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RESEARCH ARTICLE

Teachers' Perceptions of School Heads' Involvement in Financial Management in Public Secondary Schools in Rorya District, Tanzania

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ABSTRACT

The purpose of the study was to explore perceptions of teachers on school heads' involvement of teachers in financial management in public secondary schools in Rorya District, Tanzania. The study was guided by two specific objectives namely, to assess the perceptions of teachers on school heads' consulting teachers in financial management in public secondary schools and to examine the perceptions of teachers on transparency of school heads in financial reporting in public secondary schools. The study used a mixed research approach and explanatory sequential research design. The targeted population was 848 respondents including teachers, school heads, district education officers, and district financial auditors. The sample size was 100 respondents out of 848 targeted populations selected using both probability and non-probability sampling techniques where stratified sampling and simple random sampling were used for teachers. Purposive sampling was applied to school heads, District Secondary Education Officers, and District Financial Auditors. Quantitative data was collected through a questionnaire while qualitative data was collected through interview guides. Descriptive statistics was used to analyse the quantitative data through the help of SPSS version 21 where data was presented through tables and figures. Qualitative data was recorded using a field data notebook and were analysed thematically. The instrument for quantitative was validated by using both faces and content validity while the correlation coefficient was 0.77. The study found that there was poor consultation of teachers by school heads in financial management in public secondary schools. Also, there was a lack of transparency in financial reporting, decision-making in public secondary schools. The findings show that most teachers have negative perceptions of school heads' ineffectiveness in managing school funds. The study recommended that in order to ensure positive perceptions of teachers by school heads, transparency and accountability principles, effective communication should be observed, and knowledge of teachers on financial management should be increased.

Keywords: Teachers' perceptions; school heads' involvement; financial management; public secondary school

INTRODUCTION

Financial management is the process of planning, organizing, directing, and controlling financial resources in an organization to achieve its objectives efficiently and effectively (Brealey et al., 2017). The involvement of teachers in financial management in public secondary schools is a critical aspect of educational governance. The management of school finances is vital to ensuring that resources are used efficiently and effectively to enhance the quality of education.

Globally, financial management in public secondary schools is an essential aspect of educational administration worldwide. In countries like the United States, the United Kingdom, and Australia, financial

management is typically governed by a mix of national and local policies, with a strong emphasis on transparency, accountability, and involvement of key stakeholders, including teachers. For instance, in the United States, the federal education policies emphasize decentralized financial management, where local school boards and principals play a significant role in budgeting and resource allocation (Baker et al., 2010). Teachers are often included in decision-making processes, particularly regarding the allocation of funds for classroom resources.

In the United Kingdom, financial management in schools is guided by the “School Finance Regulations,” which require schools to have a financial management system that is transparent and accountable. School heads, in collaboration with teachers, ensure that the funds are used for educational purposes. Similarly, in Australia, the funding system includes provisions for stakeholder involvement, where teachers' input is often sought for determining priorities for school spending (Harris, 2002). These countries emphasize the collaborative nature of financial management, where teachers’ involvement is seen as essential for aligning financial decisions with educational goals.

Likewise in Africa, in Kenya, the Ministry of Education’s guidelines for financial management require that school heads work closely with teachers to ensure that funds are used effectively, but there is limited direct involvement of teachers in the budgeting process. The role of teachers is often confined to executing plans rather than contributing to the financial management decisions (Ministry of Education, Kenya, 2018). Similarly, in Uganda, the Education Sector Strategic Plan encourages school heads to manage financial resources efficiently, but teachers' involvement in financial planning remains minimal. Teachers are expected to follow budget allocations rather than actively participate in the decision-making process (Uganda Ministry of Education and Sports, 2017).

