

INVOLVEMENT OF SCHOOL MANAGEMENT TEAM IN THE PREPARATION OF FINANCIAL PLANS IN SECONDARY SCHOOLS MANAGED BY THE CATHOLIC DIOCESE OF MOSHI, TANZANIA

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Abstract

The study examined the level of involvement of school management team (SMT) in the preparation of school financial plans in secondary schools managed by Catholic Diocese of Moshi (CDM). The study was guided by Participative Leadership Theory developed by John Cotton. The study used convergent design under mixed method approach. Probability and Non Probability Sampling were used to get participants. The sample for the study included the total of 82 participants. The instruments for data collections were questionnaires, interview guide and document analysis schedule. The reliability of quantitative data was established through Cronbach Alpha; while qualitative data was established through Triangulation. The quantitative data was coded and analyzed into percentages, frequencies and mean scores using Statistical Package of Social Sciences (SPSS) version 26 and presented tables. Qualitative data was analyzed by interpreting direct quotations and presented in narrative form. The findings revealed that in most of the schools, there was low level of involvement of SMT in the preparation of school financial plans. SMT members in some schools were not delegated power; there was low level of involvement in meetings, procurements and school projects. Training through seminars and workshop may make school heads involve team members in managing institutional resources.

Keywords: Involvement, School Management Team, Financial Resources, Financial Management, Catholic Diocese of Moshi

1. Introduction

1.1 Background of the Problem

Financial management is one of the most fundamental practices in any organization in the world including educational institutions. Financial management essentially means planning, organizing, directing and controlling the financial activities in schools so that the financial resources are used in an efficient and effective manner. Various forms of leadership training on financial resource management in schools in Europe have shown a need to train staff to work as a team. Financial management in schools in Slovenia have shown that schools have no prepared rules for planning and reporting as required by government legal provisions. (Fedena, 2019)

The School Management Team (SMT) is the organ in school with the sole function of giving leadership guidance, direction and assistance to the school head. The School Management Team (SMT) in African context holds formal position of leadership in school organizational structure. From that factor, the SMT symbolizes the system of administration in which school leadership is distributed to other subordinate staff members. Teachers are expected to take leadership roles among others; that of a leader, manager and administrator in assisting school head in the management of the school. According to Ntuzela (2018) there is still a traditional way of thinking about management of school as one-man task than the recommended way of distributed leadership.

According to Education Sector Development Plan-ESDP-(2018) the School Management Team (SMT) is composed of Head of School, Deputy Head, School Accountant, Academic Master and Discipline Master. The SMT is responsible for ensuring proper implementation of Educational and Training Policy by preparing school development plans and budget; ensuring high quality for new constructions and school maintenance; receiving school inspection reports and implementing inspection recommendations; ensuring proper record keeping and management of funds collected and grants received from donors and participating on quarterly school performance reports on finance. This policy document which was given by Ministry of Education Science and Technology has been built upon government programme document named 'Secondary Education Development Plan'-SEDP II (2010)

In schools where SMT actively participate in managing institutional resources, there is good management of financial resources and where SMT is not properly involved in the management of school finances, crises are likely to happen. It is on the basis of the aforementioned facts, that the government has continued to issue directives on the responsibilities of SMT as it is stated in the ESDP. A quick survey of the secondary schools managed by the Catholic Diocese of Moshi has raised some questions on the involvement of the SMT in the financial management of those schools as the Audit reports are scaring. Table 1 summarizes the opinions of the Auditors on the financial situations on the Schools managed by the CDM.

Table 1: The Audited Financial Statements of Some Secondary Schools managed by CDM

NAME OF SCHOOL	YEAR OF AUDITING	FINANCIAL STATEMENT
‘A’ Secondary School	2018	Unqualified (free from misstatements)
‘B’ Secondary School	2017	Qualified (excessive expenditures)
‘C’ Secondary School	2018	Unqualified (free from misstatements)
‘D’ Secondary School	2017	Qualified (no qualified accountant)
‘E’ Secondary School	2018	Unqualified (free from misstatements)
‘F’ Secondary School	2017	Qualified (poor record keeping)
‘G’ Secondary School	2018	Qualified (misappropriation of funds)

(Source: Audited Reports - Educational Department of the CDM, 2020)

