financial governance under the current dispensation. The researcher hopes further the academic dialogue in this significant area of vocational education, given that it is one of the national imperatives in the country.

4.12 CONCLUSION

The chapter presented the research methodology that was used to collect the data which assisted in answering the research questions. The research design, as well as the approach used, were presented. Based on the constructivism worldview, a case study was used as the research design. Additionally, the target population sample, sampling methods, data collection instruments, and ethical considerations were also discussed.

This chapter described how the data collected was summarised, presented and thematically analysed. The chapter provides insight the necessary measures that were taken to comply with the ethical requirements of the University of KwaZulu-Natal for conducting research.

In the next chapter the data collected, the data analysis and the findings of the empirical study are discussed.

CHAPTER FIVE

DATA ANALYSIS AND PRESENTATION OF FINDINGS

5.1 INTRODUCTION

This chapter presents the analysis as well as a discussion, of the data that was gathered of the study. Firstly, the data collected through in-depth interviews is presented, according to the different categories of the respondents who took part in the study. This is followed by the narrative analysis and a synthesis of the literature review.

5.2 DATA COLLECTED

The respondents were from Mnambithi TVET College, and they participated in the interviews which consisted of thirteen questions that were sub-divided into three themes. Below are the participants' responses, arranged per theme.

5.2.1 Financial accountability by Responsibility Managers

This theme focused on the execution of financial accountability by the respective Responsibility Managers in their divisions. The participants' responses resulted into the following sub-themes:

5.2.2 Level of financial accountability

The researcher was interested in determining the level of expected accountability of Responsibility Managers for the utilisation of public funds at the college. According to the respondents, some level of accountability is expected from, and followed by, Responsibility Managers at the institution. The Responsibility Managers are expected to draft a budget in the form of an annual procurement plan (APP). This is followed by a process which entails requesting services or goods in line with what was approved in the initial APP. The line managers for supervisors are also expected to support or recommend every finance-related

request, and the accounting officer has the final approval for all requisitions made.

One respondent emphasised that:

“Every responsibility manager has an obligation to check the availability of the budget first, before any service/goods are requested”.

Another respondent pointed out that the onus lies with each responsibility manager by stating the following:

“... not only write requisitions but to further check whether what needs procuring is a want or a need, and also determine when was the last time such purchase was done.”

The respondents' comments also indicate that Responsibility Managers are accountable to the accounting officer for all expenditure incurred in their divisions. A concern that arose in the responses of the junior managers is that they are not fully aware of what the budget allocation for their units is, although they know what the budget for the entire division and college is. This means they do not know if the services they sometimes require are causing over- or under-spending, which may result in irregular expenditure.

5.2.3 Mechanisms for, and challenges in ensuring financial accountability

The respondents unanimously agreed that there are mechanisms put in place by the college to improve financial accountability, as well as contributing to good financial governance. These mechanisms include procurement requests made by the responsibility manager. Each division has its own requisition book that is signed by the respective responsibility manager, followed by the line manager. The allocation of funds before the order is issued, and the ultimate approval, is signed by the accounting officer. Other mechanisms cited by the respondents include College Finance Committee that sits on a quarterly basis to discuss and analyse various important issues. These include financial administration, evaluation of the financial system of the college, verification of financial contracts and attending to all audit queries. The Responsibility Managers, as well as the accounting officer, may be asked to account to this committee in the case of any detected misuse of funds. Furthermore, action may be taken by this committee against any manager who is seen to be guilty of irregular expenditure, deemed as financial misconduct.

Despite the mechanisms that are mentioned above, the respondents indicated that there are challenges in relation to the implementation of these mechanisms. In the view of the respondents, the financial mechanisms are “*outdated and easily manipulated*”. It was also stated that the financial reports from the college system do not generate reports which give a clear picture of how funds are utilised. In order to report on the governance on finances of the college, one of the participants stated that:

“One has to pull out different reports as the financial module used by colleges does not generate one report.”

This response shows clearly that other systems would yield a better, more accessible picture of expenditure. This point alludes to transparency as a crucial aspect of financial accountability by Responsibility Managers.

When respondents were asked whether they felt that they would change the manner in which Responsibility Managers account for finances in college, affirming responses were received. The respondents pointed out that there is a need for Responsibility Managers to be more realistic when submitting annual procurement plans (hereinafter referred to as APPs). It was also emphasised that Responsibility Managers should avoid wasteful expenditure such as:

“... procuring goods because there are funds for them in the budget plan rather than for if there is a need for them.”