In South Africa, the policy on financial management in schools requires that schools develop School Governing Bodies (SGBs), which include teachers. However, the degree of teacher participation in financial decision-making depends on the specific school's governance structure. Teachers in South Africa play a key role in executing the budgets but have limited influence in the formulation of financial strategies (Ladbrook, 2010). These examples highlight a trend where financial management in African schools often operates in a top-down fashion, with teachers having limited input into financial decision-making processes.

Similarly in Tanzania, the management of school finances is regulated by a set of policies and guidelines provided by the Ministry of Education a, Science and Technology. The Education and Training Policy of 2014 emphasizes the need for effective financial management, urging school heads to ensure that financial resources are managed transparently and efficiently. The Public Finance Management Act of 2001, which governs public sector financial operations, is also relevant to school budgeting, as it emphasizes accountability, proper use of funds, and regular auditing of school accounts. However, the active involvement of teachers in these processes is explicitly mandated in most national policies. The study by Mwita (2013) on financial management in secondary schools in Kilimanjaro, revealed that while school heads play an essential role in budgeting and fund allocation, the role of teachers in financial management is often not fully utilized. The study indicates that teachers have little involvement in financial decision-making, often limiting their contribution to the execution of predefined plans. Another study by Rashid (2023) on the financial management practices in public secondary schools in Dar es Salaam found that financial mismanagement, lack of proper training, and poor communication between school heads and teachers contributed to inefficiencies in resource allocation. Teachers, in this case, were seen more as recipients of funds rather than active participants in the management process.

In the Rorya District specifically, a study by Ndimbo (2021) noted that despite the national policies encouraging accountability and transparency in financial management, there was a lack of effective communication and collaboration between school heads and teachers. This led to poor utilization of resources and misalignment of funds with the actual needs of schools, resulting in lower educational outcomes.

However, the involvement of teachers in financial decision-making is crucial as they are directly impacted by these practices (Kangere, 2013; Bilkisu, 2018). Teachers' perceptions of financial management practices can influence the implementation and effectiveness of financial guidelines in schools because teachers have different awareness, attitudes, thoughts/views on financial affairs that should be incorporated to ensure the stability of school climate (Kangere, 2013). Therefore, abandoning teachers without involving in financial decisions can raise

different negative perceptions which lead to negative effects on the overall academic and financial performance of the school.

The problem that exists in school heads' involvement in financial management in public secondary schools is that currently, the flow of funds is direct from the National Treasury to schools' accounts. In the meantime, it is not clear how well the fund is managed once it reaches the schools' bank accounts (Nachinguru & Mwila, 2023). Most teachers claim that the heads of schools hide the financial information and lie behind teachers without consultations or involvement in making decisions in financial matters, leading to different perceptions of teachers on misuse of public secondary schools' funds. Therefore, it was in this regard this study seeks to explore the perceptions of teachers on school school heads' involvement of teachers in financial management in public secondary schools in Rorya District.

Globally, financial management is a crucial aspect of effectively managing any organization. In public secondary schools, financial management forms an integral part of school leadership, where school heads hold the vital responsibility of ensuring that funds are utilized efficiently to support educational services and achieve institutional goals. Key principles of financial management, including accountability, integrity, transparency, and effective communication, are essential for fostering trust and collaboration among teachers and other stakeholders. Transparency, particularly in providing accessible financial information, is fundamental to creating a harmonious school environment.

Despite the existence of clear financial management guidelines, concerns persist regarding the exclusion of teachers from financial decision-making processes in public secondary schools. Teachers who actively participate in teaching, learning, and other school activities, often find themselves laid behind when it comes to financial decisions, contrary to the requirements outlined in Tanzania's secondary school's financial guidelines. The exclusion undermines the principles of participatory management emphasized by the Financial Act of 2011 and the Free Education and Training Policy of 2014. Therefore, if these challenges are not addressed, they lead to eroding teacher morale, fostering negative perceptions of school leadership, and ultimately hindering the successful implementation of education policies. Such outcomes could compromise the effective delivery of quality education and disrupt the harmony needed to achieve institutional objectives. Hence this study was carried to assess the perceptions of teachers on school heads' consulting teachers in financial management and transparency in financial reporting in public secondary schools.

