

Knowledge and Impact of Heads of Schools Administrative Training on School Financial Management in Public Secondary Schools in Mbeya Rural District, Mbeya Region, Tanzania

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Abstract

School management are responsible for demonstrating accountability, transparency and delegating financial responsibility. The head of school is also responsible for income, expenditure, book-keeping, and other accounting works. This study examined the knowledge and impact of heads of schools administrative training on school financial management control in public secondary schools in Mbeya rural district. The primary data were collected using questionnaire and interview guide from 66 respondents. The sample was chosen from each selected secondary school teachers using simple random sampling technique and head of school using purposive sampling techniques. The data were analyzed using Statistical Package for Social Science (SPSS ver. 20) for quantitative data and content analysis for qualitative data. The study results revealed that, heads of schools have knowledge about procedures of getting school funds as planned. During making school budget staff members are involved to make decision as the way of disseminating knowledge and skills on the subject matter. The study recommend that school administration should promote teamwork with all essential stakeholders particularly making decisions about various school budgetary issues. Government should ensure that heads of schools mainly in most public secondary schools undergo effective training about proper management of school financial resources for the sake of general school development.

Keywords— Administration, Budget, Finance, School Management, Training

I. INTRODUCTION

In a modern world, the educational sector has experienced a drastic increase in school management responsibilities with the rise of technology applications, abiding by new legislations and the pressure of the global economy (Ezeh & Ogara 2020). School heads play generous roles in improving the quality of secondary school education around the world (Robina et al., 2018). Besides their tedious responsibilities as school heads, they also work as financial managers in their respective schools (Radzi et al., 2015). The role of school heads as financial managers has changed meaningfully from the earliest time to the modern era (Espinosa, 2018; Rupia & Musa, 2022).

In Sub-Saharan Africa, educational institutions require proper management of financial resources for survival (Wasiche, et al., 2018). Success or failure of any

educational institution in terms of quality education provision rests highly on the effective management of financial resources leading to sustainable development (Phylisters et al., 2018). School heads must maintain, financial management effectiveness, efficiency, equity, responsiveness, relevance, reflexivity focusing on sustainability, eventually ensure the quality teaching and the learning processing secondary schools (Amos et al., 2021). Most developing countries in Sub-Saharan Africa have a shortage of head of schools with well-honed management skills since are often not well prepared for tasks they must undertake and is neither given sufficient training to perform these tasks (Marando et al., 2022). The lack of financial training to the head of schools leads to massive corruption and financial mismanagement, whereas the lack of financial resources leads to the retrenchment of educators. Such as poor performance by head of schools is

located in the schools themselves, in the match of goals, resources and expertise that enact and deliver educational programs (Edmund & Lyamtane, 2018).

Poor financial management in most of the African schools is one of the major reasons that prevent effective management of schools due to overspending or under spending which can lead to misappropriation and mismanagement of school funds (Amirizei & Nwachukwu, 2018). Incompetency in procurement, inadequate and irregular auditing, and lack of accounting supportive documents and records and inability to prepare end year financial statements are some of the financial problems facing school administration in Africa (Ezeh & Ogara, 2020). Poor financial management lead to derailing of school's operations such as procuring teaching materials, remunerating teachers, organizing and executing academic tours, among others (Rupia & Musa, 2022). School management and school heads are responsible for demonstrating accountability and transparency and delegating financial responsibility. It becomes imperative schools to consider financial management in order to enhance their performance and mitigate exposure to financial risks (Edmund & Lyamtane, 2018).