Further to this, respondents believed that Responsibility Managers should be equipped with financial management expertise, including updated information on budget expenditure. The budget expenditure should be reported and accounted for timeously. The respondents also agreed that:

“Corrective measures should be instituted against Responsibility Managers who are tampering with financial accountability.”

5.3 Financial control and monitoring

The respondents were asked to outline the role played by Responsibility Managers in financial planning at the college. Below are the sub-themes that emerged from the responses:

5.3.1 Financial monitoring functions performed by Responsibility Managers

The respondents pointed out that a range of roles are played by the Responsibility Managers. These roles involve strategic planning, and developing and monitoring APPs. The Responsibility Managers should ensure that goods and services are procured in line with the approved APPs. It is the task of the Responsibility Managers to prioritise budgeted items when requesting services or goods. One respondent emphasised the need for the Responsibility Managers to account for budget expenditure to the stakeholders through the submission of accurate financial information to the accounting officer.

According to the respondents, there are charters which empower the college to monitor and take legal decisions in finance-related matters. It was, however, indicated that the College Council needs to be taught about the application of these charters in the college because:

“The governance does not have experts as the TVET sector is different.”

The Auditor-General is the ultimate authority which monitors whether finances in the college are spent appropriately. The Auditor-General determines the status of the college finances and reports the findings accordingly. The Responsibility Managers then account for the Auditor-General’s report to the college Finance Committee through the report given to the accounting officer.

5.3.2 Challenges in monitoring and exercising financial control

In responding to whether the respondents felt that the Responsibility Managers were fully accountable in monitoring finances in their respective units, they answered with a resounding ‘no’. One respondent went as far as saying that his observation had been that:

“Some Responsibility Managers are more interested in spending the allocated budget, rather than carefully monitoring the finances in their respective units or campuses.”

The respondents cited the fact that, although there are mechanisms in place for ensuring accountability from Responsibility Managers, there has never been an instance where a manager is made to account for under- or over-spending on his/her allocated budget. In cases where such instances occur, the following comment was made:

“The finance manager just cut that budget on that ledger account without fully investigating the reason for under- or over-spending with the respective manager.”

Another response was that the Responsibility Managers do not participate as end-users in the procurement processes:

“... even though there’s proof that such impacts negatively on the units’ finances.”

This gives rise to a number of issues, such as poor workmanship and unnecessary audit queries: contractors who have rendered an unsatisfactory service, are continually appointed. There are also limitations in the available systems, allowing Responsibility Managers to monitor and exercise financial control. Additionally, the respondents indicated that Responsibility Managers are hindered in monitoring and exercising financial control by the overlapping of powers in the procurement system.

The respondents also noted that there is a challenge in the slow pace at which Supply Chain Management (hereinafter referred to as SCM) processes unfold. This results in Responsibility Managers failing to fully monitor and control their expenditure, as one requisition is submitted while the another is still being processed months after it was submitted. There is no adherence to the fourteen days’ turnaround time for SCM processes. It was stated that the Responsibility Managers:

“lose track of what they have procured because the turnaround time is too long.”

5.3.3 Procedure for failure to account

The respondents were asked about the platforms created for Responsibility Managers to account for their financial expenditure, and to further indicate if there is procedure that is followed for failure to account. The responses indicated that Responsibility Managers are the initiators of all procurement requests in their divisions. Each responsibility manager should write a submission for the service or goods required and have this supported by his/her immediate supervisor who forwards the necessary request for the approval to the accounting officer. This means that accountability for spending the money lies with the respective responsibility manager, the line manager and ultimately the accounting officer.

According to the respondents, there is a set procedure that must be followed as a guide to avoid the responsibility manager being found to have failed to account for finances in his/her division.

However, this has not happened. One respondent said that he was

“not aware of any case where a manager has failed to account for the finances used in his/her division”

while another responded by saying that he has observed that:

“there is no consequence management for those who fail to account; if this was to be applied people will lose their jobs.”

5.4 IMPLEMENTING FINANCIAL ACCOUNTABILITY

The respondents were asked to share their views of how financial accountability in the college is implemented. The following sub-themes emerged:

5.4.1 Views on the implementation of financial accountability

The respondents said that, currently little is done to hold managers accountable for financial expenditure, and that the implementation of financial accountability in the college is a work-in-progress. It is also the view of respondents that financial accountability needs to be improved in the college. The respondents further raised that, in as much as internal auditors are contractually appointed to assist with financial accountability, systems and measures need to be introduced to give those responsible for finances an understanding of the importance of being fully accountable.

Furthermore, the respondents noted that the systems are operated by officials, which means that training on financial accountability should be done by the college. The respondents indicated that the Responsibility Managers need to have a change of mind-set in the implementation of financial accountability.

