Accountability: an essential aspect of school governance

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The South African education system is still in a transformation process. Old apartheid structures and governance are objects of restructuring and transformation. The transformation of the education system is carried out to promote and uphold the founding principles of the Constitution and the fundamental rights and freedoms of every person. Among the many aspects of the education system that need to be redressed is the management of schools. In this article, the author highlights problems and issues emerging from democratisation of the management of schools. In particular, the problems emanating from accountability questions such as: Whose responsibility is it? What are the place, position and responsibilities of parents in school governance? What are their duties and responsibilities with regard to accountability? The author attempts to identify essentials and forms of accountability within the spectrum of school governance and the focus is on the accountability of parents and the accountability of principals and teachers to the school-governing body. Comments and recommendations are stated in the final section.

Introduction

In recent years there have been fundamental changes to and renewal of the education system. The changes have culminated in reform legislation and policy initiatives. In the context of the South African education system, the object of the reform has fundamentally been the redress of imbalances created in the previous dispensation and the restoration of the culture of teaching and learning — thereby improving standards. In the process of change, traditional practices are replaced by unfamiliar yet critical and essential elements necessary for proper management of institutions. The new path set on course by reform legislation and policy ushered in a new era in the management of schools whereby conventional notions of school management are transcended. Consequently, the levers of power at school level are affected significantly. There is a shift from emphasis on management to governance. A new framework of governance is built on accountability. It means that school managers must reposition themselves in such a way that they overcome

- rule driven bureaucracy;
- focusing too much on administration and too little on management;
- sidelining the education clients in the activities of the school;
- bureaucratic accountability; and
- denying others access to information (Skweyiya, 1995:40).

Therefore, accountability should be regarded as one of the essential elements of school governance to help strengthen the position of school managers, and share the much-contested power without losing it. The object of this article is to indicate how accountability can enhance partnerships and balance the power between various partners.

Conceptualisation
Accountability

Beckmann (2000:8) points out accountability follows the exercise of power, use of resources and implementation of policy. Accountability is inextricably linked to democratic management and other related concepts such as participation, decentralisation, empowerment and transparency. The demands of both democracy and efficiency require some form of accountability in the school.

Schedler (in Schelder, Diamond & Platter, 1999:13-17) unravelled the concept accountability and finds that it expresses the continuing concern for checks, oversight, surveillance and institutional constraints on the exercise of power. The semantic root of "accountability" implies three ways of controlling the use of political and other powers by managers:

- enforcement;
- monitoring; and
- answerability.

Accountability carries the connotations of power being exerted over individuals by quality control officers. According to Sagor (1996:viii), accountability is defined as professional work determined by:

- Knowledge of those principles, theories, and factors that under-gird appropriate decisions about which procedures should be employed — and knowledge of the procedures themselves.
- A commitment to do what is best for the client, not what is easiest or most expedient.

It is apparent that accountability involves reporting to other people voluntarily or compulsorily. It includes having a conscience or a moral responsibility about what one is doing. Lello (1993:1) argues that accountability entails being answerable to other stakeholders both junior and senior to one. It implies an interdependence of decisions according to particular contexts (Fryer & Lovas, 1990:38). These postulations seem to concur with Wagner's (1989:1-12) definition of accountability which is derived from the adjective accountable and implies an obligation to give account. Giving account involves reporting and explaining or justifying the occurrence of education activities. It appears that the element of answerability creeps in and thereby invokes different types and forms of accountability as indicated by Schedler (1999:13) above.

The notion of accountability conjures up power struggles that plague schools. Where decisions where taken by the principal alone in the past, it is no longer possible. Principals may no longer be able to take decisions unilaterally because parents now have more power within the school and especially within the school governing body. Hence the title of the article integrates accountability within the school governance. The problem of power relations is outlined later, and what follows now is the definition of school governance.

School governance

Potgieter, Visser, Van der Bank, Mothata and Squelch (1997:11) regard school governance as an act of determining policy and rules by which a school is to be organised and controlled. It includes ensuring that such rules and policies are carried out effectively in term of the law and the budget of the school.