The Table 1 indicates the financial audit reports some of the secondary schools managed by CDM. Four schools (57%) among seven as indicated in Table 1 had qualified (this means bad report) on the management of school finance as it was portrayed by external auditors’ report. Various reasons were also given for such reports; school B had excessive expenditures, school D had no qualified accountant, School F had poor record keeping while school G had misappropriated the school funds. This is the evidence of existence of problem with regard to the level of participation of SMT in the management of financial resources. To manage a school is not the work of one person but a team work. Some heads of school tend to prefer working with school accountant alone while excluding the rest of the SMT members. The ability of SMT to produce desired results in these schools is questionable. Such situation has prompted the

researcher to undertake this study. Therefore, the research work has examined the level of involvement of the SMT in the preparation of school financial plans of the secondary schools managed the Catholic Diocese of Moshi.

1.2 Statement of the Problem

Despite the fact that the government has emphasized on decentralization of authority in administering schools through participative leadership style, little has been done on involvement of SMT in managing financial resources. There is still a traditional way of thinking about management of school as one-man task than the recommended way of distributed leadership. (Ntuzela, 2018) However, mismanagement of financial resources in secondary schools has persisted over the years in Tanzania. Acts of fraudulent on finance sometimes result into unbearable debts in schools and inadequacy in curriculum resources. Government, diocesan administrators, parents and societies at large are arguing about SMT underperforming their roles on managing institutional resources such as planning of financial resources. Less involvement of SMT on financial administration has resulted into lack of trustworthiness and transparency on financial affairs in working place. Eventually, schools lose their credibility as a socializing agent with no spirit of cooperation and team work.

Studies by Fitzgerald and Drake (2015); Idris (2019); Basson and Mestry (2019); Munge et al., (2016) and Bokera (2017) focused on how financial resources should be managed in secondary schools. From the reviewed literatures, roles of SMT in financial plans in secondary schools have not been adequately addressed. The reviewed studies addressed the roles of principals or school heads in planning for financial resources. However, the involvement of SMT in the preparation of plans has not been done.

Therefore, the study has examined the involvement of school management team in the preparation of school financial plans. The research was conducted for the purpose of filling the knowledge gap through examining the participation of SMT in the preparation of financial plans in secondary schools managed by the Catholic Diocese of Moshi.

1.3 Objectives

To determine the level of participation in which members of school management team are involved in the preparation of financial plans in secondary schools managed by the Catholic Diocese of Moshi.

1.4 Theoretical Framework

The study was guided by Participative Leadership Theory. The proponent of this theory was John L. Cotton in 1988. He was a professor of management and director of the executive Master of Business Administration (MBA) program in the college of business administration at Marquette University, Wisconsin, United States. The theory states that the ideal leadership style is the one that takes the input of others into account. The leader encourages participation and contributions from group members and helps group members feel more relevant and committed to decision making process. (Cherry, 2019)

In administering educational institutions, school head needs to work with immediate subordinate staff; that is school management team (SMT). By encouraging participation/involvement of SMT in managing institutional resources, the school head takes the input from team members. Among the functions/inputs of SMT include planning for school funds, organizing for financial resources, preparation and keeping financial records and preparation of financial reports.

Strength of the Theory

Participative leadership improves morale. If people know they will be heard, they are more likely to contribute ideas. This is a fundamental requisite for a happy and motivated workforce. It encourages collaboration. Employees have a forum whereby their ideas are heard based on their opinion or experience. Participative leadership opens up organization. Involving employees in decision making means more transparency. As a result, it improves workers retention since they feel valued and form part of the organization. (Wilson, 2019) In the same way, by involving staff members in administrative duties, the school head takes the ideas/inputs from the SMT and work together as a team in the management of institutional resources including financial planning. The school head works with SMT in the realization of school goals. This increases commitment of staff members, hence increase job satisfaction.

Weaknesses of the Theory

Participative management style can lengthen the decision making process since managers want each member to weigh in on the situation at hand. When an urgent matter arises, this type of a leader may take too long to reach conclusion. In participative leadership style, there is increase in the likelihood of conflict. When multiple people are voicing different opinions, conflict is likely to happen. (HRDQ, 2020) If every school plan has to be validated by SMT, this may reduce efficiency in organization's decision making process and implementation of school development plans.

