

## Effectiveness of School Heads' Financial Management Skills in Provision of Quality Education in Secondary School

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### Abstract

*The main objective of this study was to evaluate the effectiveness of school heads' financial management skills in the provision of quality education in secondary schools. This study explored secondary data by reviewing documents and literature materials from online publications and libraries to attain the intended purpose of the study. The study found out 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. 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.*

Keywords: School heads, financial management skills, quality education, schools.

### 1. Introduction

Undoubtedly, school heads play substantial roles in improving the quality of secondary school education in Tanzania as well as around the world. Besides their tedious responsibilities as school heads, they also work as financial managers in their respective schools. However, the majority of them struggle with how to manage school funds (Biro, 2017; Shkurina, 2018). Thus, for quality education delivery, school heads need financial management skills as a pre-requisite for successful secondary schools management (Lindsay, Kofie & Mbepera, 2017). The vital role of school heads as financial managers have changed significantly from the earliest time to the modern era. This is a result of multiple factors such as political, demographic and scientific revolutions with increased school heads responsibilities, the demand for high quality and an improved education system for resolving the global demand of human capital to manage development programmes (Shkurina, 2018).

In a contemporary 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 (Kiwango, Mselle & Mtahabwa, 2018; Shkurina, 2018). Such a demand, which also fosters

the development of the educational sector, relies sorely, on the management of financial resources to fulfil school obligations (Hanif, Buzdar & Mohsin, 2018). School heads need financial resources for various needs, for example, salary payments, school buildings and facilities maintenance, academic field practice costs, extra-curriculum activities and other school programmes. Other payments include: adopting modern teaching and learning technology, acquiring new school facilities and classroom supplies, such as books, and laboratory apparatus. This implies that the success of any school plans depends highly on the management of financial resources, which in turn, improve the overall school performance (Bilkisu, 2018).

In African countries, educational institutions like any other organizations require proper management of financial resources for survival (Okeze & Ngwakwe, 2018). Often, the 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 (Munge, Kimani & Ngugi, 2016; Usman, 2016; OECD 2017; Bilkisu, 2018). Consequently, school heads must utilize the available financial resources to foster education delivery. That is to say, maintain, financial management effectiveness, efficiency, equity, responsiveness, relevance, reflexivity focusing on sustainability, which will eventually ensure the quality teaching and the learning processing secondary schools (Laurie, Nonoyama-Tarumi, Mckeown & Hopkins, 2016; Wango & Gatere, 2016; Mosha, 2018). Financial management in the educational sector, specifically in Tanzania, like in other parts of the African continent, remains vital for the promotion of education quality for meeting the school vision and mission (Mosha, 2018). Quality education can be achieved by providing the required school resources for improving the quality, equity and excellence education delivery. Consequently, physical infrastructure, curriculum and human resources availability all together need adequate funds to be available in secondary schools, again for enhancing the quality of education based on the standard requirements (Osaki, 2000; OECD, 2012; Bua & Adzongo, 2014; Komba, 2017; Mosha, 2018).

However, school heads face numerous challenges in financial management, ranging from inadequate financial management skills, for instance, the incompetence of school financial statements preparation, failure to determine the cost variability and relevant costs, and financial shortages. Other financial challenges according to Magak (2013), include: spending beyond the budget or sometimes not spending the allocated funds. Even more, problems with double-entry bookkeeping, salary underpayments to the bursar, using unqualified financial and store assistants, absence of supporting documents and lack of petty cash imprest retirement, defaulting school fees, and lack of capable procurement committee. Just to name a few of them. Apart from various efforts, heads of schools continue to encounter challenges in the management of school funds, which again, affects the quality of education provision in secondary schools (Radzi, Ghani, Siraj & Afshari, 2018). The inadequate skills of school financial managers on school funds acquisition, allocation and utilization, leading to insufficient school facilities, low staff morality, below-average school supervision and poor academic performance of students in their examinations (Ekundayo, 2010). This can be attributed to the lack of in-service training among heads of schools or even the absence of a school bursar. In most incidences, the majority of schools, have no qualified accountants since, it is the ordinary teachers who serve as school bursars (Kaguri, Njati & Thiaine, 2014; Abdalla, Mwingi, Wachira, Okoko & Webber, 2019). Undeniably, it must be clear that these are trained teachers and not professional accountants.

## **2. School Heads' Financial Management Skills fundamentals**

### **Securing financial resources for school plan and development**

School heads as financial managers of secondary schools are expected to possess financial skills of identifying various sources of funds for daily financing academic and other extra-curricular activities. The ability to generate adequate financial resources is the most important condition for the effective implementation of curriculum and quality delivery of education (Okumbe, 2007). This can be achieved through established and consolidated school-based income-generating projects for instance lending school facilities such as halls, vehicles, and playgrounds to the surrounding communities in need of the facilities for generating additional funds (Amos & Koda, 2018).