The Auditor-General (1988:B2) defines governance as the exercising of power of the management of resources. It involves the nature and extent of authority, as well as the control and incentives applied to deploy human and economic resource for the well-being of an organisation. Buckland & Hofmeyr (1993:30) define governance as:

> ... not simply the system of administration and control of education in a country, but the whole process by which education policies are formulated, adopted, implemented and monitored. Governance is an issue not only at the national level, but also at every level of the system down to the individual school. Because it is centrally concerned with the distribution of power, it is often summed up to be the question: who decides?

Governance is widely agreed to be concerned with the formulation and adoption of policy and management for the day-to-day delivery of education. Generally, stakeholder groupings should be involved when policy matters are decided, while day-to-day decision about administration and organisation and activities that support teaching and learning in the school should be in the domain of the professional staff. However, stakeholders should have the right to comment on and make suggestions with regard to such decisions (Department of Education, 1995:32).

McLennan (1995:49) perceives governance in a slightly different way. She argues that governance in South Africa is broadly understood as a combination of political and institutional power to ensure the effective management of resources for development. Institutional power is embedded in the structures and practices of social institutions, the rules and norms which guide them, and the language and symbols which mediate social interactions. Governance can be understood as the integrated management of the complex political, socio-economic and institutional relationships between people (the stakeholders of any particular sector), policy (normative and regulatory frameworks) and power (the distribution and utilisation of power and authority networks) in order to ensure effective and efficient service delivery. These definitions, both of accountability and school governance are indicative of a conflict that may emerge at operational level due to clashes in policy interpretation or ambiguity of roles. Consequently, a problem is created. This problem will be clearly stated below. It seems these definitions are consistent with the fact that governance comprises an institution's structures and processes for decision making and communication. It also complies with notion that decision making is part of accountability used that is to determine how well the institution achieves its mission over time.

Problem statement

The education service is an interlocking set of statutory powers and duties, and non-statutory responsibilities. The education service can work effectively and develop creatively only if stakeholders grasp their responsibilities and act accordingly. Education service will collapse if parents simply wait to be told what to do or do only what they are told. Equally, it is desirable that an exercise of power by parents is fruitful, apt and free from harm, something that can be secured not by regulation, but through clear accountability.

The problem is that people understand many different things by accountability. This is not a problem merely of definition. It is rather that accountability can be of many kinds (personal, professional, political, financial, managerial, legal, contractual, etc.) and the different types of accountability are illustrated in Table 1.

Table 1 Types of accountability (Schedler, 1999:22-23)

Type of accountability	Description
Political	Appropriateness of policies and policy-making processes
Administrative	Expedience and procedural correctness of bureaucratic acts
Professional	Ethical standards
Financial	Use of public money in terms of norms of propriety, austerity and efficiency
Moral	Assessment on basis of prevailing normative standards
Legal	The observance of legal rules
Constitutional	Compliance of legislation with the Constitution
Top down	Subordinates held accountable
Bottom up	Electorate hold representatives accountable
Horizontal	Approximate equals holding one another accountable

In this article the problem will be delineated to focus on school governing body (SGB). Recently, parents serving in the SGB have become used to hearing of their increased "powers" while finding that the means by which these powers are to be exercised are dubious and ineffective. This is the case with sections 16(1) and (3) of the South African Schools Act 84 of 1996 which provides that:

> 16 (1) Subject to this Act, the governance of every public school is vested in its governing body
>
> (3) Subject to this Act and any applicable provincial law, the professional management of a public school must be undertaken by the principal under the authority of the Head of Department.

It may be concluded that no active management role (as an aspect of accountability) is foreseen for the governing body of a public school, and that the distribution of power to parents serving in the SGB may give rise to conflicts between the governing body and the principal of the school. It may be assumed there will be clashes on views regarding the implementation of departmental policy (Davies, 1999:60). Therefore, the problem remains to what extent will parents' exercise their powers without infringement into the principal's domain and with minimum intervention from the principal?

This problem remains perennial because some structures in the school may be very good at taking decisions, yet the decisions are seldom followed through. Why is this? Is it because there is no accountability system in place to monitor that responsibilities are fulfilled? It seems there is a need for an effective reporting system which allows the school to monitor its work. However, accountability does not a policing system (Davidoff & Lazarus, 1997:95).