Relevance of the Theory to the Study

The participative leadership theory was applicable in the study because the school head manages the institutional resources in cooperation with the school management team (SMT). The SMT participate actively in the management of financial resources if they are involved in every stage of planning process and in the formulation of school financial plans. By adopting participative leadership style, the school head in collaboration with SMT will be able to manage properly financial planning which will result into establishment of physical infrastructures, provision of quality education, provision of opportunities for staff training and development, establishment of income generating activities and proper salary administration. Therefore, the research study has been anchored in participative leadership theory because the theory elaborates well how school head should work with SMT. The strengths of the theory are more evident than the weaknesses of the theory.

2. Literature Review

The main scope of a literature review of this study was to focus on empirical studies related to the involvement of school management team in the preparation of financial plans in secondary schools.

Fitzgerald and Drake (2015) published a research article titled 'Responsibility for Financial Management in Secondary Schools in United Kingdom'. The focus of the study was to explore how school financial plans were handled by school head. The researcher used case study design to conduct research. Interview guide was used to collect data from three stakeholders; the head

teacher, a member of financial subcommittee of the governing board and a local authority finance officer. The study found out that financial management was increasingly being prescribed without clear guidelines. There was increasing delegation of financial responsibility to the governing board as part of overall responsibility. Although the researchers presented how financial management responsibility is discharged and relationship between school financial subcommittee and school governing body; the researchers overlooked the relationship between the involvement of SMT and the management of school finance. The researcher did not involve the teachers in the sample who are key stakeholders in the planning and implementation of school financial plans. Therefore, in this study; the researcher filled the knowledge gap through involving teachers in data collection with regard to planning for financial resources in secondary schools.

Idris (2019) published research article titled ‘The Role of Principal in School Financial Management in Public Secondary Schools in Zoba Dehub, Eritrea’. The focus of the study was to discover the role of principal in school financial planning to understand principals’ ability to manage the school funds. Both qualitative and quantitative methods were used. Questionnaire was used as instrument for data collection. Descriptive analysis based on frequency and percentage was used to analyze closed ended items, while open ended items were analyzed through narrative analysis. In the findings, it was revealed that financial reporting was done by principals and school accountants alone. The further revealed that most of the schools have no budget calendar to plan and spend financial costs and financial reporting was done on monthly basis. However, the study did not tell whether SMT participated in planning and spending financial costs. The study did not indicate the instruments which were used to collect qualitative data which could be used for triangulation. Therefore, the current study filled the knowledge gap by using interview guide as an instrument for collecting qualitative data for triangulation.

Basson and Mestry (2019) published a research article titled ‘Collaboration between School Management Teams and Governing Boards in Effective Management of Public Secondary Schools Finances in South Africa’. The focus of the study was to explore the necessity for SMT to collaborate with the principals and School Governing Boards (SGB) in school development plans. Qualitative research approach was used to determine the factors that drive the authentic

collaboration among SMT and SGB. In the findings it was revealed that structures and opportunities were not created to enable effective communication and team work among role players. It was recommended that cultivating and sustaining collaborative relationships between members of SMT and SGB will contribute to effective financial planning. Although in the study, the researches recommended that cultivating and sustaining collaborative relationship between members of SGB and SMT will contribute to effective financial management, nevertheless, the researchers did not present how principals involved SMT in managing school finance. The current study examined the involvement of SMT on management of financial resources in secondary schools.

Munge et al., (2016) published research article titled 'Factors Influencing Financial Management in Public Secondary Schools in Nakuru County, Kenya'. The focus of the study was to examine the school management practices on finance. The study was guided by Budget Control and Agency Theory. The study adopted a cross-sectional survey research design. Structured questionnaires were used as data collection tool. The study established that budget management and financial controls positively influenced financial management. The study recommended that public secondary schools should have a budget control mechanisms and strong financial controls. However, in the findings, the researcher did not present the level of involvement of SMT in preparing school financial plans. SMT is a key player in the management institutional resources. Therefore, in this study, the researcher filled the knowledge gap through examining the level of involvement of SMT in the preparation of financial plans in secondary schools.