In Tanzania context, the work done by the government through the National Framework for teachers of 2020 which emphasized training of teachers and heads of secondary schools on financial management and other administrative and working skills was of great help. (Ministry of Education, 2020). Despite that, yet the financial management skills deficiency poses a challenge to head of school in financial management in public schools (Edmund & Lyamtane, 2018). Any teacher can be appointed as head in provided he or she has completed a certain number of years of teaching. Such head of school are required to ensure acquisition of resources, allocation of resources and evaluation of the implementation of plans (Lacsa, 2022). Each public school has a savings or current bank account and it is only the head of school that is eligible to carry out bank transactions. Head of school is expected to repair the premises, clean the school, and manage energy and office costs (Amos et al., 2021). Apart from income and expenditure, the head of school is also responsible for income and expenditure, book-keeping, and other accounting work regarding. Internal audit is also undertaken by the head of school in the school (Radzi, Ghani, Siraj & Afshari, 2018).

The school administrators like heads of secondary schools must have financial management skills, learning skills, analytical thinking skills, creative thinking skills, problem solving skills, communication skills, teamwork skills, technological and digital skills, human relation skills and

moral skills, (Sonsaard & Darbavasu, 2019). The capability of the heads of secondary schools in terms of skills, knowledge and training in matters related to finance as a factor of financial management preparedness is the main social concern (Espinosa, 2018; Ezeh & Ogara, 2020; Rupia & Musa, 2022). Despite the efforts put in place, heads of schools continue to encounter challenges in the management of school funds. This can be attributed to the lack of financial training among heads of schools or even the absence of school bursars. The ordinary teachers in respective schools have been acting as school bursars. Financial management capability may prevail when the head of public secondary schools has the knowledge and understanding of the basic processes involved in managing the accounts of schools, the budgeting process and controls that are necessary to ensure that the schools funds are not mismanaged. Thus, this paper assesses the knowledge and impact of heads of schools administrative training on financial management in public secondary schools in Mbeya Rural District.

II. LITERATURE REVIEW

Heads of secondary schools needed training in various management areas which included financial management, academic management, office management, human resource management and general management (Amos, Ephrahem & Africanus, 2021). Gender wise comparison indicates that male heads needed more training than female heads in various management areas. It was also found that heads of secondary schools working in Rawalpindi district required more training as compared to heads of secondary schools working in Islamabad. Rupia & Musa, (2022) pointed out that complexity of acquiring and managing funds for the operation of the school and the consequences of the correct use and control of the available funds demand particular knowledge and skills from the Head as s/he is the person responsible, according to the law. At the same time, a special computer programme for the detailed recording, filing and control of the entire school financial management task is necessary. The Head should be computer literate, that is, in a position to know how to work and control the system. The discussion above leads to the conclusion that the Head teachers need specialized and updated training on school financial management issues, a fact that they –themselves- discover in practice.

According to Amos, Ephrahem & Africanus, (2021), financial management skills such as mobilizing school funds, monitoring, evaluation of budget and auditing skills were essential for school financial management. The study also found that most of the school heads, bursars, and clerks possess insufficient skills in financial management

as school managers. Other financial management challenges were a shortage of school funds, poor monitoring, evaluation and auditing of school finances. The study suggests strategies such as capacity building among the school heads, bursar and clerks. Also, decentralization of financial decision making, relevant school mission and vision, enhance effective monitoring, evaluation and auditing of financial report as strategies for improving school heads' financial management skills. Finally, this study recommends that school heads as prime financial managers of schools should demonstrate a professional code of conduct with high ethical standards by being honesty and trustworthiness in financial management to ensure quality education provision in secondary schools.

Wairima & Nasieku, (2019) revealed that financial competence, budget control and auditing had statistically significant effect on financial management effectiveness in secondary schools. The study concluded that these factors had a statistically significant effect on financial management effectiveness in secondary schools. The study recommended that education regulators should ensure that accounting officers have adequate knowledge and skills necessary to manage school funds through organizing periodic relevant training on financial management for the principles. Budgeting should be done objectively with proper forecasts involving all the stakeholders. Every secondary school should have an operational budget in place with strong controls in place. Auditors should be independent and not have personal interests when doing their work. There should be more auditors to enhance frequent auditing of schools as the current number is seriously inadequate. Principals and accounts clerks/bursars should go for frequent training on auditing techniques. The study findings will help the government as policy makers and financiers of institutions in strengthening financial management policies and procedures to ensure that the objective of financial management is achieved and also enhance financial control measures. Also, will help schools' management to improve their financial management.