Aims and objectives of this article

The current transformation initiatives in the education system in general and the changes in school governance in particular necessitated the transfer of power and sharing or responsibilities in the management and governance of schools. When one reflects on the problem statement above, the following will be the aims of this article:

1. To investigate whether parents know about their powers and whether they exercise them to the benefit of the entire school.
2. To analyse the challenge of democracy on principals and probe their readiness to share power with the parental component of SGB.
3. The main focus of these aims is to describe the accountability of parents in exercising their powers and accountability of managers in sharing powers in the governance of schools.

The essentials of accountability

The above definition of accountability by Schedler (1999:13) pointed out the essential elements of accountability as enforcement, monitoring and answerability. These essentials are discussed below.

Enforcement

Beckmann (2000:14) sees enforcement as an element of accountability that can be linked to the rewarding of good and punishing of unacceptable behaviour. Thus, when the SGB undertakes to exercise its powers in demanding quality service from the school manager, it enforces accountability. The Auditor-General (1998:B2) cautions enforcers of accountability measures that good enforcement that falls within the parameters of the law and policies should be duly diligent in supporting good governance. Due diligence implies that doing the right thing is an obligation not an option. Among other things the enforcer should of accountability ensure that:

- the rule of law is observed;
- the education environment is characterised by peace and stability;
- stakeholders of whichever religion, ethnic origin, age, sex, language, ideology, race, gender, pregnancy, marital status, social origin, colour, sexual orientation, disability, conscience, belief or birth are not subjected to unfair discrimination;
- there is no impermissible curtailment of basic human rights and liberties of individuals;
- there is sensitivity of diversity in accountability;
- standards of personal behaviour and integrity that guard against corruption and improper behaviour are adopted;
- officials are adequately trained to carry out their duties with a minimum mal-administration with sensitivity to how services are

best delivered to the public; and

- there is transparency in the process of accountability to the extent that people understand the reasons why the governing body takes the decisions it does, and are able to debate the issues.

It is the adequacy of checks and balances in the exercising of power that determines the acceptability of enforcement. Adherence to due diligence will help minimise conflicts as shown above. It follows that all decisions with regard to accountability should be transparent. People want to know what happens when a decision is taken, what reasons there are for a decision, what the implications of decisions are and what processes were used and what facts were taken into account in the decision-making process (Luthans, 1995:342). Consequently, accountability must respect "the right of persons who are affected by the actions or decisions of office holders or leaders to renew, rescind, or revise the mandates of those whose exercise authority" (Sklar in Schedler *et al.*, 1998:52). Therefore, accountability is linked to transparency. Transparency is invoked to control the exercise of power by power-holders but not to eliminate it. This is the object of discussion in the next paragraph.

Monitoring

It has been mentioned earlier that accountability does not mean policing and that accountability is a process that is inextricably linked to control. Control is a management task which require information and justification of attempts to shed light on what happens in the decision-making process and use of power one has over other stakeholders (Beckmann, 2000:16). Monitoring refers to the exercising of power in a transparent way. Monitoring involves who should be accountable to whom and about what? The answers to this question will reflect the overall management approach in a school. For instance, if the school is democratic — where all stakeholders are seen to be important participants in the governance of the school, then all concerned need to account for their involvement in this process. In this case, it will not be the sole responsibility of the principal nor the school governing body alone. All are accountable. Hence the way in which accountability is executed will indicate what type of management approach is used (Davidoff & Lazarus, 1997:95).

A top-down management approach would involve a system of accountability which puts the individual employee at the top on the receiving-end. A bottom up management approach would also be like the problem of blaming others. Monitoring should be sideways and up-and-down. All role players must account for their actions to the bodies that represent all of these role-players. For example, the principal should be accountable to the Department, to the school governing body, to the teachers, to parents and students. By the same token, the school governing should accountable to these stakeholders (Lello, 1993:1).

