



Preparedness of School Heads to Manage Financial Resources in Public Secondary Schools in Kwimba District, Mwanza Region, Tanzania

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Abstract: *The study explored the preparedness of school heads to manage financial resource in public secondary school in Kwimba district, Mwanza Tanzania. The Budget Theory was applied in the study. The study employed mixed method approach through convergent parallel design and applied questionnaires and interview guide in data collection from 104 respondents in Kwimba District of Mwanza. The study found that heads of schools were not properly prepared to manage financial resources after being appointed to the position. These led them to rely only on experience to control finances and not technical knowledge. This contributed to misappropriation of school finances and lack of budgeting. Therefore, the study recommends that the government employs a number of strategies to improve financial management in schools such as: hiring qualified school accountants, train school heads, school heads to observe proper budgeting and be transparent in financial disbursement. School heads should involve teachers in financial decision making.*

Keywords: *Financial Resource, Management and Public Secondary Schools, Preparing heads of schools, Financial mismanagement in schools*

How to cite this work (APA):

Rupia, C. & Musa, M. C. (2022). Preparedness of School Heads to Manage Financial Resource in Public Secondary Schools in Kwimba District, Mwanza Region, Tanzania. *Journal of Research Innovation and Implications in Education*, 6(3), 201 – 208.

1. Introduction

Managing finances is one of the core responsibilities of the school head where money has to be managed properly for the benefit of the school. However, there is still an outcry that school funds are misappropriated by the school heads and therefore, they are disadvantaging the schools particularly in learning processes (Mapolisa, 2014). In Tanzanian context, secondary schools are managed by headmasters and headmistress who are generally called heads of schools. These are leaders, administrators and managers who are given responsibility to supervise and facilitate the success of school activities and programs. The Ministry of Education aims to achieve the educational objectives and goals of the nation through heads of schools' supervision. In that regard, school heads are

accountable in coordinating and supervising the school financial resources.

The Ministry of Education and Vocational Training (MoEVT) (2011) through its Secondary Education Development Program (SEDP) II document, elucidates that, school heads are obliged to supervise instructional programs. They are also expected to ensure effective and excellent teaching and learning by the use of school timetable, creating and improving the teaching and learning atmosphere in Tanzanian public secondary schools. Ministry of Education and Culture (MOEC) (2005) established general practices and standards for managing financial resources in Tanzanian secondary schools, which the school heads are expected to comply with. They are required to ensure prudent use of funds provided by the government to schools. They are required

to open school bank accounts and ensure they are operated in line with procedures issued. The head of school is an officer who authorizes all SEDP payments based on approved claims for payment. School heads are also responsible for certifying the accuracy of all claims and they are personally accountable if mismanagement occurs. The head of schools entitles in writing persons who are authorized to sign payment vouchers on their behalf and who are able to advise on financial matters and any other condition within the practiced authority. The SEDP uses the services of internal auditors located at MOEC, Zones, Regions and Councils to ensure that procedures are adhered to. The auditors check the systems of finance, processes and performance of SEDP actions. Auditors examine enrolled numbers of students reported by the schools so as to determine capitation grant to be given to a school. The internal auditors regularly visit schools for making follow up on activities so that the process runs as planned.

Egwu (2016) reported that, school heads are the ones trusted to lead schools and they are empowered with voice in all affairs. They also draw budget for schools, manage schools and oversee the all activities planned in the schools for education development. School heads are regarded as the main engine and an eye of schools in administering activities for school excellence. They are viewed through proper spending of school finance for better outcomes which contribute to high achievement of school objectives and goals. The heads of schools are important organ in the system of education to achieve its objectives, goals and policies for national development. School heads in their respective areas of their jurisdiction and levels of education are mandated to ensure that, school finance, materials, human resource and time resource are properly managed. Financial resources are important in schools for procuring school requirements which contribute to effective education, so, school heads are important in managing finance. Nwune et al. (2016) describes management as a careful and proper planning in supervision of financial resource expenditures and allocation of resources to activities for attainability of the anticipated goals and objectives. Management in this regard is termed as a productive task through managing financial resources in the organization for goals' attainment. These point to the importance of managing and handling finances properly because of their potential in meeting school requirements so as to improve quality of education. Nathaniel (2019) further adds that, heads of schools are responsible for coordinating all school activities ranging from students' enrolment, school plans and timetables. They also keep school records like class registers, log books, visitors' books, updating their staff with information from the ministry of education and instructing students. School heads perform almost all activities in their schools however, they have limitations in skills and knowledge especially in handling school finances. Good management of finances is very important as it ensures speedy procurement of educational resources in schools which can facilitate education provision.

