



Financial Management Practices among School Heads in Public Secondary Schools: A Case of Meru District Council, Tanzania

Wilson Daniel John¹

¹wilykdeghe@gmail.com

¹Institute of Accountancy Arusha, Tanzania

¹<https://orcid.org/0009-0008-1214-6601>

Recommended Citation: John, W. D. (2025). Financial management practices among school heads in public secondary schools: A case of Meru District Council, Tanzania. *African Quarterly of Social Science Research*, 2(2), 134–143. <https://doi.org/10.51867/AQSSR.2.2.12>.

ABSTRACT

The main aim of this research was to investigate the factors that affect the efficiency of financial management among school leaders in the Meru District Council. Financial management in education involves planning, organizing, controlling, and monitoring financial resources to enhance educational activities and institutions. This study was guided by transformative leadership theory. This theory serves as a driving force for change in financial management practices by motivating and inspiring followers to exceed standard expectations and actively support the organization's objectives. This research applied a quantitative methodology with a descriptive design, while a simple random sampling method was used to choose 15 participants from a total of 29 public secondary school heads. Data were collected through structured questionnaires featuring closed-ended questions, which were analyzed using descriptive statistics, particularly percentages. The results reveal that while certain school heads demonstrate strong financial management abilities, others do not possess the required skills, leading to inefficiencies in allocating and using resources. Moreover, the study discovered that school heads participate in the budgeting process. Significant factors affecting their financial management skills include professional training, experience, and support from district education authorities. The research underscores the importance of targeted professional development initiatives to improve the financial management abilities of school heads. Recommendations include establishing ongoing training sessions, opportunities for peer learning, and enhanced support systems from district education offices. By enhancing the financial management expertise of school heads, public secondary schools in Tanzania can more effectively allocate resources, thereby improving educational results and ensuring sustainable funding mechanisms.

Keywords: Educational Finance, Financial Management, Professional Development, Public Secondary Schools, School Administration, Unit Cost

I. INTRODUCTION

Financial management in education encompasses the planning, organizing, controlling, and monitoring of financial resources to support educational activities and institutions. It involves ensuring that funds are used effectively and efficiently, contributing to the quality of education and the overall sustainability of educational organizations (Irsandi et al., 2024). Leadership always requires some type of fiscal responsibility, whether it be in the role of a department chair or board member. The level of responsibility depends on the role, the profession, and the organization. Budgeting, financial skills, and financial decision-making abilities are vitally important to (successful) school leadership. Accounting, business, and finance departments are key professionals in this work, but so too are the school administrators. A school's financial health and well-being are a shared responsibility, but accountability inevitably falls on the leadership (Sejdic, 2023). Budgeting, financial skills, and financial decision-making abilities are vitally important to (successful) school leadership. Accounting, business, and finance departments are key professionals in this work, but so too are the school administrators. The financial health and well-being of a school a shared responsibilities, but accountability inevitably falls on the leadership.

In Tanzania, managing financial resources effectively in secondary schools is important for delivering quality education and ensuring the smooth operation of the education system. Unfortunately, several secondary schools struggle with considerable challenges in this regard, resulting in inefficiencies and improper resource allocation. Poor financial management within these schools can lead to unsatisfactory educational results, shortages of necessary materials, late staff payments, and difficulties in maintaining school facilities. According to Mpolokeng (2011), a lack of financial management skills has the effect that other types of financial problems arise at schools.

The education system in Tanzania has experienced numerous reforms aimed at enhancing both access and quality, including initiatives like fee-free basic education (FBBE). Although these initiatives have led to an increase in student enrolment, they have also imposed extra financial burdens on schools (Komba et al., 2021). School leaders are required to manage this rising demand for resources alongside budget limitations. In the Meru District, these difficulties are further intensified by a lack of government funding, irregular disbursements, and insufficient infrastructure (Mganga & Ndibalema, 2020). As a result, school leaders frequently face tough choices regarding the allocation of resources while ensuring accountability to government entities, school boards, and the local community.

The Arumeru District in Tanzania presents a distinctive context for exploring these dynamics. Similar to many developing regions, school leaders in Arumeru often face complex financial circumstances without receiving sufficient training in financial management. This study aims to examine the factors that influence the financial management practices of school heads in public secondary schools within the Meru District Council, as well as to identify the gaps and challenges they experience. Understanding these elements is essential for developing targeted interventions that enhance both the financial efficiency and educational outcomes of public secondary schools in the district.