When considering the earlier reference to the South African Schools Act, 1996, it can be stated that professional management and school governance get in accountability. It means that parents should have access to professional management and professional managers should be accountable for their role in the governance of schools. The onus for monitoring should be to recognise the powers and limits of each office. This can be done by defining duties and responsibilities of participating structures for decision-making, policy formation and evaluation. Within the structures, status differentials can be minimised and structures can be encouraged to contribute according to their experience and skill (Day *et al.*, 1987:150). The accrual of harmony depends on whether the parent section of the school governing body is able to function efficiently and effectively. In addition to their functions spelt out in the South African Schools Act, 1996, sections 20 and 21 the school governing bodies, as stewards of public resources, should, according to the auditor-general (1998:B2).

- have the knowledge, ability and commitment to fulfil their responsibilities;
- understand their purpose and value the interest of other stakeholders;

- understand the objectives and strategies of the institutions they govern;
- have knowledge of and access to information required to exercise their responsibilities;
- ensure that the institution's objectives are met and that performance is satisfactory; and
- fulfil accountability obligations to those whose interests they represent, by reporting periodically on their institution's performance.

According to the Department of Education (1997:19) monitoring is a joint process of accountability in which all members of the governing body have an equal right to participate and give their opinion. It must be noted that although power plays an important part in organisational activity, not all decisions and actions within an organisation involve power to the same extent, nor are conflicts of power equally common in every organisation. According to Pfeffer (1992:38) power is used more frequently under conditions of moderate interdependence. With little or no interdependence there is little or no need to develop power or exercise influence. By the same token, when the SGB and the management team work together, interdependence is enhanced thereby nurturing the organisation's growth through sheer mutualism. It means that one's perceptions of outcomes of management activity are superseded by group interdependence where one actor does not entirely control all of the conditions necessary for the achievement of the goal of education. The essence of interdependence in accountability lies in obtaining the assistance of others in order to accomplish the goal of education. This requires the ability to develop power and capacity to influence those whom will depend on the SGB. The success of joint decision-making requires the understanding of where power comes from. This will build the power of the SGB and thereby increase their capacity to take action. By the same token, school principals should be made aware that no longer can they make decisions in a vacuum. There must be input from all stakeholders the decision will affect. It seems the SGB derives its power from statutory provisions. This is outlined in section 29 of the South African Schools Act, 1996 which contemplates that:

29 (1)   A governing body must, from amongst its members, elect office-bearers, who must include at least a chairperson, a treasurer and a secretary.

(2)   Only a parent member of governing body who is not employed at the public school may serve as the chairperson of the governing body.

Therefore, neither the principal nor a teacher can be elected as the chairperson of the school governing body. It appears that this provision seems to be a threat to most school principals because they used to take decisions alone. Now, their powers are taken by the governing body. In the same vein, the duty to account is vested in the governing body (Potgieter *et al.*, 1997:50). Principals' fear of losing power ordinates in previous management practices where consultation was overlooked.

With the advent of democracy representation and participation are fundamental in managing public schools. Representative management refers to the idea that all relevant constituencies need to be represented in the decision-making process. It must be noted that monitoring as an essential of accountability regards conflict as endemic within organisations and that school governance is directed towards behaviour. This statement assumes that accountability in organisation policy and decisions emerge through a process of negotiation and bargaining (Bush, 1995:73). This assumption is derived from the political model of management which regard school governance to be riven with actual or potential conflict between members. The political perspective purports that different stakeholders have different set of values and interests. Therefore, decisions should be reached through a process of consensus or compromise (Open University, 1988:35). School managers (principals) are represented in the decision-making process. In fact, they are part of the entire process because the school governing body is representative of all stakeholders. Each constituency mandated people to represent their interests. Consequently, representatives are

then held accountable to those who elected them (Davidoff & Lazarus, 1997:98), and are answerable to them.

Answerability

Answerability implies being accountable to and being judged by somebody (Dorn, 1998:8-9) and having to respond to questions and the opportunity to ask questions in return. According to Beckmann (2000:13) questions relate to reliable information about decisions (what has been done or will be done or valid explanations of decisions). It is about finding facts, generating evidence and subjecting the exercise of power to the rule of law as well as to reason.