Additionally, schools may also engage in other school-based income-generating projects, for instance, animal husbandry, canteen services, school shops and operating workshops in respective for generating alternative sources of funds for secondary school development. Even more, school heads must have the mandate and be able to generate funds by using the non-budgetary sources of funds instead of focusing on the government and students fees as the only sources of income for school developments (Amos & Koda, 2018). Eventually, head of school, with financial resources mobilization skills, generate more income to ensure an adequate supply of teaching and learning materials for their respective school, instead of depending on government capitation alone (Galabawa, 2015; Kuboja, 2019). Meantime, these schools can generate additional funds from other income-generating projects by mobilizing funds from educational interested groups, for example, parents, and communities through fundraising activities. Even more, they can receive assistance from social cooperate funds, for stance, local banks, USA-Aid and UNESCO grants (Chonjo, 2018; Paul, 2018).

#### **Monitoring and evaluation of the school budget**

Regular monitoring and evaluation of financial resources facilitate smooth and proper financial reports prepared for any school. Preparing such statements at least on the monthly basis would create measures, of addressing the financial challenges and resolve them ahead of time. For that reason, school heads should be competent in the school budget preparation and execution in order to link the school improvement plans and the school budget (School finance handbook, 2016). Above all, school heads should possess budget preparation skills. Such skills help to equip school heads with competence in procurement practices, for example, acquiring goods and services based on financial principles and guidelines. Afterwards, schools heads must work diligently to become effective in monitoring and evaluation of the school budget. This is one of the most important duties of school heads, demanding them to manage scarce available school resources through proper management at all levels while focusing on school priorities.

#### **Auditing of school accounts and financial reports**

In the process of financial management, school heads need auditing skills to help them detect financial errors, frauds, understand the sources of financial gains or losses in school. Finally, be able to state the financial position of the school. No doubt those educational institutions generate funds from different sources including a grant from the government, local authority, or even governing board, inheritances, cash donation etc. Thus, school funds should be audited for verifying the faithfulness of persons charged with financial responsibilities (Nwafukwa & Sunday, 2015). Heads of school, who also serves as internal auditors are responsible for checking income and expenditure account, and verify the school financial statements for the quality provision of education outcomes, which is the fruits of enhanced quality teaching and learning performance (Lee & Azham 2008; Kumar, 2017).

### **3. Heads of Schools' challenges in Financial Management**

#### **Scarcity of financial resources**

In an attempt to address challenges that school heads encounter in the process of financial management, Chrisantous (2013) identified shortages of school funds as major concerns in secondary schools mostly due to a small number of students enrolled in schools, delay of funds from educational supporters, and fee avoidance. According to Partelow, Shapiro, Mc-Daniels & Brown (2018), a shortage of school funds leads to low salaries for teachers and again, in turn, it leads to the inability of schools to invest in students' essential teaching and learning materials. Once again, as Bhoke-Africanus (2015) has highlighted, the high poverty rate in schools affects quality educational provision, and it affects specifically students with special needs as they learn in unfriendly teaching and learning environment where parents provide less educational priorities for children with special needs.

School heads struggle how to allocate scarce financial resources due to the growing demands of quality education. They become victims of multiple financial decisions, which demand them effective personnel management with proper remuneration, establishing incentives for teaching staff, hiring of teaching and administrative staff, supervising and evaluating teachers. Other responsibilities require school heads accomplish pedagogical demands, for example setting classroom hours by subject, providing adequate

teaching and learning resources, maintaining school infrastructures, meeting the financial costs of school, budgeting, and evaluation of the entire school administrative activities (Osorio, Fasih & Patrinos, 2009; Edmund & Lyamtane, 2018).

#### **Inadequate training of school heads in financial management**

The inadequate skills in school financing accounting, budgeting and auditing in many secondary schools match with the financial management problems as most of the schools operate without professional accountants/bursars or even auditors (Magak, 2013; Berhanu, 2018; Nyakanyanga, 2019). Lack of professional accountants' or knowledgeable bursars create difficulties for schools to prepare and compile accurate accounting records, reports, identify operational errors, or even collect school fees dues from parents' and affects school heads' financial management (Edmund & Lyamtane, 2018).

#### **Monitoring and Auditing of School Finances Challenges**

Robina, Bernard & Jack (2018) have highlighted the challenges that newly appointed school heads encounter in monitoring, evaluation and auditing, which in turn, affects financial record keeping and weak internal mechanisms control as a result of unqualified accounts clerks as well as limited financial skills. Muthanga (2014) stated that schools committees implement frequent monitoring mechanism, adhere to the adequate authorization of payment, and approval of activities as mechanisms of financial management. However, the problem of inadequate skills and knowledge of managing school financial resources lead to mismanagement of financial information and resources. Moreover, provide improper interpretations of financial books and reports, which in turn, provide the unrealistic financial position of school institutions (Ogbonnaya, Salawu & Ajadi, 2017).