Public secondary school leaders who are responsible for financial management in the fifth government in Tanzania need training for doing well in financial management because they are not well-versed in it. Scholar recommends that School leaders should be trained in financial management so that they can be effective in their financial management. This can be done by holding regular capacity-building workshops, seminars, and attending Conferences, which will keep them updated on any emerging issues (Maige et al., 2024). However, the financial management skills of school heads in managing unit costs remain a significant concern. The 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 on technical knowledge. This contributed to the misappropriation of school finances and a lack of budgeting (Rupia & Musa, 2022).

Recent studies on financial management by school heads in Tanzanian public secondary schools reveal significant challenges that hinder effective oversight. A key issue is the lack of formal training in financial management, which limits the ability of many school heads to perform essential functions like budgeting and resource allocation. For instance, a study in the Bukombe district found that school heads struggle with inadequate financial skills, poor stakeholder cooperation, and a lack of transparency (Nelius & Onyango, 2023). Additionally, financial documents management in Public Secondary Schools in Moshi Municipality does not follow the Government directives. Based on the findings, the following were concluded: Heads of Schools are ineffective and perform poorly in managing the school's financial resources. They do not adhere to the procurement procedures given by the Government and perform at a satisfactory level on disbursing and payments procedures of the School funds (Edmund & Lyamtane, 2018). The budgeting capabilities and financial planning techniques used by school administrators in rural secondary schools in Tanzania underlined the difficulties posed by insufficient training in financial management and its effects on resource distribution (Juma & Mwakyusa, 2022)

A continuing challenge for school leaders in Meru and across Tanzania is the lack of specialized training in financial management. While school administrators typically rise to their positions due to their teaching experience, they often have no formal education in finance. Research suggests that many school leaders are not adequately informed about essential financial processes such as budgeting, auditing, and financial reporting (Mushi & Kweka, 2022). This gap in knowledge makes it difficult for them to effectively manage school finances and comply with financial regulations, often resulting in inefficiencies or mismanagement. To address this problem, it is crucial to implement programs that enhance the financial literacy and capacity of school leaders (Mganga & Ndibalema, 2020).

Public secondary schools in Meru District, similar to those in many rural regions of Tanzania, are confronted with significant budgetary limitations. Studies have demonstrated that government funding for schools frequently falls short of meeting basic needs, including infrastructure improvements, educational materials, and staff salaries (Msuya & Shayo, 2021). Moreover, delays in the allocation of funds worsen these challenges, compelling school leaders to operate with restricted resources, which affects the quality of education. Suleiman et al. (2021) point out that insufficient resources not only hinder effective financial management but also lead school heads to focus on immediate operational requirements instead of strategic financial planning.

Leaders of schools in Tanzania face numerous external pressures, especially from government auditors and education officials, who mandate regular financial reporting and accountability. However, research shows that school leaders frequently find it challenging to fulfill these requirements due to the complexity and frequency of the reports they must provide (Marandu & Kileo, 2021). This heightened administrative workload can interfere with their primary roles in educational leadership, resulting in mistakes in financial records and a decline in overall efficiency. Public secondary schools in Tanzania face numerous financial challenges, including limited funding, increasing student populations, and low financial resource control by school heads. Issues such as inadequate financial management

skills, lack of financial guidelines, political influence, and corruption among committee members intensify these challenges.

1.1 Statement of the Problem

Management of finance is one of the roles of school heads, but still, reports show that most of them misuse the funds in their schools. Financial management of funds in public schools remains a concern because most school heads lack training (Nelius & Onyango, 2022), which leads to many challenges. The resulting financial mismanagement manifests in compromised educational outcomes, shortages of essential educational resources, delayed staff payments, and deteriorating infrastructure (Msuya & Shayo, 2021). Moreover, school heads, often appointed based on their teaching experience rather than financial expertise, lack essential financial management skills in budgeting, auditing, cost control, and reporting (Mushi & Kweka, 2022; Rupia & Musa, 2022). Consequently, they struggle to allocate scarce resources, comply with stringent financial reporting requirements, and fulfill their accountability obligations to government auditors, educational authorities, and community stakeholders (Marandu & Kileo, 2021).