5.4.2 Initiatives for improving financial accountability

The respondents suggested a number of initiatives that should be explored by the college in order to implement improvements and contribute to good financial accountability. This should ultimately contribute to good financial governance. The respondents indicated that there should

be a division of duties to prevent officials from being tempted by fraudulent activities. The respondents said that it is important that monthly reporting on expenditures be introduced in an effort to increase accountability amongst Responsibility Managers.

Most respondents felt that training Responsibility Managers on financial monitoring systems; expenditure control; audits; government grants; PFMA; asset and project management; and policy development and report writing, could strengthen financial accountability. The respondents agreed on this material fact and commented as follows:

“Introducing technological programmes which will curb corruption and improve accountability is critical.”

These were the significant responses that arose from the interviews, and which resonated with key aspects and concerns raised in the study.

5.5 CONCLUSION

The chapter detailed the responses that were gathered from the respondents who took part in this study. The respondents gave their open and honest responses in terms of what they understood about financial accountability taking place in the college. It was apparent from the responses, that the respondents have strong opinions about some matters that relate to Responsibility Managers and financial accountability.

The chapter gave an account of the suggestions that were made by the respondents on the subject which was discussed. Judging by the information in this chapter, the findings, which are outlined in the next and final chapter, should address research objectives of the study.

CHAPTER SIX
DISCUSSION OF FINDINGS, CONCLUSION AND
RECOMMENDATIONS

6.1 INTRODUCTION

This chapter discusses the research findings in accordance with the research objectives and the rationale of the study. This is followed by the conclusion and the recommendations that emerged from the study.

6.2 Discussion of findings in relation to research objectives

A discussion of how each of the objectives was met through the research undertaken is presented below:

(i) Research objective one: Determine the nature of financial accountability in TVET colleges

Findings:

The findings indicated that Mnambithi TVET College has mechanisms in place to ensure financial accountability from the Responsibility Managers. According to the findings, the college depends on the managers' knowledge and understanding of financial management to maintain the expected level of financial accountability. The literature has been critical of the nature in which TVET colleges execute financial accountability. Findings also indicate that the structures that monitor and exercise control on financial accountability do exist in the college, despite some prevailing limitations. The findings show that the Responsibility Managers are familiar with financial accounting procedures in their respective divisions. The role of Responsibility Managers is also known and is exercised by the respective managers as per the PFMA.

Based on the responses, this finding refutes the hypothesis which states that there is no relationship between the execution of financial accountability and Responsibility Managers in

the TVET college. The Responsibility Managers ought to understand that they are accountable for the execution of all expenditure in the college. Van der Nest, Thornhill and De Jager (2008:547) agree that the duty to ensure the implementation of accountability functions on behalf of the organisation is usually the responsibility of those placed in charge.

Discussion

According to the findings of the study, it is apparent that there is a set structures and procedures which are used by the Mnambithi TVET College to ensure financial accountability. The challenge, however, is that there are different perceptions of what financial accountability entails, and this depends on the understanding of each manager. This means that there is room to create a common understanding of what financial accountability is, and to improve the procedures currently in place. The governance of the college, and Responsibility Managers, need to improve the reporting, and develop meaningful strategy for good financial governance.

(ii) Research objective two: Ascertain the role of Responsibility Managers in financial planning in the TVET Colleges

Findings

Findings from the study indicate that Mnambithi TVET College expects Responsibility Managers to be involved in financial planning. This occurs when managers prepare and plan the APPs for their divisions. After the approval of the plans, the Responsibility Managers are expected to spend funds according to the plans. The findings further determined that responsibility mangers should initiate requests for financial spending and must ensure that the necessary support and approvals are obtained for all requests. The Responsibility Managers should provide accounting reports to the Finance Committee on a quarterly basis. It was established from the findings that the mechanisms that are used by Responsibility Managers are outdated and easily manipulated. This finding is a cause for concern within the college.

Discussion

In terms of the mechanisms that are available to Responsibility Managers, it is evident that the college needs to reassess their effectiveness in assisting the managers achieve the desired outcomes. The findings of the study suggested that constant financial reporting and feedback is

imperative and should be improved within the college. Findings also suggest that managers should draw up APPs that are realistic and they should seek to obtain the relevant knowledge in order to make better financial decisions. The findings indicated that transparency is critical in preventing wasteful and fruitless expenditure, as well as in providing trustworthy financial reports.