It appears that answerability is inhibited by the arrogance of power (Schedler, 1999:20-21) at school level. Presumably the arrogance of power refers to concepts such as privileged information, management information or management prerogatives. For instance, where the principal is faced with illiterate parents (this is especially the case in the rural areas), he/she may not transparently share critical information with parents. This usually happens when negative information is held. As a result most of the important parts of data remain inaccessible to the governing body. Illiteracy precludes parents from accessing relevant management information. Therefore, the principal will retain "unlimited powers" and will be answerable to him/herself.

In practical terms answerability is embodied in reports back and follow-up discussions, and in general terms in evaluation. The latter revolves around the question: How well are we doing? (Maile, 1998:67). To see how well we are doing is an exercise involving proving, improving and learning. Burke *et al.* (1990:160) studied answerability and found that it manifests itself in two types:
1. Process evaluation — which entails focusing attention on monitoring the delivery of programmes and making adjustments where necessary.
2. Outcome evaluation — which is linked to the final decision regarding the continuation of the programme.

When answerability is executed, it should be on the basis of an outcome–result/product/output of parental power or the principal managing the school (Malan, 1997:15). Thus, the feedback report is constituted by outcomes. It must be considered that different audiences will have different interests in the outcome. Consequently, answers and questions on the report should reflect this diversity. In the same vein the evaluator should exercise his/her powers in a just and equitable manner. In other words, the discretion exercised by the evaluator which may affect the rights and privileges of the school governors, must be fair and reasonable (Bray, 1988:54).

Forms of accountability
Moral accountability
The concept of moral accountability emerges from the acknowledgement of the fact that parents are the primary educators of learners. This article endeavours to establish a new way of balancing powers and duties and making sense of new accountabilities. Giving account of the exercise of parental responsibilities does this. A parent ought to accept responsibility for the development of a child's principles and attitudes, including attitudes to school, teachers, other children and other adults (Burgess, 1992:21). It will help the child in many ways if the parents are seen to be talking about school problems in a constructive manner.

The Child Care Act, No. 74 of 1983 and the Maintenance Act, No. 99 of 1998 place upon parents the legal responsibility to ensure that their children are educated, also through schools. The parent may not delegate the decision whether to attend or not to the child, nor may the parent keep the child unreasonably away from school to suit some domestic convenience. These matters are fundamental to parental accountability. What needs to be clarified is the concept of parent. According to the South African Schools Act, No. 84 of 1996 section 1, a parent means:
1. a parent or guardian of a learner;
2. the person legally entitled to custody of a learner; or
3. the person who undertakes to fulfil the obligations of a person

referred to in paragraphs (a) and (b) towards the learners education at school.

The categories of persons mentioned above include parents serving in the SGB and are morally accountable for the education of the learner depending on the specific situation. It seems most parents abdicate their responsibility immediately when their children enrol at schools. For instance, when parents are called for a meeting and do not turn up. It is not common for parents to visit schools voluntarily to talk to teachers or the principal. Most of the time parents visit schools when their children have violated some of the rules. Parents do not supervise their children's books. Schools are fraught with problems emanating from lack of parental accountability. Democracy in education emphasises the importance of the participation of all constituencies in the accountability process. For instance, teachers cannot be blamed alone for children 's late coming. Therefore, while it is expected of the teacher to act in loco parentis and like a *diligens paterfamilias* (Bondesio *et al.*, 1989:51; 56), it is important for parents to regularly (formally and informally) keep in contact with the school (Badenhorst & Scheepers, 1995:118). In short, parents are legally and morally accountable for:
• school attendance of learners;
• payment of school fees; and
• liability for property damage.

Professional accountability

Teachers are professionally accountable for the education of the children. However, according to Burgess (1992:78) professional accountability remains the weakest of all the forms of accountability; yet it probably has more to contribute to quality. Professional accountability falls within the spectrum of professional management. According to Potgieter *et al.* (1997:11) professional management is the duty and responsibility of the management team of the school. Therefore, it is important for the principal to b e accountable to other stakeholders including the parents. The weak professional accountability is cited as one of the factors that led to the decline of the culture of teaching and learning (Lethoko, 1999:4). High quality teaching demands increasing professional examination. For too long professional assessment has been paid lip service. Reports on professional accountability to parents should indicate that teachers:
• acknowledge the noble calling of their profession to educate and train learners of our country;
• acknowledge that the attitude, dedication, self-discipline, ideals, training and conduct of the teaching profession determine the quality of education in this country;
• acknowledge, uphold and promote basic human rights, as embodied in the Constitution of South Africa;
• do all within their power, in the exercising of their professional duties, to act in accordance with the ideals of their profession as expressed in the code of conduct; and
• act in a proper and becoming way such that their behaviour does not bring the teaching profession into disrepute.