Although current literature discusses several systemic and administrative issues, there is still a lack of comprehensive insight into the specific factors that affect financial management practices among school leaders in Meru District. This research aims to address these gaps by investigating the determinants of financial management practices among heads of public secondary schools in the Meru district council, Tanzania. The study seeks to identify existing gaps and suggest targeted interventions to improve financial efficiency and educational outcomes.

1.2 Research Objective

The objective of the study was to examine factors influencing financial management efficiency among school heads in Meru District Council.

II. LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 James MacGregor Burns's Transformational Leadership Theory

The study was guided by the Transformational Leadership Theory. This theory was developed by James MacGregor Burns in 1978. However, Bass (1985) expanded the theory by identifying specific dimensions of transformational leadership, namely, idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration, which help leaders inspire and empower followers to exceed expectations and embrace organizational goals. Transformational leadership is characterized as a leadership style that brings about change in both individuals and societal frameworks. When practiced authentically, it promotes significant and beneficial transformations in followers, ultimately aiming to nurture them into future leaders. This approach enhances followers' motivation, morale, and performance through various means. These methods include linking the followers' sense of identity and self to the organization's mission and collective identity, serving as an inspirational role model, encouraging followers to take more responsibility for their work, and recognizing each follower's strengths and weaknesses to align them with tasks that maximize their effectiveness (Bass & Riggio, 2006).

Transformational leadership serves as a driving force for change in financial management practices by motivating and inspiring followers to exceed standard expectations and actively support the organization's objectives. In the realm of public secondary schools, where resources can be limited and accountability is vital, school leaders who exhibit transformational leadership qualities can foster a culture of transparency, responsibility, and innovation in financial management. By articulating a collective financial vision and leading by example, these leaders promote collaboration among staff, enhancing financial decision-making processes and the effective use of restricted resources. This leadership style not only aids in realizing educational aims but also reinforces the ethical and responsible management of public funds within a school environment.

Furthermore, transformational leadership improves financial accountability and staff motivation through its focus on creating a commitment to organizational objectives. School leaders who effectively communicate expectations and nurture a trusting atmosphere can motivate teachers, bursars, and other stakeholders to take charge of budgeting, expenditure monitoring, and financial reporting. This engagement strengthens internal control measures and boosts adherence to financial regulations. Additionally, by practicing individualized consideration, transformational leaders can evaluate their team's strengths and weaknesses and invest in specific capacity-building initiatives. Through mentoring and professional development, school leaders can address skill deficiencies among staff managing financial tasks, thereby enhancing the financial management skills of the entire school community (Bush & Glover, 2014).

2.2 Empirical Review

Understanding and managing unit costs is an essential competency for school heads, ensuring the effective allocation of resources and the sustainability of educational institutions. Research indicates that many school administrators in developing countries lack sufficient training and skills in financial management (The United Nations Educational, Scientific and Cultural Organization [UNESCO], 2014). This deficiency can result in inefficient resource use, misallocation of funds, and ultimately, poor educational outcomes. For instance, Omari (2016) points out that inadequate financial management training among Tanzanian school heads leads to ineffective budgeting and resource allocation, negatively affecting the quality of education.

A study conducted in Romania by Căldăraru et.al (2022) to examine the financial challenges faced by school principals in pre-university institutions in Europe during the COVID-19 pandemic highlighted how principals' financial management skills significantly impacted their ability to allocate and utilize funds effectively amidst reduced budgets and increased expenditures. The study underscores the critical role of financial competencies in ensuring the continuity and quality of education during crises. The results of this research indicated that the financial competencies of school leaders had a significant impact on how school funds were allocated and utilized. The research did not examine the effects of cultural differences on financial management practices. In contrast, Mbatha and Mokoena (2021) conducted a study in South Africa's public secondary schools, called *Financial Management Skills of Principals in South African Secondary Schools*, which utilized a qualitative case study approach with 50 school heads selected through purposive sampling to identify deficiencies in financial management training among these leaders. Due to its limited sample size, the results of this study might not be representative.