(iii) Research objective three: Investigate how Responsibility Managers currently account for financial control and monitoring in TVET College

Findings

Findings of the study reveal that Responsibility Managers in Mnambithi TVET College monitor and control finances in their respective divisions. They do this by taking part in strategic planning; and developing and monitoring APPs. It is the finding of this study that the Responsibility Managers are at the forefront in the procurement of required goods and services. The findings established that the managers use the relevant charters to further control and monitor expenditure, as well as in their reporting to the relevant structure. The challenge, as proven by the findings of this study in relation to monitoring and exercising financial control, is the college council's lack of understanding of the TVET sector. Lastly, the findings indicated that the information from the AG is very helpful in determining the accurate status of the college finances.

Discussion

The above findings suggest that monitoring and control is implemented to a certain degree by the college. The findings of this study clearly indicate that every manager accounts for, and is responsible for, how finances are spent in his/her respective division. It is also evident that the respondents encounter some challenges as they strive to adhere to proper monitoring and control of finances in their divisions. The findings indicate that the slow pace of the SCM processes at the college creates gaps in the full monitoring and control of expenditure. The literature reviewed for the study indicates that financial monitoring forms the basis of sound financial management and accountability (Lewis, 2003:31).

(iv) Research objective four: identify the challenges, and their implications, faced by Responsibility Managers regarding financial control and monitoring

Findings

In terms of the findings in this study the Responsibility Managers face some challenges in relation to the role they play in monitoring and controlling finances in their divisions. The findings indicate that the turnaround time for SCM processes is too long. According to the findings, managers are held to account for financial expenditure to a minimal degree. In addition, the findings suggested that dependency on internal auditors should be reviewed, as it allows some managers to be less than fully responsible and accountable for financial control and monitoring.

Discussion

The findings determined that initiatives are needed by the college to implement and improve full financial control and monitoring by the managers. In addition, Responsibility Managers should be equipped with relevant, updated knowledge of financial monitoring and control systems in order to contribute to better financial reports, as well as good financial governance.

6.3 Recommendations

The following are the recommendations from this study, based on the findings:

- A common finding in the study was that there is minimal financial accountability by Responsibility Managers in Mnambithi TVET college, and this impacts negatively on the financial status of the college in terms of reporting and upholding financial accountability to a high standard. It is recommended that a transparent understanding clarifies what constitutes full accountability. The respective managers need to be trained in proper financial management reporting.
- The results also pointed to the lack of systems that facilitate financial accountability. Based on this, it is recommended that the college install updated systems that are current and not easily manipulated in order to improve financial control and monitoring in the college.

- The findings indicated that the delay in SCM delivery time hinders the expected financial management accounting. The recommendation here, is for the college to devise realistic timeframes for all procurement processes; to tighten supervision and to implement consequence management.
- In terms of empowering Responsibility Managers in financial accountability, Responsibility Managers and the college council should be required to undergo financial management-related training. The findings have determined the type of training that may be useful in strengthening financial accountability in the college.

6.4 Conclusion

The study advocates for good financial governance through proper financial accountability, which should be the duty of Responsibility Managers working together with other relevant stakeholders in TVET colleges. The study uses stewardship theory to explain and justify the role that should be played by those responsible for public funds. Whilst the Mnambithi TVET College indicated that the managers are following procedures when executing the duties which relate to financial expenditure, a number of gaps that were indicated by the findings of the study cast doubt on this claim.

The college, it seems, still has a lot to do in order to ensure proper financial accountability. The literature reviewed for the study highlights the importance of financial accountability and its contribution to good financial governance of public funds. It is the responsibility of those tasked with managing the public finances to exercise good stewardship when making financial decisions. It is also crucial that Responsibility Managers behave ethically and act in the best interest of the public in all decisions that relate to public money.

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ANNEXURE A: ETHICAL CLEARANCE CERTIFICATE FROM THE UNIVERSITY OF KWAZULU-NATAL



10 September 2020

Ms Fundisiwe Abigail Madondo (219052834)
School Of Man Info Tech & Gov
Westville Campus

Dear Ms Madondo,

Protocol reference number: HSSREC/00001810/2020

Project title: Financial accountability by Responsibility Managers: A case study of Mnambithi TVET College

Degree: Masters

Approval Notification – Expedited Application

This letter serves to notify you that your application received on 21 August 2020 in connection with the above, was reviewed by the Humanities and Social Sciences Research Ethics Committee (HSSREC) and the protocol has been granted **FULL APPROVAL**

Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment/modification prior to its implementation. In case you have further queries, please quote the above reference number. PLEASE NOTE: Research data should be securely stored in the discipline/department for a period of 5 years.

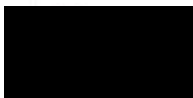
This approval is valid until 10 September 2021.