Despite the importance of financial resource in attainability of educational goals, the issue of managing finance in public secondary schools seems to be controversial globally. In the same vein, Benkovic (2018) in a study conducted in Serbia Europe on the challenges of financial management and control in the public administration shows that, 30.2 percent of officials in management of finance like managers and budget planners are mismanaging public funds. The study attributes the mismanagement of public funds during the implementation of development programs in the public sector because of financial managers lacking appropriate knowledge on managing community funds.

Furthermore, Thenga (2012) conducted a study in South Africa. The study showed that, planning and managing finance was a controversial issue among the school leaders who could not match their expenditures with the plans. This resulted into misallocation and misuse of funds. Similarly, Idris (2018) conducted a research in Eritrea, Africa on the role of principals in school financial management practices. The study observed that, principals underperform on financial management especially in budgeting, banking and recording finance of schools according to expenditures. Nevertheless, Mapolisa et al (2014) conducted a study in Zimbabwe on the challenges faced by school heads in the management of school finance. The study showed that, the school heads were poorly recording and reporting financial issues, miss allocating funds and mismanaging school expenditures. The study associates this to inadequate financial accounting literacy which contributes to poor control of funds and auditing. This shows that lack of financial literacy is a key factor contributing to poor management of funds among secondary school heads.

Additionally, Kaguri et al. (2014) conducted a study in Kenya on management of financial resources in public schools. The study found that financial budgeting and financial operations in schools are performed out of consideration to the established procedures and sometimes even budgets were not prepared. The study further reported that, the process of budgeting and financial expenditures of these schools did not involve the stakeholders specifically in decision making on financial matters. This situation is regarded as lack of financial managerial skills in among school heads. As a result, heads mess-up in managing school finance especially in preparation of financial report, records and auditing.

Finally, Edmund and Lyamtane (2018) conducted a study in Tanzania and noted that, school heads in Moshi are incompetent in leadership, especially in making follow up on the financial procedures outlined by the government in financial expenditure. This entails that, school heads lack important financial skills to operate on financial matters, as the results, misallocation and unplanned flow of money realized through insufficient of school requirements and debts to suppliers. Kwimba District seemed to have similar instances despite of having the guideline of

financial management from the central government, but still there is an issue because schools run into a scarcity of teaching and learning facilities like books, computers and printers and chalks board. School heads face difficulty in handling school finance because of lacking appropriate financial knowledge which contributes to improper budget planning. Thus, the study sought to find out the preparedness of school heads on financial resource management in Kwimba District, Mwanza Tanzania.

Effective management of financial resources is very important in providing a clear pathway to head of schools in planning the use and disseminating funds to the targeted services needed in the education sector particularly in public schools. Although the Government of Tanzania funds education in public secondary schools, but the funds are expected to be used effectively for the sake of meeting various school demands (Edmund et al., 2018). However, heads of schools in Kwimba district are reported to mismanage school finances through poor budgeting and inappropriate financial expenditures (Mobegi, 2012 & MOEC, 2018). This situation points to the fact that, there is improper management of school financial resources because of lack of financial knowledge school among school heads in Kwimba district. In supporting this view, Mobegi (2012) indicates that there is financial mismanagement and misappropriation in public secondary schools. He observes that, school management may produce plans for school, but such plans may be useless if not linked to the budget because it is through budgeting where a school can decide to allocate financial resources so as to achieve organizational goals, and thereby develops the organization. Therefore, lack of financial knowledge and skills by school heads in Kwimba district is among the challenges causing mismanagement of public funds.

2. Literature Review

This section reviews literature from various sources on the objective of the study which was to establish the preparedness of heads of schools in Kwimba district to manage financial resource in public secondary schools.

Heads of schools' Preparedness for Financial Management in Public Secondary Schools

The act of managing finance is significant question in the successive school systems. School management team requires to be well prepared and oriented in finances, monetary policy and budgeting, so as to manage and monitor the financial resources successfully.

Ololube (2016) did a study in Nigeria through descriptive research design. The study shows that, mismanagement of funds facing heads in public secondary schools is because they are not prepared to handle finance. They are delegated to such office while are incompetent and strange in such area, so they only use little knowledge of management process which results into low performance.

