

## **An Investigation on the Shortage of Accounting Teachers and Its Effect on High Schools Pass Rates in Vhembe District Limpopo Province, South Africa**

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**ABSTRACT** This study was motivated by the numerous requests from a number of high schools in the Vhembe District to the University of Venda for teaching assistance in accounting. The objective of the study was to investigate and understand the causes of shortage of high school accounting teachers, and the consequent impact on students' pass rates in the subject of accounting in the Vhembe District, Limpopo Province, South Africa. The study used both desk research and questionnaire interview to assess the impact of the problem. The study reveals that, while there was a general shortage of accounting teachers, some schools were under-staffed, while others were actually over-staffed. In addition, the study identified teachers' lack of adequate subject knowledge, and problems of curriculum implementation strategies as contributing to students' low pass rates. To address these challenges, it is recommended that the government give high priority to resource allocation for retraining of teachers and also to improve the terms and conditions for teachers.

### **INTRODUCTION**

The study was initiated as a result of numerous requests from some high schools in Vhembe District to the University of Venda for teaching assistance, in different subjects in general, and accounting in particular. The schools sought for this assistance but did not promise monetary reward in return.

Unfortunately, the shortage of academic staff in the various departments at the university, including the accounting department, rendered it impossible for the university to help those schools. Moreover, there were other factors to consider. For example, if the University had the capacity to help some schools, then they would have no moral justification to refuse similar requests from other high schools, especially bearing in mind that all high schools in Vhembe District were potential feeder schools to the university's first year programmes. This type of arrangement would not be a sustainable long-term solution to the problem.

The White paper on Education and Training (1995) put the responsibility for provision of pre-university education and its quality on the provincial governments. Furthermore, the White Paper states that the cost of providing schooling to all children to general education certificate (GEC) level must be borne by public funds. This is consistent with the theme '1 Goal, Edu-

cation for all' (FIFA 2010). It goes without saying that without the political will, and adequate resources to resolve the shortage of teachers, all plans would remain a pipe-dream. Hence, the urgent need to consider the implication of accounting teachers shortage, if any, on government policy, inter-alia, to address the legacy of apartheid's imbalance in the number of Black accountants in the country. According to Boshoff and Carstens (2006), imbalances within the accounting education system were major contributors to imbalances in the accounting profession in South Africa. An investigation was, therefore, necessary and imperative to understand the critical nature of the problem, its effects on teaching and learning, the impact on grade 12 students' pass rates, and the implications for government's education resource allocation. A base-line study on the quality of accounting education in high schools in Vhembe District was conducted, in order to address the following specific questions:

- ♦ Is there a shortage of accounting teachers in Vhembe District high schools?
- ♦ What are the causes?
- ♦ How does this shortage or otherwise affect grade 12 learners' pass rates in the accounting subject in the district?
- ♦ What is the implication of accounting teachers shortage, if any, on government education policy and resource allocation to address the problem?

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Vhembe District Municipality is located in the northern part of Limpopo Province and it shares borders with Zimbabwe, Botswana and Mozambique. It covers 25597km<sup>2</sup> and with its municipal capital in Thohoyandou, the district has a population of 1294722. Limpopo Province has a population of 5.2million people. Furthermore, Vhembe District comprises four local municipalities, namely Musina, Mutale, Makhado, and Thulamela. It has 335276 households and a population growth of 0.78% per annum (The Local Government Handbook 2012).

The rural nature of the district, coupled with its high unemployment rate, tends to force and influence young people to migrate to more affluent provinces in the country, such as Gauteng, to search for better employment opportunities. Consequently, education and health services have often suffered from this steady brain-drain from rural to urban centres.

In 2013, in South Africa there were 12489648 learners (11975844 in public and 513804 in independent schools) 425023 teachers (391829 in public and 33194 in independent schools) and around 25720 schools (Department of Basic Education 2013). From this data it can be deduced that, in public schools, the average ratio of learners to educators is 31: 1, while in independent schools it is 15: 1. This disparity in resource provision in favour of independent and often affluent middle class schools in South Africa cannot be ignored as the students' pass rates also often reveal the same trend.

The White Paper on Education and Training (1995: 38) states that, "responsibility for the provision of education (other than the then technikons and universities) rests with the provincial governments. In meeting the constitutional obligation....the national Ministry of Education intends to work closely in support of provincial ministries, on whom the main onus for planning and coordinating execution will fall (1995: 38)." The White paper further notes that, "the cost of the provision of schooling for all children to GEC level, at an acceptable level of quality, must be borne from public funds".