To ensure uninterrupted approval of this study beyond the approval expiry date, a progress report must be submitted to the Research Office on the appropriate form 2 - 3 months before the expiry date. A close-out report to be submitted when study is finished.

All research conducted during the COVID-19 period must adhere to the national and UKZN guidelines.

HSSREC is registered with the South African National Research Ethics Council (REC-040414-040).

Yours sincerely,



Professor Dipane Hlalele (Chair)

/dd

Humanities & Social Sciences Research Ethics Committee
UKZN Research Ethics Office Westville Campus, Govan Mbeki Building
Postal Address: Private Bag X54001, Durban 4000
Tel: +27 31 260 8350 / 4557 / 3587
Website: <http://research.ukzn.ac.za/Research-Ethics/>

Founding Campuses:  Edgewood  Howard College  Medical School  Pietermaritzburg  Westville

INSPIRING GREATNESS

ANNEXURE B: GATEKEEPER'S LETTER FROM MNAMBITHI TVET COLLEGE



higher education
& training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA



NO. 77 Murchison St. Ladysmith, 3370 | Private Bag X9903 Ladysmith, 3370 Tel: + 27 36 638 3800 | Fax: +27 36 631 4146

TO : Mrs FA Madondo
STUDENT NUMBER : 219052834
DATE : 24 January 2020
SUBJECT : PERMISSION TO CONDUCT THE STUDY

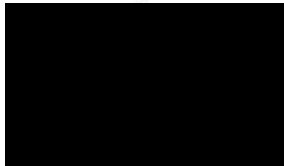
Dear Mrs Madondo

This letter serves to grant you permission to conduct a research in respect of the study entitled: **“Financial accountability by Responsibility Managers: A case study of Mnambithi TVET College”**. It is hoped that the research will add value to Mnambithi TVET College and the sector at large.

The Mnambithi TVET College wishes you well in your undertaking and looks forward to receiving the findings of your research.

Yours sincerely

CJ NDLELA
COLLEGE PRINCIPAL



11/02/2020

ANNEXURE C: LETTER FROM LANGUAGE PRACTITIONER

ETHEL ROSS

English language editing and proofreading

16 July 2021

To whomever it may concern:

This letter serves to confirm that I worked as the proofreader and language editor on Fundisiwe Abigail Madondo's dissertation:

Financial accountability by Responsibility Managers: A case study of
Mnambithi TVET College

In no way did I change the content.

Yours faithfully



Ethel Ross (BA Hons; H Dip Ed)

Email: clanross1@icon.co.za

Tel: 083 954 5412

ANNEXURE D1:
**LETTER OF INFORMED CONSENT INTERVIEWS FOR THE SENIOR
MANAGEMENT TEAM**

UNIVERSITY OF KWAZULU-NATAL
School of Management, IT and Governance
MPA Research Project
Researcher: Fundisiwe Abigail Madondo (061 801 6762)
Supervisor: Prof M. Subban (031 260 7763)
Research Office: Mrs M. Snyman (031 260 8350)
Ethical Clearance Number: HSSREC/00001810/2020

Dear Respondent,

My name is Mrs Fundisiwe Abigail Madondo, a registered Masters in Public Administration Student at the University of KwaZulu-Natal. I am from the Mnambithi TVET College, Ezakheni A Campus. My contact details are: fundimbulazi@gmail.com or 061 801 6762.

You are being invited to consider participating in the research study entitled: *Financial accountability by Responsibility Managers: A case study of Mnambithi TVET College*. The aim and purpose of this research is to establish the role, as well as how responsibility managers plan, monitor and account for the finances in their units in Mnambithi TVET College. The study is expected to include 13 (thirteen managers i.e. 4 Senior Management Team members, 4 Assistant Directors, 2 Campus Managers and 3 Senior Lecturers). It will involve the scheduled interviews which will be conducted using the most suitable method of engagement during the COVID-19 era, and with due respect to social distancing as per the national requirements of the Disaster Management Act and Regulations of government. The **interviews** will be conducted telephonically or via Zoom. The duration of your participation is expected to be **20** minutes.

The study would involve no risk or discomfort to you as a participant. It is hoped that the study would add value to Mnambithi TVET College, as well as the sector at large, and provide insights on the phenomenon of financial accountability at the institution.

This study has been ethically reviewed and approved by the UKZN Humanities and Social Sciences Research Ethics Committee (approval number- HSSREC/00001810/2020).