Naidoo (2019), in the research titled "Professional Development of School Principals: A South African Perspective," indicated that continuous professional development, which includes mentorship and peer learning, greatly improves the financial management capabilities of school leaders. This suggests that implementing similar initiatives in the Arumeru District could produce beneficial outcomes, particularly in financial management. Likewise, Bush and Oduro (2006), in their study "New Principals in Africa: Preparation, Induction, and Practice," identified considerable shortcomings in leadership training, especially concerning financial management. School leaders frequently lack the essential skills needed to manage resources effectively. This indicates that investing in leadership training programs is crucial for enhancing financial management in schools.

In Kenya, Mobegi et al. (2020) found that a majority of school leaders lacked the necessary financial management and accounting skills, which caused them to depend on unqualified accountants to manipulate their financial records. Furthermore, many school leaders struggled to identify mistakes and discrepancies in the financial records prepared by the bursars. Mito and Simatwa (2022) noted that the training workshops for school heads organized by the Kenya Education Management Institute (KEMI) were typically brief, and the trainers did not possess sufficient expertise in financial management. The deficiency in expertise among trainers suggests that school heads are not receiving adequate training in financial management, which is crucial for effective budgeting, accounting, and financial planning within schools. This lack of training can result in the mismanagement of funds and inefficiencies in how resources are allocated. Levin and McEwan (2001) argued that financial management skills are vital for school leaders to make well-informed decisions and to make the most efficient use of limited resources to improve educational quality.

Juma and Mwakyusa (2022) carried out a study on budgeting and financial planning in public secondary schools located in rural Tanzania, utilizing a quantitative research methodology along with a cross-sectional study design. The research included a sample of 120 school leaders selected through stratified sampling. Data was gathered via surveys and budget assessments, and the analysis was performed using descriptive statistics and regression techniques. The findings revealed a link between proficient budgeting skills and the capacity to maximize unit costs for student financing. However, the study did not include qualitative insights into the difficulties encountered by school leaders.

Likewise, Mbwambo and Chacha (2023) investigated the financial management capabilities of school leaders in public secondary schools across Tanzania. This study employed a mixed-methods approach alongside a case study design, randomly sampling 100 school heads. The research instruments utilized were questionnaires and financial documents. Data analysis was conducted using descriptive statistics and thematic analysis. The results showed a considerable deficiency in financial management training, resulting in inefficiencies in resource distribution. The research design applied in this study did not correspond to the mixed research approach used, as case studies are not a suitable research design within that context.

Furthermore, the Tanzanian educational system has experienced various reforms aimed at enhancing financial management in schools. The 2014 Education and Training Policy highlights the necessity for improved financial management training for school administrators (Ministry of Education and Vocational Training, 2014). Despite these

initiatives, the actual execution and effectiveness of such training programs remain questionable, particularly in the Arumeru District.

A study conducted by Nelius and Onyango (2022) examined the financial control challenges faced by school heads in public secondary schools in Bukombe District, Tanzania, identifying multiple obstacles such as inadequate training and transparency, limited funds, and poor collaboration with stakeholders. This indicates that without adequate training, school heads might lack the essential skills and knowledge necessary for implementing effective financial control strategies. Such deficiencies can lead to poor financial management, resulting in inefficient resource usage and the potential for financial mismanagement. According to Leithwood et al. (2008), effective school leadership that includes financial management is essential for enhancing school performance and student success. Tailored training programs aimed at improving financial literacy among school heads can help bridge this gap.

Nachinguru and Mwila (2023) researched financial resource management, focusing on the current conditions and challenges faced by public secondary schools in Kinondoni Municipality, Tanzania. Grounded in the agency theory initially proposed by Ross (1973), this study utilized a mixed-method research approach in combination with a concurrent transformative research design. The participant sample consisted of 39 individuals, including 22 teachers, 6 school heads, and 5 members of the school board. Data was collected through questionnaires, interviews, and document analyses. The findings suggested that the level of financial resource management demonstrated by heads of public secondary schools was considerably low. Contributing factors identified included inadequate financial management skills, lack of clear financial guidelines, political interference, and corruption among committee members. However, it is important to note that the research design used did not closely align with the mixed-methods research approach.