Moreover, Akinfolarin (2017) conducted a study on analysis of principals' managerial competences for effective management of school resources in secondary schools in Nigeria. The study shows that, school heads do not have administrative competencies and they are not given training or workshops on financial management and mobilisation of financial resources in the organization. They are only trying to manage finance through government document which guide financial expenditure in schools by prioritizing financial allocation.

Uwakwe (2017) in the study done in Nigeria also shows that, school heads require capacities for effective management of financial resources in schools. The study also observes that, school heads should be given effective financial management workshops, seminars and symposia by the government. This may upgrade their capacity in financial management for effective performance in education provision to their students as part of their service.

The literature above has managed to show the inability of heads to handle school finance but it does not establish heads preparedness to manage financial resources in Kwimba district. This study investigated whether heads of schools are effectively prepared to manage financial resource in Kwimba district, Mwanza region Tanzania.

Additionally, Kanyanzii et al. (2019) conducted a study in Kenya on the influence of financial management practices on the financial performance of public secondary schools. The study used descriptive survey design which shows that, heads of schools are not prepared for managing finance, budgeting, procurement and financial recording. Therefore, it recommended to the ministry of education and teachers' service commission to prepare school heads consistently in managing finance through training and create awareness in their financial management roles in schools.

On the other hand, Wanjala et al. (2020) did a study in Kenya by employing mixed method. They added that, finance is a crucial resource in any organization for running its activities effectively and results to better provision of education. Heads are engine in financial resource management in secondary schools. It is shown that, when heads are prepared to handle proper school finance and in an effective way, there is solid and positive rapport of finance and academic triumph in public secondary schools. Therefore, school heads require to have good financial management skills for high standards of education to be realised in their schools.

Moreover, Kuluchumila (2014) did a study in Shinyanga, Tanzania where he investigated the preparation and development of secondary school heads. The study applied mixed methods and shows that, trainings are only given to new school heads with respect to financial management, managing office, communal relations, preparation of school vision and mission to achieve education. The better way is to train all school heads so

that they may acquire managerial competency in their responsibilities of managing finance of schools.

The literatures by Akinfolarin (2017), Kanyanzii et al. (2019) and Kuluchumila (2014) have succeeded to propose out that school heads have to get training and workshops, it is good, but best way is that, school heads have to be only supervisors, leaders and planners of school activities but not dealing with financial matters. The issue of managing finance has to be left to qualified school accountants who deal with public funds expenditure under the help of school Teachers.

This study set out to answer the following research question:

- i. To what extent are heads of schools effectively prepared for managing financial resources in public secondary schools in Kwimba district, Tanzania?

3. Methodology

This section presents the research approach, research design, population and sampling techniques, instruments and data collection procedures, statistical package of data and ethical considerations.

3.1 Research Design

The research used convergent parallel design the choice which was important because it managed to collect both qualitative and quantitative data simultaneously and then analyses them separately, compare results and use them for understanding the research problem.

3.2 Population and Sampling Techniques

The population of the study was 34 heads of schools, 34 school accountants, 677 teachers, 34 chairpersons of school boards, 30 WEOs, 1 DEO, 1 district treasurer (DT) and 1 district internal auditor (DIA) in Kwimba district thus totaled 812. The two sampling techniques were employed, where simple random sampling and purposive sampling were applied. Simple random sampling was used to select teachers while purposive sampling was employed to select heads of schools, school accountants, DEO, WEOs, DT, DIA and school boards chairpersons.

The sample for the study was 104 which were drawn from 8 public secondary schools; it included 87 teachers, 4 school heads, 4 school accountants, 4 school board chairpersons. 2 WEOs, one DEO, one DT and one DIA.

3.3 Research Instruments

Questionnaires and interview schedules were used to gather data, where closed and open ended questionnaires

were applied in the field for data collection. Research instruments were validated through pilot study by conducting a pre-testing of research instruments to few selected teachers in one of the public secondary schools in Nyamagana District before being used in Kwimba district where the actual study was carried out. Validity was done in order to determine the accurateness of the research instruments and ensure that they collect required information from the field. Also, the research instruments were checked by the research experts from the faculty of education at St. Augustine University of Tanzania. Regarding the reliability, the research instruments were tested for one testing session through split-half method to measure the consistency of the results. Creswell (2012) supports that reliability is a constant in measures of the results applied from every portion or amount of data. Therefore, based on the results from pilot study the researchers proceeded to administer the questionnaires.