LITERATURE REVIEW

Globally, in the United States, Johnson and Rivera (2021) did a study on teacher inclusion in financial decision-making in public secondary schools. This study used a mixed-methods design with surveys and focus groups to investigate how teachers perceive inclusiveness in school financial management. The study found that teachers who were included in budget discussions reported greater job satisfaction and trust in school heads. The study argues that including teachers in financial decisions builds mutual trust and ensures that financial resources are aligned with classroom needs. While the study addresses the importance of inclusion, it does not explore how financial inclusion might impact educational outcomes or whether different types of schools might require tailored approaches to financial inclusiveness. Therefore, this calls for other countries like Tanzania to analyse the link between financial inclusion and educational outcomes, providing a clearer understanding of how collaborative financial practices can be most effectively applied in diverse school contexts for improving educational outcomes.

Moreover, in Canada, Thomas and Hill (2019) conducted a study on financial inclusivity in public secondary schools. The study utilized a quantitative approach and cross-sectional survey with regression analysis to measure the impact of inclusive budgeting on teacher perceptions. The study found that teachers involved in financial decisions felt more respected and had higher levels of trust in school heads. Inclusivity also correlated with a stronger sense of accountability among administrators. They suggested that inclusive practices ensure that financial priorities align with educational needs, fostering a positive school culture. This study primarily focuses on transparency but does not examine the broader structural or systemic issues that may limit the feasibility of open financial practices. Additionally, it lacks discussion on how inclusiveness could be operationalized in low-resource environments. However, this calls for other countries like Tanzania to present a more thorough analysis of the benefits of inclusive financial practices and also provide practical, actionable guidance on how to overcome the

challenges schools face in implementing these practices, particularly in improving the involvement of teachers in financial management in public secondary schools.

Additionally, in Australia, O'Neill and Watson (2020) did a study on teacher voice in financial management. The study used a qualitative approach and case study design using in-depth interviews to explore the experiences of teachers involved in financial management discussions. The study reported that inclusive financial practices increased teacher commitment and fostered a culture of accountability. Teachers valued opportunities to participate in discussions on resource allocation, which led to a more equitable distribution of resources. Therefore, inclusive financial practices can address teachers' needs directly, fostering a transparent and collaborative environment. The study pointed out that inclusion without sufficient training may limit the effectiveness of these practices, as teachers may not fully understand the financial constraints and implications. Thus, this calls for other countries like Tanzania to offer a more comprehensive understanding of the role that financial inclusion plays in teacher commitment, school culture, and accountability in public secondary schools.

In Africa, Okeke and Adegoke (2019) did a study in Nigeria, on inclusivity and accountability in financial management in schools. The study used a qualitative approach with interviews and document analysis to assess teachers' perspectives on inclusiveness in budgeting. The study found that inclusive financial practices led to greater trust between teachers and school heads, with teachers perceiving school heads as more accountable. However, resource limitations sometimes hindered meaningful involvement. The study showed that teachers valued being part of financial decisions, which they felt would improve accountability and reduce mismanagement. The study emphasizes teacher performance but lacks a detailed look at how different types of financial decisions impact performance and motivation. It also lacks consideration of how these practices could be practically implemented in schools with minimal resources. Therefore, this calls for other countries like Tanzania to value contributions to understand the relationship between inclusive financial practices and trust, accountability, and teacher performance in public secondary schools.