In the event of any problems or concerns/ questions you may contact the researcher at fundimbulazi@gmail.com/ 061 801 6762 or the UKZN Humanities & Social Sciences Research Ethics Committee, contact details as follows:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION
Research Office, Westville Campus
Govan Mbeki Building
Private Bag X 54001
Durban 4000 KwaZulu-Natal, SOUTH AFRICA
Tel: 27 31 2604557- Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Your participation in the study is voluntary and by participating, you are granting the researcher permission to use your responses. You may refuse to participate or withdraw from the study at any time with no negative consequence. Your anonymity will be maintained by the researcher and the School of Management, I.T. & Governance and your responses will not be used for any purposes outside of this study.

All data, both electronic and hard copy, will be securely stored during the study and archived for 5 years. After this time, all data will be destroyed.

If you have any questions or concerns about participating in the study, please contact me or my research supervisor at the numbers listed above. Thank you for participating.

Sincerely,

Mrs FA Madondo

Student researcher

CONSENT TO PARTICIPATE

I (Name) have been informed about the study entitled 'Financial accountability by Responsibility Managers: A case study of Mnambithi TVET College' by FA Madondo.

I understand the purpose and procedures of the study relating to the role of financial accountability by responsibility managers in TVET College.

I have been given an opportunity to ask questions about the study and have had answers to my satisfaction.

I declare that my participation in this study is entirely voluntary, and that I may withdraw at any time without affecting any of the benefits that I usually am entitled to.

If I have any further questions/concerns or queries related to the study, I understand that I may contact the researcher at fundimbulazi@gmail.com or 061 801 6762.

If I have any further questions/concerns about my rights as a study participant, or if I am concerned about an aspect of the study or the researcher then I may contact:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION

Research Office, Westville Campus

Govan Mbeki Building

Private Bag X 54001

Durban

4000

KwaZulu-Natal, SOUTH AFRICA

Tel: 27 31 2604557 - Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Additional consent, where applicable

I hereby provide consent to:

Audio-record my interview YES / NO

Signature of Participant

Date

ANNEXURE D2:

INTERVIEW SCHEDULE FOR THE SENIOR MANAGEMENT TEAM

STUDY TITLE: FINANCIAL ACCOUNTABILITY BY RESPONSIBILITY MANAGERS: A CASE STUDY OF MNAMBITHI TVET COLLEGE

BIOGRAPHICAL DATA

Providing information below is optional:

POSITION:		AGE:	
GENDER:		UNIT:	
YEARS OF SERVICES:			

1. Financial accountability by responsibility managers

1.1 What is the level of financial accountability expected from responsibility managers in the College?

1.2 What are the mechanisms in place used by the College to ensure that there is adherence of financial accountability from responsibility managers?

1.3 Are there any challenges related to financial accountability in the College?

1.4 Could you specify some of these challenges?

1.5 How would you change the manner in which responsibility managers account for finances in the College, in addressing these challenges?

2. Financial control and monitoring

2.1 What role does the SMT play to support responsibility managers in performing financial planning in this institution?

2.2 Are responsibility managers fully accountable for monitoring of finances in their units? Kindly elaborate.

2.3 Do you know of any challenges faced by responsibility managers in monitoring and exercising financial control in their respective units? Kindly explain.

2.4 Does the SMT create a platform for responsibility managers to account on the use of finances in their respective units? Explain briefly how this is done.

2.5 What procedure/s is followed for failure to account?

3. Implementing financial accountability

3.1 What is your view on the implementation of financial accountability in the College?

3.2 Do you think there are other initiatives that could be implemented to improve financial accountability by responsibility managers in the College?

3.3 Elaborate on the initiatives that could be considered to address financial accountability and contribute to good financial governance in the College.

ANNEXURE E1:
LETTER OF INFORMED CONSENT
INTERVIEWS FOR CAMPUS MANAGERS AND ASSISTANT DIRECTORS

UNIVERSITY OF KWAZULU-NATAL
School of Management, IT and Governance
MPA Research Project
Researcher: Fundisiwe Abigail Madondo (061 801 6762)
Supervisor: Prof M. Subban (031 260 7763)
Research Office: Mrs M. Snyman (031 260 8350)
Ethical Clearance Number: HSSREC/00001810/2020

Dear Respondent,

My name is Mrs Fundisiwe Abigail Madondo, a registered Masters in Public Administration Student at the University of KwaZulu-Natal. I am from the Mnambithi TVET College, Ezakheni A Campus. My contact details are: fundimbulazi@gmail.com or 061 801 6762.