The study was conducted by Maige et al. (2024) on the Need for Effective Leaders in Financial Management in Public Secondary Schools to Eradicate Poverty in Tanzania. Sub-Themes- Education Access and Quality. Revealed that barriers faced strategies of financial management strategies include inadequate strategic planning to resolve problems, inadequate knowledge and skills, leaving decisions to the heads of schools, inadequate committed heads, inadequate operational money, and interference from politicians. The study recommends that School leaders should be trained in financial management so that they can be effective in their financial management. This can be done by holding regular capacity-building workshops, seminars, and attending Conferences, which will keep them updated on any emerging issues.

Rupia and Musa (2022) examined the extent to which school leaders are equipped to handle financial resources in public secondary schools within the Kwimba District of Mwanza, Tanzania. The research was based on the Budget Theory framework. A mixed-methods approach was utilized, employing a convergent parallel design to gather data from 104 participants through questionnaires and interview guides. The findings indicated that when appointed, school leaders lacked adequate preparation for financial management, leading them to primarily depend on their personal experience rather than technical expertise. This deficiency in readiness resulted in problems related to financial mismanagement and ineffective budgeting. As a result, the study suggests several strategies to improve financial management in schools, including hiring qualified school accountants, providing training for school leaders, and involving teachers in financial decision-making.

Given the critical role that school heads play in managing finances and the significant challenges they face, it is imperative to assess their skills in handling unit costs. This assessment will provide insights into the current state of financial management in public secondary schools and identify areas where further training and support are needed. Understanding the skills of school heads in this domain will also help policymakers design more effective training programs and interventions to enhance financial management practices, ultimately leading to better educational outcomes. However, in the studies reviewed above, there is no study which is conducted in the Arumeru district council on determinants of financial management practices among school heads in public secondary schools: a case of Meru district council, Tanzania.

The management of school finances is a fundamental duty of the school leader. For the school to gain advantages from its finances, proper management is essential. Nevertheless, there are complaints that school leaders are misusing funds, which ultimately harms the schools, especially the students (Amos & Koda, 2018). Similarly, Ndlovu (2013) argues that while some dishonest individuals among the school heads are guilty of misusing school funds, in most instances, heads struggle to account for finances due to insufficient financial knowledge and expertise in financial matters. Chundu et.al (2024) revealed that heads of public secondary schools face challenges, particularly on budgetary issues, school accounts, financial reviews, financial accountability, and financial recordings, which reduce work ability and responsibility. According to Mapolisa et al. (2016), a significant number of principals and members of school governing boards lack essential financial understanding and skills, leading to substantial pressure as they find themselves unable to manage finances effectively.



Maige et al. (2024) carried out a study focused on evaluating the effectiveness of the financial management skills possessed by school heads in providing quality education in public secondary schools. By utilizing secondary data sources, the research highlighted the importance of essential financial competencies, including fund mobilization, budget oversight, assessment, and auditing. The results showed that a significant number of school heads were deficient in financial management skills, leading to inadequate oversight and inefficient utilization of school funds. Alongside these skill gaps, other challenges included a lack of funding and weak monitoring and evaluation systems. The authors suggested strategies such as enhancing capacity, decentralizing financial authority, and aligning with institutional missions and visions to improve financial accountability. They advocated for making financial management competency a requirement for promotion to leadership positions within school administration.

Amos et.al. (2021) conducted a study to evaluate how effectively school heads manage finances to ensure quality education in secondary schools in Tanzania. It analyzed secondary data from various sources and discovered that essential financial management skills—such as fundraising, budgeting, and auditing—are often lacking among school heads. Key challenges identified include insufficient financial resources and poor oversight of school finances. To address these issues, the study recommends strategies like enhancing the financial management skills of school leaders through capacity building, decentralizing financial decision-making, and improving monitoring and evaluation processes. It also emphasizes the need for these skills to be a requirement for hiring or promoting school administrators. However, the study relies exclusively on secondary data, which limits the originality of its findings and does not capture the lived experiences or contextual insights from school heads themselves.

III. METHODOLOGY

This study employed a quantitative research approach, aimed at collecting and analyzing objective numerical data to describe the characteristics of the population under investigation. A descriptive research design was specifically utilized to provide a detailed and systematic account of the phenomenon being studied, without manipulating any variables. The target population included all twenty-nine heads of public secondary schools within the Meru District Council. To ensure that each member of the population had an equal opportunity to be selected, a simple random sampling technique was implemented. Through this method, a sample of fifteen public secondary school heads was randomly chosen to participate in the study. Data were collected using structured questionnaires, carefully designed to collect relevant information aligned with the research objectives. The questionnaire incorporated both closed-ended questions, facilitating the easy quantification of responses and ensuring consistency across participants. Descriptive statistical methods, particularly percentages, were employed to analyze the data, thus summarizing, organizing, and interpreting the findings in a meaningful and coherent manner.