On service delivery, the White Paper (1995: 59) states that, "the Department of Education is committed to fostering additional managerial capacity in the education system so that the

quality of educational services can be enhanced, even if additional financial resources may not be available as rapidly as government would wish (1995: 59)". Apparently lack of adequate financial resources was often cited by schools as their main problem, among others.

Roodt and Conradie (2003: 14) noted that in a knowledge-based society, quality education is crucial. They observed that formal education in South Africa is presently reaching the majority of children between the ages of seven and fifteen years. However, they conceded that the actual educational attainment is still low. Further, they concluded that South Africa has experts in all fields of study and subjects, as well as an advanced telecommunications infrastructure like the one at the University of Pretoria. They argue that these resources could be used to address the problem of financial constraints and unavailability of teachers, especially in rural areas. Their study areas included Thasululo Learning Centre, which is in Thohoyandou, Vhembe district. Although the study focused on the teaching of mathematics and physical science, the concept of creating a learning culture in rural schools via educational satellite TV could be applied to teaching of any other subject, including accounting.

The study also identified the challenges and obstacles that this initiative would have to overcome. It cites the findings of "The Schools Register of Needs Survey" (2001), which indicated that, over 70% of the schools in South Africa lack computer equipment. The study further quoted Hodge and Miller (1997) who observed that the extent of access to ICT provided within schools, in South Africa, is very low by industrial nations' standards.

Although education in South Africa gets a big slice of the national budget, this is still not sufficient enough to meet the growing demand. Consequently, more money is needed to address the backlog left behind by the apartheid education system, which gave more resources to White schools at the expense of the Black under-privileged schools in the townships and rural areas. It is clear that, although today's government is trying to rectify the imbalances in education, the apartheid legacy still lingers on. For example, because teachers in townships and rural areas are poorly trained, the matriculation pass rate has, until recently, remained unacceptably low.

Hofmeyer (2009) noted that teachers lack sufficient knowledge of the content and instructional methods that challenge their pupils' intellect. Further, it can be argued that the erosion of the culture of learning and teaching is reminiscent of the sites of resistance during the period of apartheid. Too few competent teachers, and the shortage of books and other critical resources in schools, are contributing factors to the low standard of education, especially in rural areas. Further, education policy decisions from 1994, which resulted in the closure of all teacher training colleges, and the introduction of curriculum 2005 on Outcomes-Based Education, were identified as part of the origin of the problems.

Education experts cited earlier, such as Taylor and Prinsloo (2005: 9) acknowledge some of the positive achievements made by the government to-date. In Limpopo province, for example, the pass rates have significantly improved from 71.8% in 2012 to 80.6% in 2013 (Department of Basic Education 2014). Other cited challenges facing the education system in South Africa include inability to set and monitor standards at all levels. According to Taylor and Prinsloo (2005: 9), this has led to lack of accountability in the school system. Various studies claim that apart from the intense interest around the matriculation examination results, Principals and School Governing bodies, by and large, do not monitor the performance of learners, while district and provincial officials do not monitor the performance of teachers.

Further, Taylor and Prinsloo (2005: 9) noted that there was lack of clarity from the provinces nationally, about the role of the districts. They also concluded that, until the issue of language of instruction is addressed, success in improving learner outcomes for poor Black South Africans would be minimal. They recommended that the most important government remedial interventions must include training of managers to implement accountability, the training of teachers in subject knowledge, and building teacher capacity to promote proficiency in reading and writing, particularly in English, which is the medium of instruction that most learners currently use at classroom level.

In its plan of action the Department of Education (2003) recognised that low teacher productivity was the main reason for South Africa's relatively poor performance. The government conceded that while it has tried to address the

training problem through extensive in-service training programmes, these "crash courses" were simply inadequate for some teachers, while others never received any in-service training at all.

Seekings (2002) and other education experts argue that one powerful criticism made of the Outcomes-Based Education initiative, in South Africa, is that, teachers themselves lacked the skills to assess outcomes. This claim was confirmed in this study by some teachers who informally expressed their unpreparedness to take on the new curriculum in 2008. This raised yet another question, whether the problem was with the curricula per-se or their implementation. Other studies (Taole 2010), have noted that inadequate implementation strategies have contributed to the failure of the successive education curricula initiatives such as OBE.

Unless this problem is recognised, the country's basic education system will unsuccessfully continue to experiment with various curricula initiatives which have far reaching negative consequences. Higher Education South Africa (HESA) blames the country's schooling system for 'failing to produce learners who were prepared for University' (City Press June 29 2008).