The study of Nwafukwa & Aja, (2015), revealed that secondary school principals require budgetary skills for financial management for the implementation. Financial management skills are imperatives for in secondary school principals for the implementation of the education programme. This is so because, the skills will enable them have knowledge on how to budget, audit, report, account for all monies meant for the school activities implementation. Also, equally help them to check on regular basis financial fraud that is ravaging educational system. If this is done, monies allocated to Basic

Education Boards will properly be utilized so that the aims of introducing the free education programme will be achieved. The study recommended that among others that government should organize workshops and seminars for junior secondary school principals to update their knowledge more on financial skill management.

Ezeh & Ogara (2020), revealed that principals fund management had positive effect on the coordination of schools and budget control had positive effect on the provision of instructional materials in schools. The study concluded that poor financial management is one of the major reasons that derail effective management of schools due to overspending or under spending which can lead to misappropriation and mismanagement of school funds. In the same breadth, it is pointed out that incompetency in procurement, inadequate and irregular auditing, lack of accounting supportive documents and records and also inability to prepare end year financial statements are some of the financial problems facing school administration in Education zone. It was recommended that secondary school financial management policy should consider funding of instructional materials as a pre-requisite towards realization of educational goals in schools. Finally, budgetary plans should be made and strictly adhered to in terms of implementation.

Marando et al., (2022), revealed that the heads of schools enhance the use of decision making on financial management skills in their schools as they were trained but they need to improve the use of the skills to involve all staffs. The study concluded that the heads of schools attended the program enhances the use of decision making on financial management skills in their schools as they were trained in but only, they need to improve the use of the skill to involve both staffs means teaching staff and non-teaching staff on decision making on financial management. The study recommends that training shall be provided to both school managers and heads of schools to enable them to achieve school goals of teachers and institutions. Ugiriwabo, Tuyishime, Nizeyimana & Ntahobavukira, (2023) revealed that school funds are well used to avail enough teaching aids, to train teachers in different domains, to hire qualified teachers if in need and many more which yields in improving students' outcomes. Also, indicates a positive relationship between financial management practices and secondary schools' academic performance. The study identified poor academic performance in National examination of students in day schools. There are other students' related factors which can positively or negatively affect students' achievements. Courses related to financial managements should be integrated in schools for pre-service teachers but also the

in-service training need more attention for school to be effectively managed.

III. RESEARCH METHODOLOGY

The target population involved 6 public secondary schools within the selected 5 wards in Mbeya Rural District. The study employed purposive sampling and simple random sampling whereby each person has an equal chance of being selected and the required sample size of respondents was purposively and proportionally selected from each selected secondary school. The sample size involved 66 respondents. The study employed the concurrent research design which is also called Convergent research design as a framework to guide the fact under study. Qualitative data obtained were analyzed thematically and quantitative data were analyzed using frequencies and percentages and presented in tables using Statistical Package for Social Science (SPSS version 20)

Findings of the Study

Knowledge and Skills of Heads of Schools in Effective Financial Management

Training of head of schools on financial management leads to effective implementation of school activities. Training

helps school management to follow guidelines of financial managements, by involving others in financial matters, recording all expenditures as required they limit unnecessary costs and use school funds in way that is productive. Training on financial issues leads head of schools to use money efficiently to improve the school in terms of infrastructures, buying scholastic materials, building laboratories which in turn create conducive learning and teaching environment. Finally, effective financial management practices in schools yields students, academic performance in the same school.

Knowledge on Procedures of Getting Funds

The study findings (Table 1) show knowledge and skills of heads of public secondary schools about financial management on procedures of getting funds. In this matter 50% agreed about the subject matter that heads of secondary schools have knowledge about procedures of getting school fund as planned.