Likewise, in Ghana, Boateng et al. (2021) conducted a study on teacher participation in budgeting in public schools. The study utilized a descriptive survey design with quantitative data analysis to measure the effects of participatory budgeting on teacher perceptions. The study found that teachers involved in budgeting felt more committed, which improved their views on accountability. The study suggested that participatory budgeting aligns financial priorities with educational goals, enhancing accountability and morale. While the study effectively links inclusiveness with school culture, it does not address the potential challenges of sustaining participatory practices in resource-supported constrained schools or how to train school heads in inclusive leadership. Thus, this call for other countries like Tanzania to explore the real-world challenges of implementing and sustaining participatory budgeting in resource-constrained schools considering strategies for overcoming these barriers and delving deeper into the need for training school leaders in inclusive leadership, which is key to the success of such practices in educational contexts.

Furthermore, in South Africa, Molefe and Nkosi (2020) did a study on inclusive financial decision-making and accountability in schools. The study employed a qualitative research approach and case study with in-depth interviews to explore teachers' perceptions of inclusion in financial decision-making. The study found that inclusive practices led to higher perceptions of accountability and reduced conflicts between teachers and school heads. The study recommends that inclusiveness creates a culture of transparency, fostering trust and accountability. Although the study emphasizes accountability, it lacks a focus on how different stakeholders (e.g., parents, and students) perceive and benefit from inclusive financial practices. Additionally, it does not address how to balance accountability with flexibility in school budgets. Thus, this calls for other countries like Tanzania to explore how inclusiveness influences other stakeholders such as parents and students by incorporating and providing a more comprehensive view of how inclusive financial practices affect the entire school community.

On the other hand, in Kenya, Mwangi and Otieno (2022) conducted a study on teachers' role in financial planning and accountability in secondary schools. The study used a mixed-methods study using surveys and focus group discussions to assess the impact of teacher involvement in financial planning. The study found that teachers' participation in budgeting improved their perceptions of accountability and encouraged collaborative financial practices. Therefore, inclusiveness in financial planning builds trust and

strengthens accountability, aligning resources with school needs. This study is notable for addressing the structural barriers to inclusion, but it lacks concrete suggestions on how to overcome these barriers, especially where administrative resistance may be strong. Therefore, this call for other countries like Tanzania to address barriers to teachers' involvement in public secondary schools by ensuring proper monitoring and evaluation to school heads that can lead to the promotion of the morale of teachers in the teaching and learning process.

Similarly, in Tanzania Kibona and Chacha (2023) did a study on teachers' Involvement in Financial Planning in secondary schools. The study employed a qualitative approach using focus groups to explore teacher involvement in budgeting. The study found that involving teachers in financial decisions improved perceptions of accountability and encouraged collaborative practices. The study suggests that inclusiveness addresses teachers' needs, fostering a culture of accountability. While it highlights dissatisfaction, the study lacks a detailed exploration of specific methods that could increase inclusivity. Also, it does not address the implications of exclusion on student outcomes, a critical area for further research. However, this calls for other countries like Tanzania to ensure that financial management guidelines in public secondary schools are established to ensure that all teachers are not laid behind in financial decisions.

Likewise, Ngowi and Mussa (2022) did a study on inclusion in school budgeting processes in secondary schools. The study used a quantitative approach focusing on the relationship between inclusiveness and job satisfaction. The study found that teacher involvement in budgeting positively affected perceptions of accountability and job satisfaction. The study suggests that inclusion enhances trust and encourages teachers to invest more in school success. Although the study presents a clear link between inclusiveness and collaboration, it falls short in examining the long-term impacts of non-inclusiveness on financial integrity and school performance. Thus, this call for other countries like Tanzania to inform all educational administrators that the non-inclusiveness of teachers in financial management is the part of lack of integrity to public funds, hence, administrators like school heads must ensure this principle of involvement of teachers so as to encourage teachers more in school success.

Finally, Lwilla and Matovelo (2019) did a study on the perceptions of teachers on school heads' inclusiveness in financial decision-making within the Tanzanian context. The study investigated that schools prioritize inclusiveness as a tool for staff retention, emphasizing the importance of feedback channels for teachers. The study emphasizes the connection between inclusiveness and job satisfaction, underscoring teachers' perspectives on the value of being part of decision-making. Although it makes strong connections between inclusiveness and retention, it overlooks the potential obstacles schools might face, such as resistance from administrators or budgetary constraints. Thus, this calls for other countries like Tanzania to understand that the involvement of teachers is influenced by the availability of funds, therefore, the government should ensure proper funds allocation of funds to schools depending on the actual needs.