Challenges affecting education in South Africa have also been experienced in other African countries. A study conducted in Benin, Guinea, Mali, and Senegal by the International Institute for Education Planning (2004) noted a number of barriers to decentralisation. These ranged from poor quality monitoring, overloaded and under-resourced schools to lack of transparency in the use of resources by the education authorities. In view of these experiences, it is clear that corruption, inefficiency and other such injustices in post-colonial regimes, are as much to blame for the slow pace of progress in education as is the legacy of colonialism and apartheid, which have been accused of leaving indelible scars on the development of the African continent.

Using studies conducted in Asia including Bangladesh, India, Nepal, Malaysia and the Philippines, covering public and private schools in urban and rural areas with sizeable or limited resources, de Grauwe (2004: 6) outlines three policy implications necessary to improve quality of education by reforming school management. According to de Grauwe (2004: 6), the policy implications are:

- ♦ Principals are key to successful schools; they therefore need to work within a supportive environment.

- ♦ An integrated accountability framework has to be developed linking the different actors to whom the school is responsible; and
- ♦ These different actors should be given professional training so that, subsequently, their autonomy can be increased.

This implies that, unless the conditions above can be instituted in the schools in South Africa or elsewhere for that matter, their management and accountability will remain problematic.

### METHODOLOGY

Both desk research and a questionnaire interview were used to accomplish the objectives of this study. The desk research involved a review of relevant literature relating to high school education in South Africa and other countries, like Senegal, in general and accounting education in particular. Secondary data was collected mainly from published annual reports from the department of Education, and other sources from literature review. The Statistical Package for Social Sciences (SPSS) V.2 was used to analyse the data that was finally presented as tables to compare the responses which were generated.

Structured and unstructured questionnaires were based on this study research questions developed. The questionnaire survey method was chosen to collect primary data for the ease with which it can be administered and to allow enough time for respondents to complete the questionnaire forms in their free time. Interviewees included school principals and accounting subject teachers.

The purposive sampling approach was used to select the 14 high schools offering accounting in their curriculum for inclusion in the study. Interviewees included school principals and accounting subject teachers of those high schools. Due to bad weather and inaccessible roads to some schools, when the study was being conducted, the sample was limited mainly to schools in the Thohoyandou area. Questionnaires were also distributed to Provincial and District Departments of Education offices, in order to collect data pertaining to the recruitment and retention of accounting teachers. Interviewees included senior human resources managers and accounting subject advisors.

Secondary data was necessary to compare examination results at national, provincial and district levels. The questionnaire was designed

to seek information on specific issues such as teachers' terms and conditions of service.

For ethical considerations the questionnaire surveys were only administered after getting the permission to carry out the study from the Department of Education in Polokwane, Limpopo Province.

### RESULTS AND DISCUSSION

The analysis was based on primary data obtained from a purposive sample of 14 high schools in the Vhembe district, 4 administrative offices at district and provincial levels, and secondary data from published matriculation examination results from the department of Education, in Pretoria. The data for the research was originally collected for the period 2005 to 2007. For the purposes of presenting an up-dated picture, data from 2011 to 2014 were added in the text to compare the achievements to-date. In relation to current studies which focused on the shortage of mathematics and science teachers, for example, Lumadi (2014: 321) decries "the state of decay in many secondary schools in Vhembe district", which, in his opinion, is a testimony of the poor application of the funding system.

#### Incidence of Staff Shortage

Table 1 shows that of the 39 interviewees who responded from 14 different schools, 69.2% felt that their schools were understaffed and only 30.8% responded otherwise. This result supports the claim that there is indeed a shortage of accounting teachers in high schools in Vhembe district. From this analysis it is clear that while the shortage exists, it is not as critical in all schools as was originally thought. It was actually noted that the 30.8% responses mainly represented schools which did not have many accounting students.

**Table 1: Shortage of accounting teachers**

	<i>Yes</i>	<i>No</i>	<i>Total</i>
Number of respondents	27	12	39
%	69.2	30.8	100

*Source:* Study data

In this case the Department of Education might consider prioritising resource allocation to these schools. Further analysis showed that

30.8% of teachers were likely to resign after 1 to 2 years in service. During that period, many teachers were either on probation or hired on temporary basis. Consequently, the teachers were still in search of stable employment opportunities. There was a sharp decline in the rate of staff turn-over from 30.8% to 10.3% after two years when temporary staff were normally considered for permanent positions. The study also sought to get evidence regarding schools' reliance on temporary teachers and the responses ranged from reasonable to very high.