Bokera (2017) conducted a research on assessment of financial resource management in secondary schools in Tanzania. The focus of the study was to explore stakeholders' involvement in financial resource planning in secondary schools. The study employed qualitative research approach, whereby Kinondoni Municipality was used a case study. The schools and participants were selected through purposive and snowball sampling. Data were collected through interview guide, focus group discussion and documentary review. In the findings, it was revealed that school boards had problems in the planning for financial resources. Most of school administrators lack proper direction on how school funds should be organized and managed. The researcher recommended the school to increase and improve their financial management

practices and should improve their controlling practices in all areas. Researcher presented that the implementation and control of the budget and evaluation continued to be challenging issue and make most of educational programmes unsuccessful; however, in the study, the researcher did not include the participation of SMT which is a key stakeholder in planning for school finance. Therefore, in this study, the researcher filled the knowledge gap through examining the involvement of school management team in planning for school finance in secondary schools.

The researcher reviewed various studies related to school management team on financial management. In the review of related studies, several gaps have been identified whereby empirical studies vary in terms of focus, design, methods, context and findings. From the reviewed literature conducted within and outside Tanzania concerning financial management, some of the studies have inadequate information. Most of the studies researched on the role of principals or school heads on financial management. From the reviewed literatures, no research work had been done on the level of involvement of school management team in the preparation of financial plans. It is from this scenario that the researcher undertook the research study in order to fill such knowledge gaps.

3. Research Methodology

The study has employed convergent design under mixed method approach. The purpose of using this design is to collect both quantitative and qualitative data simultaneously and compare the results to obtain a more complete understanding of the research problem. The researcher mixed the two databases by merging the results during interpretation to ensure the two data sets conform. Convergent design helped in interpreting the findings of two databases by convergence; hence, there was convergence between data obtained from questionnaires and interview guide. The design enabled the researcher to collect large amount of data for a short period of time from variety of respondents. (Creswell and Creswell, 2018)

The target population in the study comprised of thirty four (34) secondary schools managed by CDM. All heads of schools and school accountants were included in the study. One hundred and eighty (180) secondary schools teachers were included. The sample for the study included nine schools; one educational director, nine heads of schools, nine school accountants, twenty seven

members of school management team and thirty six teachers hence the total of 82 participants. Ogula (2010) argued that the ideal sample should be large enough to serve as an adequate representation of the population about which researcher wishes to generalize the results and small enough to be economically fair in terms of subject availability, expenses (time and money) and complexity of data analysis. Creswell and Creswell (2018) argued that 20 percent of the target group in the target population is acceptable to constitute the sample size.

The methods of sampling which were used to select sample representativeness were Stratified Sampling and Simple Random Sampling. Stratified Sampling was used to group schools (co education and single sex) and teachers into two strata. Simple Random Sampling was used to select participants from both strata. Direct inclusion was used to get heads of schools, school accountants, Diocesan Educational Director and members of school management team. The instruments used to collect data were questionnaire, interview guide and document analysis schedule. Questionnaires were administered to SMT members and teachers while interview guide was carried out with Heads of schools and Diocesan Educational Director. Document analysis schedule was used to collect data from school accountant's office. The reliability of quantitative data was established through Cronbach Alpha; ($r=0.93$ for SMT's questionnaire and $r=0.62$ for teachers' questionnaire) while the reliability for the qualitative data was established through triangulation of data. The quantitative data collected was coded, entered into the computer then analyzed into percentages and frequencies by using Statistical Package for Social Sciences (SPSS) version 26. The qualitative data collected was analyzed by interpreting direct quotations and presented in narrative form. The responses were organized on the basis of research question.