METHADOLOGY

The study adopted a mixed research approach where both quantitative and qualitative approaches were used as the combination to provide a better understanding of the study. The study was guided by an explanatory sequential research design. Data from quantitative findings were first collected and analysed followed by a successive collection and analysis of qualitative data. Both quantitative and qualitative data were then combined and the interpretation of the results was done at the same time. The population of this study comprised public secondary school teachers, school heads, the District Secondary Education Officer (DSEO) and District Financial Auditor (DFA) who made a total of 848 respondents. The sample size included 100 respondents, which was convenient as it provided suitable information for the study. The study employed both probability (stratified sampling and simple random sampling) to select 89 teacher respondents using lottery method and nonprobability sampling (purposive) to select eight (9) school heads, 1 DSEO and 1 DFA. Data were collected using questionnaires and interview guides. In order to determine validity and reliability of the research instruments the study employed content validity and test-retest reliability (correlation coefficient of 0.77) respectively. Prior to the main study, pilot testing was done with six (10) teachers selected from one school which was not involved in the main study. Quantitative data were analysed using descriptive statics with the help of the computer Statistical Package

for Social Sciences version 21. The requirement of ethics concerning research were observed. Proper acknowledgement/citation of all sources of information done throughout this document adhering to APA Manual 7th edition to avoid plagiarism.

FINDINGS AND DISCUSSION

This section presents the study findings gathered from the questionnaires and interviews as guided by the research objectives.

Teachers' Perception on School Heads' Consulting Teachers in Financial Management

The first objective sought to assess the perceptions of teachers on school heads' consulting teachers in financial management in public secondary schools. The questions were asked to teachers. In presenting the results, the researcher presented the findings from teachers who both participated by indicating whether school heads in public secondary schools in Tanzania implement transparency principles in financial management for improvement of school outcomes by indicating 1=Strongly disagree, 2=Disagree, 3=Neutral, 4=Agree and 5=Strongly Agree, as shown on table 1The table 1.

The result from Table 1 indicates the perceptions of teachers on the school heads' consulting teachers in financial management in public secondary schools. The findings show that 62.7 per cent of respondents disagreed and 6 percent of respondents agreed that the school head regularly consults teachers before making decisions related to financial management. The high percentage of disagreement suggests that school heads are perceived as largely neglecting consultation with teachers on financial decisions. This lack of collaboration may hinder effective decision-making by excluding input from teachers, who are key stakeholders in school operations. Regular consultation would not only empower teachers but could also lead to more informed and widely accepted financial decisions. The study by (Stoltz, 2023) emphasized that involving stakeholders, especially teachers, helps ensure decisions are well-informed and better aligned with the needs of the school community. For instance, the practice of consulting stakeholders regularly and integrating their feedback has been shown to improve decision quality, foster greater buy-in, and enhance the overall success of project. This view supported by one of interviewee who stated that:

> "Teachers are key stakeholders in the school, and their insights can significantly improve decision-making. I aim to foster more open communication and involve teachers more systematically through staff meetings, consultations, and budget planning sessions. My goal is to ensure that financial decisions are not only transparent but also reflect the collective input of the school community, including teachers." (Interviewee A, 2024)

Table 1. Teachers Responses on school heads' consulting teachers in financial management (n=84).