You are being invited to consider participating in the research study entitled: *Financial accountability by Responsibility Managers: A case study of Mnambithi TVET College*. The aim and purpose of this research is to establish the role, as well as how responsibility managers plan, monitor and account for the finances in their units in Mnambithi TVET College. The study is expected to include 13 (thirteen managers i.e. 4 Senior Management Team members, 4 Assistant Directors, 2 Campus Managers and 3 Senior Lecturers). It will involve the scheduled interviews which will be conducted using the most suitable method of engagement during the COVID-19 era, and with due respect to social distancing as per the national requirements of the Disaster Management Act and Regulations of government. The **interviews** will be conducted telephonically or via Zoom. The duration of your participation is expected to be **20** minutes.

The study would involve no risk or discomfort to you as a participant. It is hoped that the study would add value to Mnambithi TVET College, as well as the sector at large, and provide insights on the phenomenon of financial accountability at the institution.

This study has been ethically reviewed and approved by the UKZN Humanities and Social Sciences Research Ethics Committee (approval number- HSSREC/00001810/2020).

In the event of any problems or concerns/ questions you may contact the researcher at fundimbulazi@gmail.com/ 061 801 6762 or the UKZN Humanities & Social Sciences Research Ethics Committee, contact details as follows:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION
Research Office, Westville Campus
Govan Mbeki Building
Private Bag X 54001
Durban 4000 KwaZulu-Natal, SOUTH AFRICA
Tel: 27 31 2604557- Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Your participation in the study is voluntary and by participating, you are granting the researcher permission to use your responses. You may refuse to participate or withdraw from the study at any time with no negative consequence. Your anonymity will be maintained by the researcher and the School of Management, I.T. & Governance and your responses will not be used for any purposes outside of this study.

All data, both electronic and hard copy, will be securely stored during the study and archived for 5 years. After this time, all data will be destroyed.

If you have any questions or concerns about participating in the study, please contact me or my research supervisor at the numbers listed above. Thank you for participating.

Sincerely,

Mrs FA Madondo

Student researcher

CONSENT TO PARTICIPATE

I (Name) have been informed about the study entitled 'Financial accountability by Responsibility Managers: A case study of Mnambithi TVET College' by FA Madondo.

I understand the purpose and procedures of the study relating to the role of financial accountability by responsibility managers in TVET College.

I have been given an opportunity to ask questions about the study and have had answers to my satisfaction.

I declare that my participation in this study is entirely voluntary, and that I may withdraw at any time without affecting any of the benefits that I usually am entitled to.

If I have any further questions/concerns or queries related to the study, I understand that I may contact the researcher at fundimbulazi@gmail.com or 061 801 6762.

If I have any further questions/concerns about my rights as a study participant, or if I am concerned about an aspect of the study or the researcher then I may contact:

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Tel: 27 31 2604557 - Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Additional consent, where applicable

I hereby provide consent to:

Audio-record my interview YES / NO

Signature of Participant

Date

ANNEXURE E2:
**INTERVIEW SCHEDULE FOR CAMPUS MANAGERS AND ASSISTANT
DIRECTORS**

STUDY TITLE: FINANCIAL ACCOUNTABILITY BY RESPONSIBILITY MANAGERS: A CASE STUDY OF MNAMBITHI TVET COLLEGE

BIOGRAPHICAL DATA

Providing information below is optional:

POSITION:		AGE:	
GENDER:		UNIT:	
YEARS OF SERVICES:			

1. Financial accountability by responsibility managers

1.1 What are your thoughts on the level of financial accountability displayed by responsibility managers in the College?

1.2 What are the mechanisms in place used by the College to ensure financial accountability?

1.3 Are there any challenges related to financial accountability in the College?

1.4 Could you specify some of these challenges?

1.5 How would you change the manner in which responsibility managers account for finances in the College, in addressing these challenges?

2. Financial control and monitoring

2.1 Which functions do responsibility managers perform in financial planning in this institution?

2.2 Are responsibility managers fully accountable for monitoring of finances in their units? Kindly elaborate.

2.3 Are there challenges faced by responsibility managers in monitoring and exercising financial control in their respective units? Kindly explain.

2.4 Do responsibility managers account on the use of finances in their respective units? Explain briefly how this is done.

2.5 What procedure/s is followed for failure to account?

3. Implementing financial accountability

3.1 What is your opinion on the implementation of financial accountability in the College?

3.2 Do you think there are other initiatives that could be implemented to improve financial accountability by responsibility managers in the College?

3.3 Elaborate on the initiatives that could be considered to address financial accountability and contribute to good financial governance in the College.