Table 1: Procedure of Getting Funds and Financial Assistance

	Frequency	Percent
Strongly agree	13	19.7
Agree	33	50.0
Moderately agree	15	22.7
Strongly disagree	5	7.6
Total	66	100.0

It was mentioned by one respondent that:

“Most of the heads of schools in public secondary schools are aware of financial management procedures, statutory instruments and operational manuals that are used in schools due continues training and induction in financial management matters which are offered to them except the new promoted heads of schools face difficult just for few days. Circulars pertaining to new procurement procedures

are yet in schools which are to be implemented” (Interviewee, July, 2024).

Knowledge on Budget Utilization Procedure

The study findings revealed that, out of 66 respondents, 35 respondents which is equal to 53.0% strongly agreed that heads of schools have knowledge and skills on school budget utilization procedures while 13 respondents equal to 19.7% agreed and 15(22.7%) disagreed about the subject matter (Table 2). This implies that heads of schools have strong knowledge and skills on school budget utilization tactics which open a room of performing school duties related to finance clearly.

Table 2: Procedure of manageable utilization of budget

	Frequency	Percent
Strongly agree	35	53.0
Agree	13	19.7
Moderately agree	3	4.5
Disagree	15	22.7
Total	66	100.0

One of the respondents said that;

“The mismanagement of funds provided by government meant for the education of children is one of the causes of the deterioration of standard of education in some schools if the heads of schools do not have knowledge on how to utilize it properly. It is regrettable that government funds provided for the welfare of students being embezzled by some heads of schools and district financial manager. The future and academic performance of students

depends on the sensible knowledge towards managing scarce financial resources” (Interviewee, July, 2024).

Knowledge on Records Keeping

The findings from (Table 3) implies that heads of public secondary schools have strong knowledge and skills on how to keep school financial records since they are practising every day. The statement is proved by the study findings that, out of the 66 respondents interviewed 53 respondents which is equal to 80.3% strongly agreed on the subject matter.

Table 3: Procedure of maintaining records, income, expenditures and verification

	Frequency	Percent
Strongly agree	53	80.3
Agree	1	1.5
Moderately agree	9	13.6
Disagree	3	4.5
Total	66	100.0

One interviewee made the following remarks:

“The head of schools were inducted on financial management soon after the directives that school funds will be directed to the school accounts. Always district financial officers assist heads of schools in financial management strategies whenever they come for monitoring. In each season of the year heads of schools are trained on

school financial management issues” (Interviewee, July, 2024).

Knowledge on Managing Petty Cash and Monthly Expenditure

Out of 66 respondents, 32 respondents equal to 48.5% agreed while 17 respondents which is equal to 25.8% strongly agreed on the subject matter that heads of schools have knowledge on managing petty cash as well as performing monthly expenditure in an organized manner.

Table 4: Managing petty cash fund/monthly expenditure bills

	Frequency	Percent
Strongly agree	17	25.8
Agree	32	48.5
Moderately agree	15	22.7
Disagree	2	3.0
Total	66	100.0

One of the respondents asserted that;

“I always use knowledge and directives given during training to use petty cash and daily school expenditure. The simple knowledge which I have, I use it to ensure school expenditure is performed well and organized according to the school financial plan”. (Interviewee, July, 2024)

The findings in (Table 4) implies that heads of schools have strong knowledge and skills about school budget utilization tactics which open a room of performing well concerning school duties. The heads of public secondary schools have strong knowledge and skills about keeping the school financial records and taking care all daily financial activities.

The study is in line with Amirizei & Nwachukwu, (2018), that heads of secondary schools need training in various management areas which included financial management, academic management, office management, human resource management and general management. Amos et al., (2021), revealed that financial management skills such as mobilizing school funds, monitoring, evaluation of budget and auditing skills were essential for school financial management. The study also found that most of the school heads, bursars, and clerks possess insufficient skills in financial management as school managers. Decentralization of financial decision making, relevant school mission and vision, enhance effective monitoring, evaluation and auditing of financial report as strategies for improving school heads' financial management skills.