4. Findings and Discussion

4.1 School Management Team's Response on Involvement in Preparing Financial Plans

The research objective sought to find out the level of involvement of School Management Team (SMT) in preparing financial plans in secondary schools. The respondents were members of school management team as summarized in Table 2

Table 2: SMT Members’ Response on Involvement in Financial Plans

Variables	VLL		LL		ML		HL		VHL		Mean
	f	%	f	%	f	%	f	%	f	%	
i. The school head often calls regular meetings with the school management team	8	32.0	10	40.0	4	16.0	3	12.0	0	0.0	2.59
ii. The school head delegates power to school management team on financial affairs	6	24.0	8	32.0	4	16.0	4	16.0	3	12.0	2.69
iii. The school management team participates in the preparation of school financial plans	7	28.0	10	40.0	6	24.0	2	8.0	0	0.0	2.92
iv. The school head takes the advice of team members in management of school finance	10	40.0	6	24.0	5	20.0	2	8.0	2	8.0	2.64
v. The school management team are involved in the establishment of income generating projects	2	8.0	4	16.0	9	36.0	5	20.0	5	20.0	3.85
vi. School management team participate in the procurement of goods and services in the school	2	8.0	5	20.0	11	44.0	6	24.0	1	4.0	3.68
vii. School management team informs teachers and on school financial plans	5	20.0	12	48.0	3	12.0	3	12.0	2	8.0	2.48
viii. School management team involves heads of departments in determining the curriculum resources	0	0.0	5	20.0	9	36.0	6	24.0	5	20.0	3.90
ix. School management team is involved in organizing and conducting fundraising at school	8	32.0	10	40.0	5	20.0	2	8.0	0	0.0	2.62
x. School management team knows what goes on in the school financial issues	6	24.0	8	32.0	6	24.0	5	20.0	0	0.0	2.78
Average Mean Score											3.01

(Source: Field Data, 2021)

Key: f=Frequency %=Percentage VLL=Very Low Level; LL=Low Level; ML= Moderate Level; HL=High Level; VHL=Very High Level

Findings in Table 2 reveal that 48% of the SMT members rated that school management team communicates the financial plans to teachers and students at low level; while 20% of the team members indicated a very low level of the practice. Meanwhile, 12% of the SMT members graded that school management team informs teachers and students on school financial plans at moderate level and 12% of the team members rated high level of communication. From these findings, the practice of SMT to communicate school financial plans to teachers and students

was done at low level by mean score of 2.48. From the findings, the low level workers are not involved in determining which schools plans are to be prioritized in each academic year. Teachers and students are key stakeholders in the implementation of any school plan. To sideline such members is to reduce the efficacy of the school financial plans. This might be due to the common practice that the decision making process is usually done by top management. The findings of the study concurred with Basson and Mestry (2019) who presented in their findings that structures and opportunities were not created in schools to enable effective communication and team work among role players in the financial plans.

Furthermore, the research findings show that 44% of the members of SMT indicated that they participate in the procurement of goods and services at moderate level; while 24% of the team members indicated that they participate at high level. Moreover, 20% of the members indicated that they are involved at low level. Therefore, according to the findings, SMT members participate in the procurement of goods and services for the school by mean score of 3.68. This might be due to existence of procurement team in schools as directed by the Diocese. From the findings, the school management fairly adheres to the financial guidelines given by the Diocese to avoid misappropriation of school funds. The findings concurred with Cherry (2019) who advocated that in using Participative Leadership Theory, leaders should take the inputs of subordinate members in the implementation of organizational plans.

Results in Table 2 reveal that 40% of SMT members indicated low level of participation in which school head calls meetings with the team members; while 32% of SMT members rated school heads convening meetings with SMT at a very low level. Again, 16% of the team members indicated moderate level of involvement in which school head calls meetings with the team members and 12% of the team members indicated high level of involvement. From the findings, the practice of calling regular meetings for SMT members was low as indicated by mean score of 2.59. This might be due the fact that most of the decisions made on school finance is done by school head and school accountants alone, thus, sidelining other members. This could mean that there was low level of involvement in which SMT participates in school financial plans. As a result, the ability of the team members to deliver desired results was lowered. The finding was in consistency with Venkatesh (2020) who asserted that among the limitations of the

Theory of Management by Objectives (MBO) was that, many managers dictate the goals and targets with no input permitted from the subordinates and then demand the goals be achieved in a specified time. This destroys workers' morale, initiative and performance.

Furthermore, the research findings showed that 40% of the SMT members indicated low level of participation of the members in the preparation of school financial plans; while 28% of the team members indicated very low level of involvement. According to the findings, there was low level of participation of SMT members in the preparation and implementation for school financial plans by mean score of 2.92. This might be due to the fact that the school heads prefer to work with school accountants. This would mean that most of the school heads do not adhere to the government policy document 'Education Sector Development Plan'-ESDP-(2018) which requires school management to work as a team. The findings of the study concurred with Idris (2019) who asserted that financial reporting was done by principal and school accountant alone. Little knowledge on financial management which troubled the principal was due to lack of participation of stakeholders.