IV. FINDINGS & DISCUSSION

4.1 Response Rate

The study included 20 respondents who were given questionnaires having open and closed questions. The return rate of the respondents was 100%, which highlights an outstanding level of participation and commitment in this study.

4.2 Findings

The following are the responses as extracted from the questionnaires:



Table 1
Respondents' Views on Financial Management Practices among School Heads in Public Secondary Schools

	STATEMENTS	RESPONSES				
01	Understanding of the concept of unit cost	Clear understand	Somewhat clear understanding	Limited understanding	No Understanding	
		20% N=	46% N=	24% N=	10% N=	
02	The primary factors influencing the unit cost in a secondary school	Teachers salary	Classroom maintenance	Administrative cost	Infrastructure	Others
		55% (N=11)	15% (N=3)	10% (N=2)	15% (N=3)	5% (N=1)
03	Involvement in the budget allocation process	Highly involved	Moderately involved	Minimally involved	Not involved:	
		55% (N=11)	30% (N=6)	9% (N=2)	6% (N=1)	
04	Measures currently implemented to improve efficiency and reduce unit cost	Staff training programs:	Resource sharing between departments	Energy-saving initiatives	Procurement optimization	others
		35% (N=7)	20% (N=4)	20% (N=4)	14% (N=3)	11% (N=2)
05	I have received formal training or professional development related to financial management and unit cost analysis.	I have received formal	I didn't receive			
		45% N=9	55% N=11			
06	Open-ended question: Mention extra measures to improve efficiency and reduce units	Training program Technology integration Collaboration, resource sharing Regular financial audit Incentive programs Community Engagement				

4.3 Discussion

The findings illustrated in Table 1 provide important insights into the financial management practices of school heads in public secondary schools within the Meru District Council, Tanzania (N = 20). These practices highlight the degree to which financial management principles are comprehended and implemented at the school level. Furthermore, they serve as a foundation for evaluating the effectiveness, challenges, and opportunities for improvement in managing financial resources within the district's educational sector.

Understanding of Unit Cost: The respondents were asked if they were aware of the concept of unit cost in the context of secondary education. Their responses are as follows: Clear understanding (20%), somewhat clear understanding (46%), Limited understanding (24%), and no understanding (10%). The majority (46%) of respondents have a somewhat clear understanding of the term "unit cost". This indicates that there might be a need for more targeted training or resources to improve the understanding of unit cost concepts among the heads of schools. The government may need to invest in training programs or develop clearer communication materials to ensure that all stakeholders have a consistent understanding of terms like unit cost. This aligns with research by Musheke and Phiri (2021), which highlighted the importance of effective communication in improving organizational performance. By addressing the comprehension level of terms like "unit cost," the government can enhance internal processes and decision-making.

Factors Affecting Unit Cost: Respondents were asked to identify the primary factors influencing the unit cost in a secondary school. The following are their responses in a percent: Teacher salaries (55%), Classroom maintenance (15%), Administrative costs (10%), Infrastructure upgrades (15%), others (5%) Teacher salaries are identified as the primary factor affecting unit cost by more than half of the respondents claimed. This suggests that salary management is crucial in controlling unit costs. Other factors like classroom maintenance and administrative costs also play significant roles, indicating a need for balanced budget allocation.

Involvement in the budget allocation process: The following are participants' responses on whether they are involved in the budget allocation process. The following are the percentages of responses: highly involved: 55%, moderately involved: 50%, minimally involved: 9%, and not involved: 6%. A significant majority of school heads

(55%) are highly involved in the budget allocation process, indicating they play a key role in financial decision-making. School heads have a deep understanding of their schools' needs and priorities. Their involvement in budget allocation ensures that financial decisions are based on on-the-ground realities and immediate educational needs. This can lead to more effective and targeted use of resources, enhancing the overall quality of education provided (Leithwood & Jantzi, 2008).