In terms of age distribution, 12.8% of the teachers who responded were under 30 years of age and 87.2% were over 30 years. The study needed to establish this information because generally, young or new employees tend to resign more often than their elderly counterparts who may not easily find alternative employment or are afraid to lose their accumulated employment benefits. From a gender perspective, 56.4% were male, while 43.6% were female teachers. According to Lumadi (2014: 323), 'between 2011 and 2013, one out of four teachers in the nation's high poverty schools in the Vhembe District either left to teach at another school or dropped out of teaching due to poor accommodation'.

#### **Staff Terms and Conditions of Service**

The incidence of resignation by male accounting teachers was 64.1% compared to their female counterparts at 35.9%. Among others, respondents singled out low salaries (60%), lack of basic facilities (29%), lack of further staff development and insecurity from unruly learners (11%) as the main causes of low staff morale and resignations. However, with regard to the management of unruly learners Mashau et al. (2008: 4) argue that 'good teachers build relationships that will bind their learners and themselves together in a common purpose' In their opinion, 'teachers who focus on positive communication and interaction with the learners are more able to handle learners with problem behavior and therefore experience less disciplinary problems'. The closure of, or low output from, teacher training colleges was also blamed for teachers shortages.

Ironically, despite their grievances, 51.3% of teachers were satisfied with their present employment and only 38.5% were dissatisfied, while the rest were indifferent. The Department of Ed-

ucation might consider other interventions like Rural Allowance Incentives to reverse teachers' brain-drain from rural to urban centres. In addition, teachers should have the same promotional opportunities like their counterparts in mainstream civil service. Presently the perception is that this is not the case.

In a Report for the National Planning Commission (2011: 2), van Berg, Taylor, Gustafsson, Spaul and Armstrong, recommend that 'to achieve educational progress South Africa needs an institutional structure (encompassing teacher pay, bursary programmes and other interventions targeting existing teachers) that promotes good teaching and that attracts and retains the best teachers'.

#### **Teachers' Qualifications**

In terms of academic qualifications, 64% of teachers had a diploma, followed by 33% with under-graduates degrees and 3% with postgraduate degrees. The qualifications were mainly related to accounting or education administration, as well as Bachelor of commerce, among others. One, can, therefore, argue that the teachers were appropriately qualified for their duties, given the requisite support and enabling environment.

However, responses from various Department of Education officials were not consistent on this assessment. While some officials maintained that majority of the teachers lacked skills and current knowledge of the subject, others thought otherwise. This lack of coherence in assessment could be put down to an alleged lack of supervision and coordination on the part of management, as noted earlier. It must also be noted that this study did not actually verify individual teacher's claims of their academic qualifications. The observation that teaching and learning in high schools in Vhembe District is plagued by enormous shortages of resources has, inevitably, attracted various comments and recommendations for further government interventions from many researchers cited above.

#### **Teaching Experience**

With regards to subject teaching experience, the study showed that at least 53.8% had 1-5 years teaching experience, while 46.2% had over 5 years teaching experience. Since South Africa officially adopted the International Financial

Reporting Standards (IFRSs) in January 2005, retraining of accounting educators is inevitable. The necessity for this has become imperative as these Accounting Standards are revised frequently, thus, requiring accounting educators to up-date themselves regularly.

Lumadi (2014: 321) observes that, 'although most teachers in the Vhembe District are better credentialed, more experienced and more talented than teachers in other districts, resources are crucial for them to exhibit expertise in the subjects they are teaching'.

### Teachers' Perception of Government Intervention

Most respondents (66.7%) thought the Department of Education was not doing enough to attend to their problems, and only 33.3% responded positively. These indicators are important as they remind government where they need on-going and serious consultations with the teachers unions to avoid potential breakdown in their industrial relations. According to Mashau et al. (2008), among teachers unions, there is a general impression that the provincial departments of education are neglecting the schools. Unions are of the view that departments of education paid little attention to service delivery in the schools, for example, provision of adequate infrastructure.

### Effects on Students' Matriculation Pass Rates

Senior Certificate pass rates are crucial indicators because the results of the matriculation examination are widely regarded as the definitive measure of quality in the schooling system (Seekings 2002).

Table 2 shows impressive matriculation pass rates at Standard grade for Vhembe district at 85.8%, 80.38% and 88.02% for 2005, 2006 and 2007 respectively when compared to the national and provincial pass rates. However, the low pass rates at 40.1%, 26.19 and 32.53% at Higher Grade (HG) in the corresponding years for Vhembe District compared to 84.4%, 68.64% and 66.93% at national level for the same periods were a cause for concern. The steady declining pass rates at Higher Grade, were probably indicative of the deficiency of teachers' skills in coping with the syllabus content at that level. Based

on this assumption, it could be concluded that, apart from teacher shortages, deficiency in subject skills, generally, posed a greater challenge among teachers.