ANNEXURE F1:
LETTER OF INFORMED CONSENT
INTERVIEWS FOR SENIOR LECTURERS

UNIVERSITY OF KWAZULU-NATAL
School of Management, IT and Governance
MPA Research Project
Researcher: Fundisiwe Abigail Madondo (061 801 6762)
Supervisor: Prof M. Subban (031 260 7763)
Research Office: Mrs M. Snyman (031 260 8350)
Ethical Clearance Number: HSSREC/00001810/2020

Dear Respondent,

My name is Mrs Fundisiwe Abigail Madondo, a registered Masters in Public Administration Student at the University of KwaZulu-Natal. I am from the Mnambithi TVET College, Ezakheni A Campus. My contact details are: fundimbulazi@gmail.com or 061 801 6762.

You are being invited to consider participating in the research study entitled: *Financial accountability by Responsibility Managers: A case study of Mnambithi TVET College*. The aim and purpose of this research is to establish the role, as well as how responsibility managers plan, monitor and account for the finances in their units in Mnambithi TVET College. The study is expected to include 13 (thirteen managers i.e. 4 Senior Management Team members, 4 Assistant Directors, 2 Campus Managers and 3 Senior Lecturers). It will involve the scheduled interviews which will be conducted using the most suitable method of engagement during the COVID-19 era, and with due respect to social distancing as per the national requirements of the Disaster Management Act and Regulations of government. The **interviews** will be conducted telephonically or via Zoom. The duration of your participation is expected to be **20** minutes.

The study would involve no risk or discomfort to you as a participant. It is hoped that the study would add value to Mnambithi TVET College, as well as the sector at large, and provide insights on the phenomenon of financial accountability at the institution.

This study has been ethically reviewed and approved by the UKZN Humanities and Social Sciences Research Ethics Committee (approval number- HSSREC/00001810/2020).

In the event of any problems or concerns/ questions you may contact the researcher at fundimbulazi@gmail.com/ 061 801 6762 or the UKZN Humanities & Social Sciences Research Ethics Committee, contact details as follows:

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Email: HSSREC@ukzn.ac.za

Your participation in the study is voluntary and by participating, you are granting the researcher permission to use your responses. You may refuse to participate or withdraw from the study at any time with no negative consequence. Your anonymity will be maintained by the researcher and the School of Management, I.T. & Governance and your responses will not be used for any purposes outside of this study.

All data, both electronic and hard copy, will be securely stored during the study and archived for 5 years. After this time, all data will be destroyed.

If you have any questions or concerns about participating in the study, please contact me or my research supervisor at the numbers listed above. Thank you for participating.

Sincerely,

Mrs FA Madondo

Student researcher

CONSENT TO PARTICIPATE

I (Name) have been informed about the study entitled 'Financial accountability by Responsibility Managers: A case study of Mnambithi TVET College' by FA Madondo.

I understand the purpose and procedures of the study relating to the role of financial accountability by responsibility managers in TVET College.

I have been given an opportunity to ask questions about the study and have had answers to my satisfaction.

I declare that my participation in this study is entirely voluntary, and that I may withdraw at any time without affecting any of the benefits that I usually am entitled to.

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Tel: 27 31 2604557 - Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Additional consent, where applicable

I hereby provide consent to:

Audio-record my interview YES / NO

Signature of Participant

Date

ANNEXURE F2:

INTERVIEW SCHEDULE FOR SENIOR LECTURERS

STUDY TITLE: FINANCIAL ACCOUNTABILITY BY RESPONSIBILITY MANAGERS: A CASE STUDY OF MNAMBITHI TVET COLLEGE

BIOGRAPHICAL DATA

Providing information below is optional:

POSITION:		AGE:	
GENDER:		UNIT:	
YEARS OF SERVICES:			

1. Financial accountability by responsibility managers

1.1 Are you aware of the level of financial accountability that is expected from responsibility managers in the College? Kindly explain.

1.2 What are the mechanisms in place used by the College to ensure financial accountability?

1.3 Are there any challenges related to financial accountability in the College?

1.4 Could you specify some of these challenges?

1.5 How would you change the manner in which responsibility managers account for finances in the College, in addressing these challenges?

2. Financial control and monitoring

2.1 Which functions do responsibility managers perform in financial planning in this institution?

2.2 Are responsibility managers fully accountable for monitoring of finances in their units? Kindly elaborate.

2.3 Are there challenges faced by responsibility managers in monitoring and exercising financial control in their respective units? Kindly explain.

2.4 Do responsibility managers account on the use of finances in their respective units? Explain briefly how this is done.

2.5 What procedure/s is followed for failure to account?

3. Implementing financial accountability

3.1 How is financial accountability applied in the College?

3.2 Do you think there are other initiatives that could be implemented to improve financial accountability by responsibility managers in the College?

3.3 Elaborate on the initiatives that could be considered to address financial accountability and contribute to good financial governance in the College.