Research findings show that 40% of the SMT members indicated that the school head takes the advice of school management team at a very low level; while 24% of the members indicated low level of the practice. Besides, 20% of members indicated moderate level in which school head takes the advice from subordinates and 8% of the members indicated high level of the practice. According to the findings, most of the school heads do not take the advice from the members of school management team in the management of school finance by mean score of 2.64. This might be due to the fact that most of school heads prefer authoritarian leadership style. This would mean that most of the financial planning in most of the schools is done by school head; that is autocratic type of leadership. In this type of leadership, there is rare input on the part of team or group members; instead, team members are tasked with implementing the leader's decisions and choices. Therefore, there is a need for school heads to be given seminar or workshop or courses on management and leadership skills to equip them. During one interview, one of the school heads (SH) said the following:

“In rare cases, I seek the advice of the SMT members with regard to financial plans such as construction activities. In most cases, I take the plans to the school board. If the board affirms the plan, then I give the feedback to the SMT.” (SH 1, Interview, 25th May 2021)

Findings from the open ended items shows that school heads were not using tenets of Transformational Leadership Theory in the management of school; which asserts that leaders should act as mentors to their followers and reward them for creativity and innovation. The team members are empowered to make decisions and are always provided with needed support to implement their decisions. (Juneja, 2020) It is the best leadership style to ensure maximum cooperation from the staff members. Arising from the findings is that, there is coherence on how SMT members responded to closed ended items and open ended items.

Similarly, 36% of the SMT members rated that school management team involve heads of departments in determining curriculum resources needed at moderate level; while 24% of the team members indicated that school management team involves heads of department at high level. Moreover, 20% of the SMT members rated that school management team involves heads of departments in determining the curriculum resources needed at low level. From the findings, it was observed that school management team involved teachers and heads of departments in determining the teaching-learning resources needed in school by mean score of 3.90. This might be due to the fact that heads of departments are more aware of the shortage of the teaching-learning resources in their area of supervision than school heads. This means that SMT are aware of the need to consult their subordinates in getting accurate information on the situation existing in their departments to reduce complaints and increase participatory approach in managing the school. This was in agreement with the comments given by one of the school heads during the interview:

“Before setting new school budget, we require the heads of departments to enlist the missing curriculum resources in their respective departments. Then we incorporate the needs into budget. Then the school board approves the budget ready for implementation.” (SH 2, Interview, 24th May 2021)

The findings from the open ended items shows that members of SMT involved teachers and head of departments in arranging financial plans such as increasing the number of textbooks and

reference books, laboratory apparatus, chemicals and teaching aids. By involving teachers, one gets accurate information about the situation in school in all aspects.

Research findings reveal that 36% of the SMT members indicated moderate level of involvement of school management team in the establishment of income generating activities in school; while 20% of the members indicated high level of involvement. Additionally, 20% of the members indicated very high level of participation in the establishment school projects and 16% indicated low level of involvement. According to the findings, there was average level of participation in which school management were involved in the establishment of income generating activities in school by mean score of 3.85. This might be due to the fact that the school head needed manpower to implement and supervise school projects. This implies that the school projects are sustainable since the team members feel to ‘own’ the projects. Such notion concurred with the comments given by the Diocesan Educational Director (DED) during the interview:

“The SMT members are involved in the establishment of projects in school. Some of the projects include maize farms, banana farms, dairy farming and school shop. The income obtained from these projects supplement the funds collected from school fees.” (DED1, Interview, May 31st, 2021)

Findings from the interview shows it seems that school heads in some schools work with their staff members to determine the type of projects suited to their environment and their sustainability. Such participatory style of leadership yields maximum cooperation in the implementation and supervision of school projects.

4.2 Teachers’ Response on Involvement of SMT in Preparing Financial Plans

The research objective sought to find out the level of involvement of School Management Team (SMT) in preparing financial plans in secondary schools. The respondents were teachers as summarized in Table 3.