Professional accountability should be based on evidence derived from the performance management instrument which embodies systematic procedures that consider the academic and professional factors. According to Maile (1998:70) the instrument must include, among other things:
• curriculum assessment which include classroom performance and professional involvement;
• service matters embracing personal factors and commitment;
• administrative competence expressed in terms of planning, organisation, control, leadership and discipline;
• development plan.

The increasing changes in the Curriculum and the differentiation of teachers into "good" or "bad" schemes of assessment (appraisal), inspection and pupil assessment have created pressure without providing real (practical) information either to the profession or the public about the state of education and the means of improving it. Consequently,

the public has lost more confidence in professional accountability. There is a shift from the society's trust of moral and professional accountability to a more contractual arrangement. In conclusion, it seems parents will depend on the information supplied by school principals for professional accountability.

Contractual accountability

Contractual accountability refers to being accountable to one's employer (Burgess, 1992:79). The restoration of confidence and quality are more likely when contractual accountability is the safety net, professional accountability the support and moral accountability the driving force. Together they are essential to school governance geared towards the restoration of the culture of learning and teaching.

Contractual accountability should be based on certain requirements if it is to be considered valid (Squelch, 1999:11). The requirements for a valid contract include, among other things:

- agreement between two parties about what is to be done;
- legal capacity to enter into the agreement;
- freedom to conclude the agreement;
- performance required by the contracting parties;
- formal legal requirements;
- the conclusion must explicitly state the object of the contract and its performance; and
- the consequence of the contract.

With regard to accountability the contract imposes duties on the employer and the employee. Parents are employers in terms of section 20(4) and (5) of the South African Schools Act, 1996 which allows public schools to establish posts for educators and non-educators in addition to those created by the MEC. And the final decision for appointment lies with SGB. Duties of the employer are to:

- receive the employee into employment;
- remunerate the employee;
- provide necessary facilities;
- provide safe and healthy working conditions; and
- observe statutory duties, for example, to grant reasonable leave and observe working hours.

Contractual accountability is a reciprocal requirement in that it imposes duties to employees as well. At common law, the employee has the duty to:

- render services agreed to;
- fulfil tasks with reasonable competence and efficiency;
- act in good faith;
- carry out lawful instructions of the employer; and
- be respectful and obedient (Squelch, 1999:11).

Accountability could be equated to feelings of responsibility in both the employer and the employee. When people feel accountable they attempt unconsciously to improve their performance, but when they feel unfairly called to account, they devise ways of beating accountancy without actually improving the balance sheet (Burgess, 1992: 77). This raises questions as to the value of traditional inspections, parental roles in professional management activities; the demarcation between governance and professional management, and the professional status of teachers.

In terms of Section 20(6) of the South African Schools Act, 1996 provides that an educator employed in a post established in terms of section 20(4) and (5) must comply with the requirements set for employment in public schools (Beckmann *et al.*, 2000:182). Therefore, contractual accountability applies to the school governing bodies as the employers, and their appointees. Consequently, section 20(9) of the South African Schools Act, 1996 provides that, when presenting an annual budget, for the purpose of responsibilities contemplated in section 38, a governing body of a public school must provide sufficient details of any posts envisaged in terms of section 20(4) and (5) including estimated costs relating to employment of staff in such posts and the manner in which it is proposed that such costs will be met.