Statements	1		2		3		4		5	
	F	(%)	F	(%)	F	(%)	F	(%)	F	(%)
The school head regularly consults teachers before making decisions related to financial management	5	6.0	56	66.7	22	26.2	5	6.0	0	0
I feel that the school head values teachers' opinions when it comes to financial decisions in the school	0	0	51	61.0	23	27.4	10	11.9	5	6.0
Consulting teachers in financial management helps improve the overall effectiveness of financial decisions at the school	6	7.1	46	54.8	20	23.8	17	20.2	0	0

Source: Field Data (2024)

This implies a deliberate shift from top-down decision-making to a participatory approach where teachers' insights and experiences are acknowledged as valuable contributions. It also indicates a focus on open communication and transparency, which are essential for fostering trust and accountability within the school community.

Furthermore, the result from Table 1 indicates the perceptions of teachers on the school heads' consulting teachers in financial management in public secondary schools. The findings show that 61.0 per cent of

respondents disagreed and 17.9 percent of respondents agreed that teachers feel that the school head values teachers' opinions when it comes to financial decisions in the school. The results indicate that teachers feel undervalued in financial decision-making processes. A lack of acknowledgment of teachers' contributions could lead to disengagement and reduced morale. School heads should prioritize creating an inclusive environment where teachers feel their opinions are sought, respected, and integrated into financial planning, thereby fostering trust and shared ownership. Byun (2023) supported that teachers' job satisfaction and efforts toward school improvement are significantly influenced by whether they feel valued in decision-making processes, including financial management. When teachers are excluded from key decisions, their perception of value and role in the school diminishes, potentially leading to lower engagement in school development efforts. The findings supported by one of interviewee as:

> "I believe valuing teachers' input is essential for transparency and effectiveness in financial management. To address this, we plan to implement policies requiring school heads to involve teachers systematically in decision-making processes, such as forming financial advisory teams with teacher representatives. We will also provide training to school heads to improve their consultation skills and build a collaborative environment that recognizes and utilizes the expertise of teachers."

This underscores a strong commitment to fostering transparency, accountability, and collaboration in financial management within schools. By emphasizing the importance of valuing teachers' input, it recognizes teachers as key contributors whose insights and expertise can enhance the effectiveness of financial decisions. This aligns with stakeholder theory, which advocates for including all relevant stakeholders in decision-making to ensure outcomes are equitable and widely accepted (Interviewee B, 2024)

However, the data from Table 1 indicates the perceptions of teachers on the school heads' consulting teachers in financial management in public secondary schools. The findings show that 61.9 per cent of respondents disagreed and 20.2 percent of respondents agreed that consulting teachers in financial management helps improve the overall effectiveness of financial decisions at the school. The high level of disagreement suggests skepticism about the benefits of consulting teachers in financial management. This perception might stem from a lack of proper structures for meaningful consultation or past experiences where teacher input had minimal impact. Addressing this skepticism requires not only engaging teachers but also demonstrating how their contributions lead to tangible improvements in financial outcomes. Akinsola and Adefolalu (2023) highlight that the lack of consultation with teachers in financial matters can lead to poor decision-making outcomes. They emphasize that when school heads do not actively involve teachers, it can result in decisions that are disconnected from the needs and experiences of those implementing them. One of interviewee supported that,

> "From my professional perspective, consulting teachers is critical for improving financial decision-making. Teachers are directly involved in the day-to-day activities of the school and have first-hand knowledge of resource needs and operational challenges. Their input can provide valuable insights that lead to more practical and impactful financial decisions. The fact that a majority of respondents disagreed could suggest that current consultation practices are either inadequate or lack visible impact. To address this, I recommend establishing structured mechanisms for teacher involvement, such as budget committees or regular financial consultation meetings. Additionally, school heads must ensure that teachers' contributions are acknowledged and reflected in the decisions made." (Interviewee C, 2024)

The statement implies a recognition of the practical value of teacher input in financial decision making and highlights the gaps in current practices. By emphasizing that teachers are directly involved in the day-to-day activities of the school and possess first-hand knowledge of resource needs and operational challenges, it underscores their unique perspective as vital contributors to financial planning and management. This aligns with principles of stakeholder theory, advocating for the inclusion of key stakeholders to enhance organizational outcomes.