Merano, (2023) revealed that most school heads are middle-aged with low family income and lack training in school financial management. They manage various financial resources, with small enrolment and teacher populations. In the area of budgeting, accounting, procurement, and asset management, most school heads are competent, but few are less competent. In this matter family income and number of attended trainings are related to asset management competence. The study recommends that school heads attend training and seminars related to school financial management, involving school planning teams and community involvement. Effective management of school financial resources is crucial for financing all school activities.

The study also is in line with Msoka, Muteti & Lyamtane, (2020) who revealed that major study heads of schools implemented the capitation grants guideline with little adjustments to suit specific needs of the school by using

little knowledge acquired during training. The study also revealed that, in some cases heads of school were not effective in managing capitation grants due to the presence of many challenges hampering their management of the grants. The study recommends that the government should timely disburse enough capitation grants to specific school equivalent to the number of student's enrolment.

Better school financial management skills and knowledge bring other benefits, such as better decision making, ability to outline specific areas for improvement, ability to examine the progress of achieving set targets, timely program evaluations, greater budgetary control and improved administrative efficiency and mandated reporting (Allison, 2015). Comprehensive financial planning and records are part of school data that can be used to ensure that resources are being used productively. Producing the reports may also facilitate better communication between school leaders and personnels, as well as parents and the wider local community, especially in regards to the use of the school's revenue, which in turn increases the transparency of education information. Therefore, an appropriate school financial management is essential to support education institutions to achieve their educational objectives and is essential in improving the quality of education in an institution (Ephrahem & Africanus, 2021).

According to Wadasen, (2024) school financial management involves the planning and implementation of a financial plan, accounting, reporting, and the safeguarding of assets from loss, damage, and fraud. In order to perform such tasks efficiently and effectively, it is important that school heads have professional capabilities which may include fiscal or financial management skills. The school head's efficient and effective management of financial or material resources is considered one significant factor in the attainment of institutional objectives (Espiritu 2020).

Impact of Heads of Schools Administrative Training on Financial Management

Power and Authority Delegation to Staff Members

The study findings revealed that out of the 66 respondents interviewed 28(42.4%) agreed and 19 (28.8%) strongly agreed about the subject matter (Table 5). The results imply that heads of public secondary schools in Mbeya Rural District have culture of delegating other staff members on school financial management activities as the way of expanding training skills since they may become head of schools in the future time.

Table 5: Delegation of power and authority to staff members on financial matters

	Frequency	Percent
Strongly agree	19	28.8
Agree	28	42.4
Moderately agree	17	25.8
Disagree	2	3.0
Total	66	100.0

It was reported by one respondent that;

“Training on school financial management gives me a direction to delegate some financial activities to teachers who are good and cannot mismanage the school fund because other staff members are not good in school financial issues they can make fraud any time. Delegation allows me to perform other school duties in a

good and organized manner”.
 (Interviewee, July, 2024)

Involving School Members on Making School Budget

During making school budget in public secondary schools in Mbeya Rural District, other staff members are involved as the way of disseminating knowledge and skills. This is proved by the study findings in (Table 6) on which out of 66 respondents 23(34.8%) strongly agreed and 26(39.4%) agree about the subject matter.

Table 6: Involving Staff Members on Making School Budget from Lowest Level

	Frequency	Percent
Strongly agree	23	34.8
Agree	26	39.4
Moderately agree	8	12.1
Strongly disagree	9	13.6
Total	66	100.0

The findings converge to the respondents who were interviewed about the subject matter by disclosing that;

“Heads of schools always allow and involve teachers to participate in budgeting process. When teachers attend the budgeting process, it helps to implement the financial plan in a peaceful and transparent manner” (Interviewee, July, 2024).