According to Brighthouse & Woods (2013), when school heads are actively involved in the budget allocation process, there is likely an increase in accountability and transparency in financial management. School heads can ensure that funds are allocated appropriately and spent efficiently, reducing the risk of financial mismanagement. This enhanced accountability is crucial for building trust among stakeholders, including teachers, parents, and the wider community.

Improving Efficiency: Measures currently implemented to improve efficiency and reduce unit cost: the following were responses from participants: Staff training programs: 35%, Resource sharing between departments: 20%, Energy-saving initiatives: 20%, Procurement optimization: 14%, others: 11%. From the above findings, the responses show that a variety of measures are being implemented, with staff training programs being the most common. This indicates a focus on enhancing staff capabilities as a means to improve efficiency and reduce costs. This indicates a focus on enhancing staff capabilities as a means to improve efficiency and reduce costs. According to Lysons and Farrington (2006), schools that prioritize procurement optimization are likely to see improved financial performance due to reduced costs and better management of financial resources. This can free up funds for other critical areas, such as educational programs, infrastructure development, and student support services.

Responses were asked about the measures currently implemented to improve efficiency and reduce unit costs in secondary schools. The responses were as follows: Developing and implementing comprehensive training programs focused on advanced financial management and unit cost analysis to address gaps in proficiency. Technology Integration: Utilize financial management software and tools to streamline budgeting processes, track expenses, and improve overall financial efficiency. Collaborative Resource Sharing: Foster partnerships and collaboration between schools to share resources, reduce costs, and enhance operational efficiency. Regular Financial Audits: Conduct regular financial audits to identify areas of waste, improve transparency, and ensure accountability in financial management. Incentive Programs: Introduce incentive programs for staff who contribute to cost-saving initiatives and efficient resource management. Community Engagement: Engage with the local community to garner support, raise additional funds, and involve stakeholders in financial decision-making processes.

Training and Support: Respondents were asked if they have received formal training or professional development related to financial management and unit cost analysis: The finding shows that 46% of respondents have received formal training in the management of unit cost while 54% of respondents said they didn't receive any training on unit cost management this means that the majority of respondents have not received formal training, suggesting a gap in professional development opportunities that could be addressed to improve financial management skills. Furthermore, 72% of respondents showed Interest in participating in training sessions or workshops focused on unit cost management, while 28% were not interested in that kind of training. This shows that there is a strong interest in training sessions or workshops, indicating a demand for professional development in unit cost management among school heads.

V. CONCLUSION & RECOMMENDATIONS

5.1 Conclusion

The analysis shows that while school heads in the Meru District Council generally demonstrate a moderate understanding of unit cost concepts and play a significant role in budget allocation processes, notable disparities persist in their overall financial management capabilities. Although various efficiency-enhancing strategies, such as staff training, procurement optimization, and resource-sharing initiatives, are currently being implemented across several schools, the findings also reveal that more than half of the school heads lack formal training in financial management. This gap substantially limits their ability to perform effectively in key financial areas, particularly in calculating, analysing, and managing unit costs. The study thus highlights the urgent need for comprehensive and sustained capacity-building programs aimed at bridging these competency gaps. Such programs would enhance not only the confidence and effectiveness of school heads in financial oversight but also strengthen their skills in resource mobilization, strategic budgeting, and optimal resource utilization for improved educational outcomes.



5.2 Recommendations

Based on the findings and analysis of the skills of school heads in managing unit costs for financing students, the following recommendations are proposed to improve financial management and efficiency in public secondary schools in Arumeru District Council:

The government should provide extensive training for school heads on financial management and unit cost analysis. This can be achieved by establishing ongoing professional development opportunities through workshops, seminars, and online courses to keep school leaders informed about best practices. Administrators should provide advanced financial management tools to aid in accurate budgeting, forecasting, and monitoring of unit costs. Implement procurement optimization strategies, such as bulk purchasing, competitive bidding, and long-term supplier agreements, to reduce costs and improve efficiency. Implement energy-saving initiatives and resource-sharing practices to lower operational costs, thereby improving the efficiency and effectiveness of financial management in public secondary schools. These recommendations aim to enhance the financial management capabilities of school heads, ensuring better resource allocation and improved educational outcomes in the Arumeru District Council and Tanzania in general.

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