Table 3: Teachers’ Response on Involvement of SMT in Preparing Financial Plans

(Source: Field Data, 2021)

Key: f=Frequency %=Percentage; VLL=Very Low Level; LL=Low Level; ML= Moderate Level; HL=High Level; VHL=Very High Level

The research findings in Table 3 shows that 79% of teachers indicated that SMT involved heads of departments in determining curriculum resources needed at moderate level; while 9% of teachers indicated that school management team involves heads of departments at high level. According to the findings, school management team involved teachers and heads of departments in determining the curriculum resources needed in school by mean score of 3.00. This might be due to the fact that heads of departments participated in determining the teaching-learning resources available in their area of supervision. It means school heads are aware of the need to involve their subordinates in getting requirements of each department. This reflects the Transformational Leadership Theory by James MacGregor Burns which requires leaders to work with team members to initiate change process. (White, 2018). This concurred with the remarks given by one of the school heads (SH) during the interview:

“The heads of departments determine the teaching-learning resources needed in their respective departments. The list of missing items is included in the budget. Then the school board approves the budget, followed by procurement process.” (SH 3, Interview, 26th May 2021)

Arising from the interviews is that members of SMT involve teachers and head of departments in arranging financial plans such as increasing the number of textbooks and reference books, laboratory apparatus, chemicals and teaching aids. By involving teachers, one gets accurate information about the situation in school in all aspects.

Results show that 79% of teachers rated that SMT participated in organizing and conducting fundraising at low level; while 18% of teachers indicated that school management team was involved in such practices at very low level. Therefore, there was low level of involvement of school management team in resource mobilization by mean score of 1.91. This might be due to the fact that most of the decisions made on management of finance was done by school head and school accountant. This would mean that implementation of school financial plans is not inclusive because other team members are not involved in the planning process. According to Secondary Education Development Plan-SEDP-II (2010) the main purpose of the decentralization of the management, administration, and supervision of secondary schools is to increase efficiency and responsiveness in the operation of secondary education through Decentralization by Devolution (D by D) of authority and responsibilities to lower levels of

management such as school management team. This move entails facilitate smooth and efficient management of resources. Such practices have not been fully implemented in secondary schools. This lowers down the efficiency of the SMT members.

Research findings revealed that 78% of the teachers indicated low level of involvement in which the school head takes the advice of school management team; while 18% of the teachers indicated that the school head takes the advice of team members at a very low level. According to these findings, most of the school heads did not take the advice of the members of school management team in the management of school finance by mean score of 1.85. This might be due to the fact that most of school head prefer authoritarian leadership style. This would mean that that is a need for school heads to be given seminar or workshop or refresher course on administration to equip them with leadership skills. This concurred with the comments given by one of the school heads (SH) during interview:

“Sometimes, I seek the advice of the SMT with regard to financial plans. I take the financial plans to the school board. The SMT is given feedback on the decisions made by the school board.” (SH 4, Interview, 25th May 2021)

This would mean that most of the school heads do not use Transformational Leadership Theory which requires leaders to work with team members to identify needed change, creating vision to guide change through inspiration and executing change with the committed members of the group. It is the best leadership style to ensure maximum cooperation from the staff members, as leaders and followers work with one another to achieve higher levels of motivation and team morale. (Gaille, 2018)

Furthermore, research findings in Table 3 showed that 70% of the teachers graded that the team members knows what goes on in school financial matters at low level; while 21% of teachers rated that school management team are involved at very low level. Therefore, majority of school management team members did not know what goes on in the school financial matters by mean score of 1.91. This might be due to the fact that decision making process is not inclusive. This entails that most of the financial planning in most of the schools was done by school head; that is autocratic type of leadership. In this type of leadership, there is rare input or decision-making on the part of team or group members; instead, team members are tasked with implementing the

leader's decisions and choices. This means that autocratic leadership style does not give room for SMT to exercise power on managing finance accordingly. The findings deviated from Munge et al., (2016) who established that budget management and financial controls by school management team positively influenced financial management in secondary schools.