Teachers Perceptions on Transparency of School Heads in Financial Reporting

The second objective sought to examine the perceptions of teachers on transparency of school heads in financial reporting in public secondary schools. The questions were asked to teachers. In presenting

the results, the researcher presented the findings from teachers who both participated by indicating whether school heads in public secondary schools in Tanzania implement transparency principles in financial management for improvement of school outcomes by indicating 1=Strongly disagree, 2=Disagree, 3=Neutral, 4=Agree and 5=Strongly Agree, as shown on table 1

Table 2. Teachers Responses on transparency of school heads in financial reporting (n=84).

Statements	1		2		3		4		5	
	F	(%)	F	(%)	F	(%)	F	(%)	F	(%)
The school head shares financial reports with teachers regularly	5	6.0	56	66.7	22	26.2	5	6.0	0	0
The school heads provide clear explanations for financial expenditures	0	0	51	61.0	23	27.4	10	11.9	5	6.0
Financial records are updated and displayed for teachers' reference	6	7.1	46	54.8	20	23.8	17	20.2	0	0

Source: Field Data (2024)

The result from Table 2 indicates the perceptions of teachers on the transparency of school heads in implementing financial management guidelines. The findings show that 72.7 per cent of respondents disagreed and 6 percent of respondents agreed that the school heads share financial reports with teachers regularly. This response suggests a general lack of regular communication about financial matters, which leads to mistrust among teachers. Lack of transparency may hinder teachers' confidence in financial decisions and limit their involvement in school financial management. This discrepancy could reflect differing levels of adherence to financial guidelines among school heads or possible constraints, such as limited knowledge of financial management practices or inadequate oversight from higher authorities. As supported by Nyang'anyi (2020) observed that while some schools complied with basic financial reporting requirements, the depth and frequency of reports varied significantly, leaving teachers uninformed about actual expenditures. Moreover, supporting these findings, one interviewee expressed a commitment to improving the accessibility of financial reports that:

> "Teachers always question financial reports for different school activities. We are working towards improving the accessibility of financial reports by ensuring they are shared with staff members regular basis to promote transparency." (Interviewee 1, July 2024)

This implies that regular financial reporting could alleviate teachers' concerns and foster a culture of openness, accountability, and inclusiveness within the school. Such transparency could lead to greater trust in school leadership, allowing teachers to focus more on their primary role in educating students. This aligns with the perspective of stakeholder theory and strengthens this argument, positing that teachers, as key stakeholders, should have access to financial information to maintain trust, engagement, and accountability. Teachers' engagement in financial matters is vital because it empowers them to advocate for resources and support needed for quality education. However, merely providing financial reports may not be sufficient to achieve these goals if teachers lack the necessary financial literacy to interpret and question the information provided effectively.

Furthermore, table 2 elaborates on the school heads and provides clear explanations for financial expenditures. The data shows that 61.9 percent disagreed, while 20.2 agreed that the school head provides clear financial explanations. This reflects a lack of clarity in financial communication, which may hinder teachers' ability to understand or trust financial choices. According to Johnson et al. (2022), clarity in expenditure justifications can strengthen staff morale and reduce conflict. The relatively high level of disagreement suggests that even when financial information is available; it may not be presented in an understandable or accessible manner. The clarity and accessibility of financial information are vital for ensuring that stakeholders make informed decisions. If financial use reports are too complex or not easily accessible, they may fail to achieve their intended purpose of transparency. This lack of accountability for school heads is supported by one of the interviewees:

> "In my ability, I used to explain to teachers through staff and SMT meetings and put on notice board some financial expenditures to ensure that financial information is presented in a clear and understandable way for all staff members. Although there are some months I do

> not put on notice board because of many assignments on my desk." (Interviewee 3, July 2024)

This idea supports that many school heads did not consistently share financial information with teachers. This lack of transparency negatively impacted teachers' perceptions, with many believing that resources were not being utilized for the intended purposes. As accepted by Stakeholder theory which advocates for accessible information on utilization of funds to ensure that all stakeholders, regardless of their expertise, can participate in organizational processes. It emphasizes that accessible financial information allows stakeholders to engage more effectively.