#### **4. School Heads' Financial Management Skills Improvement Strategies**

Magak, (2013) suggested that educational leaders need financial management training to help them improve school financial management. Building on a similar idea, Phylister, Mulwa & Kyalo (2018) argued that in the process of ensuring school heads possess adequate skills, financial management becomes mandatory for the school head to become knowledgeable and effective in financial management. Even more, maintaining financial management capacity building among school heads remains vivid. Professional updates, financial management training, and related issues should be a common matter of concern. This can be accomplished through special financial management seminars and workshops on the use of financial guidelines manual, consultations, monitoring, evaluation and proper financial record keeping (Mgandi, Mathuva & Egondi, 2017). Financial managers struggling in school financial management, need also training on other essential financial management strategies such as student fees management, staff payroll management and school account management. The emphasis on financial reports and transaction management in order to enhance efficient use of school financial resources, eventually leading to quality education delivery in secondary schools (Lourens, Beyers & Tekedi, 2015; Krishnan & Fashid, 2019).

#### **Decentralization of financial management decision making**

The involvement of local stakeholders such as school heads, financial committees and students parents' associations enhances a school-based management system that enables relevant decision making on schools finances towards quality education provisions (UNESCO, 2013). School-based management stimulates decentralized decision making on school projects from the designing stages to implementations. It enables school heads to identify the needs of students, teaching and non-teaching staffs as the most important assets in school development (Osorio, Fasih & Patrinos, 2009; Bandur, 2011).

In order to enhance effective participation in decision making, school heads should develop financial management committee for creating autonomy in financial decision making and support school heads in financial management. Additionally, they should establish a special procurement team to ensure collective decision making in financial management, which is vital for the provision of quality education (Mapolisa, Ncube, Tshabalala & Khosa, 2014; Godda, 2018; Kinyanzii, Ombuki & Kalii, 2019).

**Developing relevant schools vision and mission to enhance financial management**

In his study, Mosha (2018) highlighted that a clear vision, mission statement, goals and aphorism of the school remain among the best qualities of educational ambitions for high-quality education excellence as well as the implementation of the high-quality educational curriculum. On the other hand, the study of (Radzi, Ghani, Siraj & Afshari, 2015), insisted that school vision and mission should be a guiding tool for financial management in any secondary school. A proper school vision and mission serve as a school driver for members to improve the school finance plan and allocate school resource utilization in the achievement of school identified vision and mission (Mosha, 2018). School leadership preparation programmes must emphasize the adaptation and implementation of shared school mission and vision intending to catalyze unifying school stakeholders in financial management and provision of quality education delivery to all students. Thus school leaders must be recognized on the ground of their ability to deal with school financial management as well as freedom for school decision making (Gabriel & Farmer, 2009; Gurley, 2014).

**Effective monitoring, evaluation and reviewing of school finances**

Kaguri, Njati & Thiane (2014) to resolve the financial management challenges in secondary schools suggested that there is a need for improved policies for tracking school financial resources for ensuring proper, adequate and accountable utilization of scarce available resources budgeted for education. During monitoring, evaluation and auditing, school heads as an internal financial manager should ensure accountability and transparency of using school funds and preparing financial-based reports for remedial measures (OECD, 2017). Audit reporting of school finances continues to be a crucial process for determining the efficiency and effectiveness of school funds acquisition and utilization as one of the measures for providing quality education in a particular institution. It helps also, to provide feedback on whether the allocated resources have been utilized as intended. School heads should be able to systematically prepare financial reports and make an analysis based on an accurate system of recording financial transactions. Such financial records for example receipt books, bank documents and cash books facilitate proper management of financial resources, which also ensures sustainable development in terms of quality education provision in secondary schools (Mothibi & Musvoto, 2015; Laurie, Nonoyama-Tarumi, Mckeown & Hopkin, 2016).

**5. Conclusion**

From the document analysis, on the effectiveness of school heads' financial management skills on quality education provision in secondary schools; the study found that school heads lack sufficient skills of managing school financial resources to enhance the quality provision of education. The study concluded that tentative strategies must be taken to resolve the situation through capacity building programmes among the school heads. Additionally, create in-service training, workshops and seminars on financial resources management skills to enable schools heads as financial managers to be effective in school finances management with teaching and learning activities in secondary schools. The researchers of this study recommended that school heads should adhere to a professional code of conduct. An action that can be possible through demonstrating ethical standards in financial management such as being honest and trustworthy with high integrity in the process of acquisition, allocation, utilization, making analysis and reporting of school finances. This will enable the entire education sector to achieve the primary goal of preparing adequate and potential human capital with the relevant skills, knowledge and attitude to resolve global challenges facing our contemporary societies for sustainable development.

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