The study findings revealed that 70% of teachers indicated low level of involvement in which the school head delegate power to team members on financial affairs; while 27% of teachers indicated very low level of involvement in the delegation of power. Therefore, most the school heads do not delegate duties to the subordinate staff members on financial affairs by mean score of 1.76. This might be due to the fact that some school heads are egocentric (it means to be self-centered person with little regard for others). This implies that decentralization of power has not been full achieved in most of the secondary schools. The findings of the study deviated from Firtzgerald and Drake (2015) who presented that there was increasing delegation of financial responsibility to the school financial committee and governing board as part of overall responsibility.

Besides, the research findings reveal that 64% of the teachers indicated low level of involvement of the team members of the SMT members in the preparation of school financial plans; while 30% of teachers indicated very low level of participation in financial plans. Therefore, there was low level of participation of SMT members in the preparation and implementation for school financial plans by mean score of 1.76. This might be due to the fact that the school heads prefer to work with school accountants. This entails that most of the school heads the school heads do not adhere to the government programme document titled Secondary Education Development Plan SEDP (2010) which requires school management to work as a team. The findings of the study concurred with Idris (2019) who established that financial reporting was done by principal and school accountant alone. Little knowledge on financial management which troubled the principal was due to lack of participation of stakeholders on finance.

Research findings showed that 64% of the teachers indicated moderate level of involvement in the establishment of income generating projects in school; while 27% of the teachers indicated low level of participation of SMT. Therefore, there was average level of participation in which school management are involved in the establishment of income generating activities in school

by mean score of 2.84. The mean is above average mean score of 2.21. This might be due to the fact that some teachers are in charge of school projects. This would mean that teachers are required to monitor the progress of school projects and suggest areas for improvement. This concurred with the comments given by the Diocesan Educational Director (DED) during the interview:

“School Management Team participates in the establishment of income generating activities in school. The income obtained from projects supplement the funds collected from school fee. This is one of the sources of school revenues” (DED 2, Interview, May 31st, 2021)

This would mean that the school heads in some schools involve staff members in the establishment of different economic activities. According to Hayes (2021) the Theory of Management by Objectives (MBO) asserts that the employer and employee plan together the objectives to be achieved; hence, improve organizational performance due to improved communication between management and the subordinates.

The SMT Members and teachers responded to research question one in the Likert scale items. The responses from both groups were to a great extent similar. The researcher triangulated data obtained from questionnaire, interview guide and document analysis schedule to increase the validity of the research results. It was discovered that school management team used financial documents properly in planning for financial resources. Although the school financial plans were well documented, the planning process was not inclusive. From the interview guide, one of the school heads admitted that he rarely took the advice from his subordinates on school financial plans. The involvement of all team members in the planning process was minimal as it was evidenced in the average mean score of 2.61 from both groups of respondents. The findings disagree with the Theory of Participative Leadership by John Cotton which propagates that leaders should encourage participation and contributions from group members and helps group members feel more relevant and committed to decision making process. (Cherry, 2019) Therefore, there was low level of involvement of SMT in the preparation of school financial plans. There is a need to train school management to work as a team as recommended by the government policy document ESDP-2018.

5.0 Conclusion and Recommendation

5.1 Conclusion

Basing on the findings of the research study, the researcher concluded that there has been low level of involvement of school management team in the preparation of school financial plans. The research study found that most of the planning and decision decisions on school finance were done by school head and school account, while sidelining other members of the team. For instance, there has been few meetings involving all members of the team and delegation of power was done at minimal level. The school heads in most of the schools rarely took the advice from their subordinates on financial plans; that is why the school management team did not know what goes on in the school financial affairs in most cases. Lack of transparency in the planning and implementation of school financial plans has lowered down the team morale among the staff members. Such situation has attracted misappropriation of school funds in some secondary schools.

5.2 Recommendation

Basing on the conclusions of the research study, the researcher has recommended the following; the school heads should adopt participative leadership style in the preparation of school financial plans. Participative leadership improves team morale. If teachers know they will be heard, they are more likely to contribute ideas. This is a fundamental requisite for a happy and motivated staff. It encourages collaboration in the implementation of school financial plans. The researcher has also recommended that there should be trustworthiness and transparency in the use of school funds. Training can be provided to school heads through seminar, workshop and courses; on how to involve members of school management team in managing institutional resources. This will update their knowledge on leadership skills to match with the changing technology in the modern world.

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