**Table 2: Matriculation pass rates in accounting at- National, Limpopo province, and Vhembe District (2005-2007).**

Year		Nati-	Limpopo	Vhembe
		onal	province	District
		%	%	%
2005	HG	84.4	65.4	40.1
2005	SG	88.4	85.8	85.8
2006	HG	68.64	27.48	26.19
2006	SG	88.3	81.12	80.38
2007	HG	66.93	36.41	32.53
2007	SG	87.76	84.23	88.02

Source: Department of Education

The decline in pass rates at Higher Grade (HG) level was not only found in Vhembe District, also at both provincial and national levels. Consequently, the low pass rate negatively affected the number of quality Black students that were admitted to universities with potential to pursue and successfully complete the qualifying accounting professional examination with the South African Institute of Chartered Accountants (SAICA). From these findings, it is clear that, apart from the need to up-grade teachers' skills, there was a need to either review the syllabus itself or its implementation strategy, if not both. The Minister of Basic Education, Motshekga (Curriculum News 2013: 4), is of the view that, 'the main factor inhibiting quality schooling is not the fault of teachers, but of their education as most teachers in South Africa currently active in schools were trained in the old rural colleges which generally provided education of very poor quality'.

Despite the existing challenges, substantial improvements have been realized in the past few years. As noted before, in Limpopo Province, for example, the pass rates have significantly improved from 71.8% in 2012 to 80.6% in 2013 (Department of Basic Education). This could be attributed to the change in curriculum from OBE to the new one, among other factors.

The introduction of the new curriculum to replace the Outcome Based Education (OBE) syllabus was expected to be the answer to the problem. Some teachers claimed that they were not fully prepared to handle the OBE curricu-

lum, especially at HG level. If that was the case, the evidence simply suggests that there is a curriculum implementation problem. Taole (2010) expresses the same concern and calls for meaningful curriculum implementation for South Africa. In this regard, future changes to a new curriculum must take cognizance of the pitfalls experienced in the previous curriculum implementation strategies.

### CONCLUSION

The study established that while there was a general shortage of accounting teachers in high schools, the situation was not as critical as was originally thought. At the time that the study was conducted, it was noted that, while some schools were overstaffed, others were understaffed. This suggested that there was a problem of prioritisation of staff allocation to various schools in Vhembe district.

The education authorities might consider investigating the problem further and take appropriate measures. Low salaries were the main reason for staff resignations and shortages. Teachers felt that, although they do the core business of the department, they did not have the same promotional prospects like their counterparts in civil service administrative positions. For this purpose, and among other interventions, a rural remuneration incentive package should be considered, in order to minimise the brain-drain to urban areas. The study recognised that, to make impact, improvement in remuneration packages must go together with improvements in the work environment and resource allocation.

Furthermore, the study showed that although most teachers had the requisite minimum academic teaching qualifications and experience, they lacked the in-depth subject skills and competence required to perform well at Higher Grade level. Consequently, while the students pass rates were impressive at Standard Grade, they were persistently low at Higher Grade. The phasing out of the distinction between Standard Grade and Higher Grade in the current school curriculum may have partially resolved that problem as seen in the matriculation pass results of 2012 and 2013. Another challenge identified in the study was the need to critically and periodically assess the implementation strategies of the school curricula.

Due to frequent changes in the accounting standards, teachers need training to further their career and to up-date their professional education. Persistently low pass rates, especially in accounting and mathematics, undermined the various initiatives by government and SAICA to redress the legacy of apartheid in accounting education in South Africa in general and in Vhembe District in particular. Finally it must be emphasised that since this study was conducted the Department of Basic Education has continued to take steps and put in place plans to improve staffing and matric performance results in high schools. Despite the significant achievements cited above which have been made to-date, challenge of satisfactory service delivery in some schools in Limpopo Province still lingers on.

### RECOMMENDATIONS

A rural remuneration incentive for teachers should be considered to avoid brain-drain to urban areas. As noted above to make any difference, improvement in remuneration must go together with improvements in the work environment and resource allocation.

There is an urgent need to upgrade the teachers' skills to enable them to cope with current developments in the International Financial Accounting Standards which South Africa adopted in 2005.

For proper accountability, there is need for the provincial government to clarify the role and authority of the districts. Similarly, there is need for the Department of Basic Education to critically assess the implementation strategies of the school curricula.

Finally, it is recommended that further research be conducted, as a follow up to verify the actual remedial measures which the Department of Basic Education has taken in the interim period to improve teaching staff and their terms and conditions of service, among others. Further research should assess how those improvements may have impacted on current students' pass rates.

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