3.4 Data Analysis

Data was gathered through questionnaires were analyzed using descriptive statistics with the help of Statistical Package for Social Sciences (SPSS) version 20 and presented in tables by using frequencies, percentages. Qualitative data was analyzed and presented thematically. This was done through organizing data into categories and themes.

3.5 Ethical Considerations

For ensuring ethical consideration before the exercise of data gathering, the researcher requested permission letter from the Vice Chancellor of St. Augustine University of Tanzania to conduct the study in Kwimba district. A letter from the Vice Chancellor was used to introduce the researcher to the Regional Administrative Secretary of Mwanza who also directs the District Administrative Secretary of Kwimba to request the District Executive Director to provide permission letter to the researcher to collect data in public secondary schools in Kwimba district. During data collection, the respondents were informed on the purpose of the study and were let free to participate. Anonymity and confidentiality were taken into consideration and the information gathered was only for academic purposes.

4. Results and Discussion

The objective of this study was to investigate whether heads of schools are effectively prepared to manage financial resources in public secondary schools in Kwimba district, Tanzania.

Research Question: To what extent are heads of schools prepared for managing financial resources in public secondary schools in Kwimba district, Tanzania?

With regard to this question, the results are presented in table 1.

Heads of School’s Preparedness for Financial Management

Through the questionnaire, the teachers were asked to indicate the extent to which school heads were prepared for managing financial resource in public secondary schools. The findings are shown in Table 1 below.

Table 1: My School Head is trained in Financial Management

	Frequency	Percent
Strongly agree	9	10.3
Agree	19	21.8
Neutral	23	26.4
Disagree	29	33.3
Strongly disagree	7	8.0
Total	87	100.0

Source: Data from the Field 2021

Results in table 1 show that 10.3 percent of the respondents teachers strongly agreed that school heads are trained in financial management, 21.8 percent of the respondents teachers agreed that school heads are trained in financial management, 26.4 percent of the respondents teachers were neutral which means were unaware of whether their school heads are trained or not trained, 33.3 percent of the respondents teachers disagreed that school heads are not trained for financial management and 8.0 percent of respondents teachers strongly disagreed that their school heads are not trained for financial management. According to these results from table 1, it indicates that, the high percent of 33.3 of respondents’ teachers disagreed that, their school heads are not trained to handle school finance. As it shown 33.3 percent of teachers disagreed and 8 percent of them strongly disagreed, therefore, this meant that the school heads are not trained on managing financial resources in public secondary schools in Kwimba district, to which lack of training contributes into misuse of public funds.

Akinfolarin (2017) in the study on analysis of principals’ managerial competences for effective management of school resources in secondary schools in Nigeria observed that school heads did not have administrative competencies and they were not trained on financial management. That they only tried to manage finances through government documents which guided financial expenditure in schools by prioritizing financial allocation.

From these findings, if school heads are not trained on financial management in public secondary schools, they may not be able to effectively manage financial resources. Similarly, when financial managers are not well equipped with financial management skills, they won’t be able to effectively monitor expenditure through the budget because of little knowledge they possess. Precisely, failure to manage the budgets would result to failure in school activities caused by misappropriation of public funds.

Despite the huge allocations done by the government towards various projects in schools, poor supervision due to lack of knowledge may result into misuse of resources and failure to meet the intended objectives. Examples were seen in public schools where school heads are given money for construction of school infrastructures, these projects are hardly completed because of poor budgeting and use of resources. This calls for the government to provide training on financial management to school heads for proper financial management in public secondary schools.

As a follow up question, the researchers also sought information from respondents on whether head of schools attend seminars and workshops to enhance their financial management competencies and skills after being appointed as part of preparing them to manage financial resource effectively.

Table 2: My School Head Attends Seminars and Workshops on Financial Management

	Frequency	Percent
Strong agree	26	29.9
Agree	28	32.2
Neutral	24	27.6
Disagree	4	4.6
Strong disagree	5	5.7
Total	87	100.0

Source: Data from the Field 2021

The results from table 2 show that, 29.9 percent of the respondents' teachers strongly agreed that school heads attended seminars and workshops on financial management, on the other side 32.2 percent of the respondents' teachers also agreed. However, 27.6 percent of respondents' teachers were neutral where as 4.6 percent of the respondents' teachers disagreed that school heads do not attend seminars and workshops on financial management and 5.7 percent respondents' teachers strongly disagreed with the statement that school heads attend seminars and workshops for financial management in public secondary schools.