Additionally, table 2 reveals that 76.2 percent of respondents disagreed and 9.5 percent of respondents agreed that financial records are updated and displayed for teachers' reference. This perceived accessibility suggests that financial records are often not readily available or transparent to teachers, potentially leading to suspicion, frustration, and a sense of exclusion from the financial processes of the school. Moreover, the lack of accessibility to updated financial records can negatively impact trust and morale among teachers, as it may foster a sense of inequity or mismanagement. Without routine and transparent sharing of these records, teachers may feel that information is selectively controlled, which can lead to doubts about whether resources are being fairly allocated to benefit the school as a whole. Kim & Lee (2023) emphasize that frequent updates and visible access to financial records are essential components of transparency in an educational setting. When financial records are updated and openly displayed, it not only fulfils an ethical responsibility to inform all stakeholders but also minimizes perceived bias by ensuring that everyone has equal access to the same information. Furthermore, regular updates on financial records allow teachers to feel actively engaged and aware of financial priorities, which can improve their sense of inclusion and alignment with school goals. Moreover, one of the interviewees claimed:

> "I supervise all school heads to ensure that their financial records are updated and displayed for all staff members. School heads are supposed to make shelves and notice boards in their offices and staff rooms to ensure all financial records and information are available and displayed to all members. Despite all efforts, many school heads fail to implement due to different challenges like low financial management skills." (Interviewee A, July 2024)

This statement implies that a structured approach taken by the supervisory authority to enhance financial transparency within schools, as part of fostering accountability and trust among staff members. By ensuring that school heads regularly update and publicly display financial records, the supervisor aims to create a clear and accessible financial environment that is rarely implemented by school heads, where all school staff can stay informed about the school's financial status and expenditures. As supported by stakeholder theory which underscores the importance of recognizing teachers as key internal stakeholders with a vested interest in how school funds are managed and allocated. By providing teachers with regular and easy access to updated financial records, school heads demonstrate respect for teachers' role in the institution and acknowledge their right to be informed and involved in the financial affairs that affect their work environment and resources.

CONCLUSIONS AND RECOMMENDATIONS

Based on the findings of this study, it is concluded a lot of negative perceptions on school heads' involvement of teachers in financial management in public secondary schools. These include lack of collaboration, lack of acknowledgement of teachers, lack of consultation, lack of transparency and lack of clear financial communication. Given the findings indicating a significant lack of teacher involvement in the budgeting process and major financial decisions, it is crucial for school heads and educational administrators to establish more inclusive practices. Teachers should be actively engaged in budgeting discussions and consulted before major financial decisions are made. This can be achieved through regular meetings where teachers' input is solicited and valued, helping to foster a sense of ownership and alignment with the school's financial goals. Incorporating teacher perspectives ensures that financial decisions better reflect the needs of those who are directly responsible for delivering quality education, leading to improved morale, accountability, and a stronger sense of community within schools.

The perceptions of teachers on school heads' involvement of teachers in financial management the study recommends that school heads should enhance teacher involvement in financial decision-making. Given the findings indicating a significant lack of teacher

involvement in the budgeting process and major financial decisions, it is crucial for school heads and educational administrators to establish more inclusive practices. Teachers should be actively engaged in budgeting discussions and consulted before major financial decisions are made. This can be achieved through regular meetings where teachers' input is solicited and valued, helping to foster a sense of ownership and alignment with the school's financial goals. Incorporating teacher perspectives ensures that financial decisions better reflect the needs of those who are directly responsible for delivering quality education, leading to improved morale, accountability, and a stronger sense of community within schools

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