Empowering Staff Members on Financial School Activities

Out of 66 interviewed respondents about the subject matter 50(75.8%) strongly argued that staff members are strongly empowered on school financial management activities and 13(19.7%) agreed on the same (Table 7).

Table 7: Empowering staff members on financial school activities

	Frequency	Percent
Strongly agree	50	75.8
Agree	13	19.7
Disagree	3	4.5
Total	66	100.0

One interviewee made the following remarks;

“I have experienced that involving staff members in school financial management helps to overcome unnecessary mistakes and perform better in controlling school financial procedures. So, heads of schools always take an advantage of involving staff members in each section of financial implementation as an advantage of improving performance and helping teachers to have knowledge even if not wider about school financial management”. (Interviewee, July, 2024)

Table 8: Opportunity to Staff Members in Income and Expenditures

	Frequency	Percent
Strongly agree	22	33.3
Agree	24	36.4
Moderately agree	20	30.3
Total	66	100.0

It was mentioned by one respondent that;

“In my school teachers are involved in discussion about school financial matters and its implementation during internal meeting. Involving teachers in school financial management issues helps heads of schools to facilitate the financial tracking and do better in implementation process”. (Interviewee, July, 2024)

Table 9: Solving challenges on financial issues

	Frequency	Percent
Strongly agree	32	48.5
Agree	30	45.5
Disagree	4	6.1
Total	66	100.0

One interviewee commented that;

“Training which was offered helps to overcome simple challenges which come across even if not all challenges can be solved by the knowledge which I have. Is good for the education leaders to provide and facilitate training to be able to solve all emerging financial challenges because investing in comprehensive training

Opportunity to Staff Members in Income and Expenditures Procedures

Heads of public secondary schools in Mbeya Rural District have an ability of ensuring equal opportunity to staff members about financial management on the matter of income and expenditures which helps to disseminate knowledge and skills in a wide range. The argument of proved by the study findings of 22(33.3%) of the respondents strongly agreed and 24(36.4%) respondents agreed about the subject matter (Table 8).

Solving Different Challenges on Financial Issues

Knowledge and skills heads of public secondary schools have about financial management issues helps to enhance and handle daily financial challenges which go simultaneously in solving the emerging problems. The argument is proved by the respondents whereby out of 66 interviewed 32(48.5%) strongly agreed and 30(45.5%) agreed about the subject matter (Table 9).

programs which focus on financial management skills will enhance our work performance”. (Interviewee, July, 2024)

During making school budget staff members are involved to make decision as the way of disseminating knowledge and skills on the subject matter. Head of public secondary school have culture of delegating other staff members on school financial management activities as the way of expanding training skills since some of them they may

become head of schools in future basis in which the experience obtained will enhance them to pursue their activities in strategic manner.

Head of public secondary school have an ability of ensuring equal opportunity to staff members about financial management on the matter of income and expenditures which helps to widen range of understanding the funds utilization procedures. Marando et al., (2022) revealed that the heads of schools enhance the use of decision making on financial management skills in their schools as they were trained but they need to improve the use of the skills to involve all staffs. Heads of schools attended the program enhances the use of decision making on financial management skills in their schools as they were trained in but only, they need to improve the use of the skill to involve both staffs mean teaching staff and non- teaching staff on decision making on financial management (Ugiriwabo, Tuyishime, Nizeyimana & Ntahobavukira, 2023).

The study by Espinosa, (2018), revealed that financial management practices of the school heads help schools to draw up a budget, set objectives, identifies the sources in terms of human resource, time allocation, teaching and learning materials and appropriate costing. To enable the principals, manage financial resources more responsively to the performance and instructional needs of the teachers, it would be very crucial if school leaders like them get a continuous boost of their own professional development by acquiring relevant financial skills and abilities required to effectively manage resources in the school.