It follows that there must be internal control of funds in such a way that the school's accounting system is free from corruption. For instance, without derogating from the general functions of the treasurer (Department of Education, 1997:21) the accounting system of the school should embody internal control system to ensure accuracy, validity and completeness of financial information; to ward off corruption; and adhere to protocol and prescriptions of the management and governance (Faul, Pistorius, Van Vuuren, Vorster & Swanevelder, 1997:226). This entails that the organisation should have a proper organisational structure in which different functions are clearly assigned to specific departments and divisions. This is an act of assigning responsibility and authority according to stakeholders' experience, personal qualities and competence. As far as possible, the responsibility for a specific task should not be allocated too more than one person. It is almost impossible to determine liability for irregularities when responsibility for a specific task is divided.

The allocation of responsibility includes authority for authorisation. This should also happen when responsibility for tasks is divided among stakeholders or members of the SGB. However, no individual should have absolute control over the entire process (Faul *et al.*, 1997:228). The purpose of this measure is to prevent an individual from corruption. The person who receives money should not be the one who banks it. A general guideline is that no person should be responsible for more than one of the following tasks:

- authorisation of transactions;
- recording of transactions;
- execution of transactions;
- control over assets.

Division of responsibility for the execution of transactions is essential and must be based on effectiveness and efficiency of the executor, equitable management and decision-making that is transparent and hold executors accountable. And reasonable precautions for resource probity are made. This requires a set of accountability indicators and regulations (Knight, 1993:60). Equally important is the rotation of duties and responsibilities. The duties which involve a high risk of error or fraud, should be periodically rotated to uncover irregularities. Jobs can be organised and planned in objectives whose accomplishment is linked to the next level of objectives (Faul *et al.*, 1997:228) in a consistent manner (Potgieter *et al.*, 1997:50). Internal control is meant to enhance the accountability system of the school and increase its credibility.

Recommendations

In the light of the problems and issues raised with regard to accountability and school governance, the following recommendations are suggested:

1. *The development of democratic governing bodies*

Given the important role that structures play in the development of democratic practices in a school, the development of democratic governing bodies is essential. The setting up of these structures requires thoughtful preparation and planing, particularly if the school has a history of non-participation. All constituencies need to be prepared and supported to participate optimally.

2. *Empowerment programmes*

Empowerment programmes in the forms of lectures, seminars, workshops, etc. should be put in place for the proper functioning of the structures. Literacy programmes can be introduced as well.

3. *Identification of obstacles*

There should be a deliberate effort to identify obstacles in the way of effective accountability system.

4. *Recognition of parental power*

This involves the use of parental expertise and experience in key management activities. This programme will remove frustration often experienced when decision-making is taken in large group.

5. *Group decision-making techniques*

The decision-making process should be based on brainstorming, nominal group technique, mind mapping, the Kiva technique, etc. (McEwan, 1997:68-80).

6.   *Conflict awareness initiatives*

Conflicts are common in a situation where different people converge. Members of the governing body should be made aware that conflict is caused by:
- members not being clear about their responsibilities,
- members not doing their tasks and duties;
- members not sharing information or consulting;
- members forming little groups and leafing others out;
- ignoring other team members (Department of Education, 1997: 24).

7.   *Prerequisites for the effective management of change*

The following prerequisites should be taken into consideration in order to manage change effectively:
- Consideration of all stakeholders views
- Consensus on the objectives of change
- Taking individual differences into account
- Sensitivity to post differences affecting change
- Careful implementation of change
- Expecting resistance to change
- Mutual trust
- Considering timing and time scheduling (McLennan, 1997: 49-50).

Conclusion

Accountability is an essential element of school governance. It is an obligation of the school to report to its community about the quality of the services if offers. Accountability provides the school with an opportunity to collect information about its performance and enter into a debate with its community about the results of its exercise. The information from accountability can be used for school development. Therefore, there must be a balance of powers of the school governing body and the principal to accomplish quality education service delivery. It is not enough to simply state that parents are responsible for school governance and principals deal with professional management without clearly demarcating roles and indicating their meeting point. Every stakeholder or member of the SGB must be prepared to play his/her part activity, and there must be openness to frankly acknowledge the experience, knowledge and skills of each member. Each member has a valuable expertise to offer for the betterment of the school. Schools must use the knowledge, skills and experience of parents to improve or maintain standards. The standards of quality will be determined by the quality of the accountability system..

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