Data from the table 2 indicates that, majority of the respondents' teachers agreed that school heads attend seminars and workshops. These seminars and workshops are necessary for getting knowledge on how to manage financial resources in public secondary schools. It is true that school heads attending seminars and workshops or meetings and discussions get an opportunity to share and exchange ideas, knowledge and skills about financial management issues in order to successfully manage financial resources as the school heads. The DEO and WEO who were interviewed observed that they organize seminars and workshops to help heads of schools to acquire current knowledge in financial management. They noted that the seminars are not held regularly and therefore cannot be effective in provision of comprehensive knowledge and skills in financial management. The DIA and DIT were also of the view that the seminars are a stop gap measure to equip heads of schools with skills as they

wait for the government to employ trained bursars and accountants to handle financial matters in public schools rather than school heads. Training offered to school heads can make them effective in managing school finances and conform to the guidelines in the budget theory which insists on using the budget to control spending and using the budget to make financial decisions. Thus, through that lens of the budget theory, school heads are to be provided with long term training in financial management especially budgeting in order to make their schools financially stable. The long term training as opposed to one or 2 hours seminar does not provide heads with sufficient time to comprehend and appreciate deep issues concerning finances.

The finding agrees with sentiments by Uwakwe (2017) who found that, school heads need to be supported so as to effectively manage financial resource in school because their current performance was poor. Uwakwe (2017) noted that for school heads to be effective financial managers, the government should organize workshops, seminars, and symposia for them in order to upgrade their capacity in financial management. This would help in enhancing effective performance in education provision to their students as part of their service.

Again as a follow up question, the researchers also sought information from respondents on whether head of schools run school financial management matters by experience from bank statement preparation.

Table 3: Head Runs Financial Matters by Experience from Bank Statement Preparation

	Frequency	Percent
Strong Agree	28	32.2
Agree	28	32.2
Neutral	19	21.8
Disagree	7	8.0
Strongly Disagree	5	5.7
Total	87	100.0

Source: Field Data 2021

Results from table 3 indicates that, 32.2 percent of respondents' teachers strongly agreed that school heads run financial matters by experience from bank statements preparation and 32.2 percent of respondents' teachers also agreed with the statement. 21.8 percent of the respondents' teachers were neutral while 8.0 percent respondent teachers disagreed with the statement. Consequently, 5.7 percent of respondents' teachers strongly disagreed with the statement. From these findings, majority of respondents' teachers reported that school heads manage financial matters by experience from bank statements preparation. This implies that majority of school heads in public secondary schools rely on bank records such as bank statements to manage financial matters though it is not safe way of monitoring public funds. There is a need for a head of school to have knowledge about other financial records such as ledgers and financial reports this will help them to monitor school finances effectively. During the interview with the DEO he noted that heads cannot prepare financial statements. This is dangerous as it can easily lead to embezzlement of school funds.

Kuluchumila (2014) is of the view that heads should only be trained only in general financial management. This disagrees with the findings of this study which indicate that there is need to provide the heads of schools with technical knowledge about financial management so that they can be comprehensively manage finances. It should be understood that, the issue of managing school finance is too sensitive, therefore, after appointment and training heads of schools should be provided with basic equipment such as computers which should be connected to the internet. This will enable heads of schools to use accounting soft wares and even access bank statements online at any time and place. This will contribute to effective financial management of finances in public secondary schools in Kwimba district, Tanzania.

5. Conclusion and Recommendations

5.1 Conclusions

The research concludes that majority of school heads are not properly prepared to manage financial resources this poses a number of challenges to heads of school as they assume financial management roles in their schools. The findings show that heads majority of heads who were not prepared properly depended on experience to control finances. These challenges are not healthy as they lead to loss of money, misallocation of funds due to improper budget planning; they also contribute to failure in meeting school requirements leading to lack of development in public secondary schools. There is need to train heads of schools in preparing heads of schools to manage financial resources in various secondary schools in which they are in-charge of. Therefore, through this study there should be consideration for implementation of various recommendations so that the goals of secondary education can be achieved in public secondary schools.

5.2 Recommendations

- i. The government through TAMISEMI needs to prepare heads of schools on effective financial management so that they can effectively manage financial resource.
- ii. There is also need to hire school bursars who have technical knowledge about financial management to assist heads in managing school finances.
- iii. The school heads need to involve their teachers in financial decision making, for example, tender evaluation this will help schools to get value for their money.
- iv. Also, there should be long term training in form of short courses in various aspects of financial management offered to heads of schools so as to enable them to acquire skills and knowledge in financial management; one time seminars are not effective.

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