According to Espiritu, (2020) the indicators under accounting and budgeting are categorized as best practices of the school heads in their financial management which includes collaboration with school focal persons for budgetary planning and keeping all financial records in safe place. Delayed release of school monthly cash advances, fund insufficiency, lack of adequate experiences and trainings, numerous bookkeeping tasks, unorganized recordkeeping, frequent changing of policies, absence of permanently stationed bookkeeper, and adherence to complex laws and policies are identified as the most common challenges encountered by the school heads in their financial management. Heads of schools should make sure that all stakeholder sectors are represented during any budget allocation activities. In this matter familiarization of simplified fund management systems by reviewing different mechanisms, procedures and standards for the utilization, monitoring and recording of school funds is vital strategy.

Terhile & Iuh, (2014) revealed that school finances are used for the day-to-day running of the organization. It is of

paramount importance to note that every school manager or head teacher needs to plan the school budget either termly or annually to achieve optimal school objectives and for the effective management of finance. It is solely the responsibility of the school administrator to see to it that the necessary funds regularly solicited for, meet the demands of their schools. The availability of such funds helps to handle school projects which is going a long way to enhance better learning and teaching. Azzahra & Safira, (2022) revealed that school financial management are acknowledged as important skill to acquire for head of schools in secondary schools. Appropriate school financial management is important to ensure school funds are spent efficiently and effectively to support the provision of quality education services. School financial management should incorporate values such as leadership, self-sufficiency, and proper supervision of resources that are necessary to develop schools, supervise teachers and education personnel, as well as effectively addressing future challenges.

According to Wadasen, (2024) heads school should take advantage of the presence of school board to help improve financial planning, as well as collaboration among stakeholders. School board can serve as a productive partner of the school head in managing the finances of the school as well as engaging other external stakeholders for support. They may also be able to provide insights in decision making, as well as help in supplementing the limited funds of the school. Moreover, in order to enhance effective participation in decision making, school heads should develop a financial management committee for creating autonomy in financial decision making and support school heads in financial management.

IV. CONCLUSION

Effective financial management in secondary schools is solely depends on huge essential knowledge and skills that most of heads of schools have equipped with. The findings indicated that, most heads of schools in most of public secondary schools in Mbeya rural district have strong knowledge and skills about school budget utilization tactics which open a road of performing well concerning various school duties, not only that but also, keeping the school financial records and taking care of all daily financial activities which is a good thing. Although in some of the other areas, essential skills to most of the school heads, bursars and clerks need to be incorporated, these skills include: decentralization of financial decision making, relevant school mission and vision, enhance effective monitoring, evaluation and auditing of financial reports good for improving school heads financial

management skills. On the other side, in terms of impact of heads of schools administrative training on financial management, it's evidenced that, if staff members during making school budget are fully involved to make decisions as the way of disseminating knowledge and skills on the subject matter served as a good asset, since they are the one to take positions as future heads of schools, thus such an experience will enhance them to perform their duties well and in strategic manner. Also, the ability that most heads of public secondary schools have in ensuring equal opportunity to staff members about financial management on the aspect of income and expenditure functions as an essential tool to enhance widening range of understanding the funds utilization procedures.

RECOMMENDATIONS

Based on the findings, this study recommends that: head of schools should involve their staff members in budget planning and implementation and adhere firmly to budget plans in the school. This must go a long way to improve the standard and quality of effective secondary school administration. School management should ensure effective management of all financial resources available in schools in order to be able to utilize well the allocated budget considering the needs in a particular school. Also, school management should ensure essential skills are provided to most of the school officials including the school heads, bursars and clerks which could function as an essential tool to enhance widening of understanding for effective funds utilization process. Seminars, conferences and workshops on financial management practices should be made compulsory for secondary school heads and school bursars by the Ministry of Education as well as the Secondary Schools Board to enhance their skills in financial management and finance for effective administration of the public secondary schools. The audit section of the Ministry of Education should ensure that, the heads of schools recognize the autonomy of the internal audits of their schools and allowed to perform their duties without undue interference and restriction.

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