

Accountability in Financial Management of Head Teachers, Teachers and School Management Committee Chair Persons in Elementary Schools at Nilgiri, Balasore, Odisha, India

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Abstract: Financial management is essential to the growth of schools. It has become essential for teachers and School Management Committees (SMCs) to have strong financial management abilities. Financial management is the planning, coordinating, and control of an institution's financial activities. The purpose of the study is to determine how well the financial accountability of elementary school principals, teachers, and School Management Committees is controlled. 51 government elementary schools participated in the descriptive survey investigation. The required sample was drawn using stratified and basic random sampling methods. 153 respondents comprise of 51 head teachers, 51 teacher and 51 SMC Chair Persons participated in questionnaire survey. Descriptive statistics and hypothesis are used for analysis. The ANOVA test found that no statistically significant difference in the mean ratings of head teachers, teachers, and SMC chairpersons regarding the accountability of financial management practices in schools at a significance level of 0.05. Education is improved even though effective financial management and skills are crucial for enhancing decision-making at all levels of school governance. According to the study, head teachers, teachers, and SMC chair persons should attend regularly on financial management seminars, training, and workshops to develop their skills and ensure that school financial resources are managed appropriately.

Keywords: Financial management, accountability, financial control

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1. INTRODUCTION

Education is a basic tool for the socioeconomic, political, and cultural development of a nation. Elementary education is the foundation of educational system. Any organisation is infused with finance, which is involved in all economic and human operations. Both the socioeconomic environment of businesses and people's psychological conduct are impacted. As a result, finance plays a very important role in the development and decision-making of school organisations. In order for educational institutions to function on a daily basis, funding is a crucial and enabling resource. The presence or absence of it impacts whether educational programmes are successful or unsuccessful. Finance is used to pay bills, buy stationery, lab equipment, print and non-print educational materials, pay salaries, buy facilities and equipment for teaching and learning, organise conferences, seminars, workshops, buy electricity, build libraries, and many other educational activities. Enhancing learners' financial knowledge and abilities is crucial for enabling them to accomplish their daily tasks successfully.

The principals or head teachers, teachers and SMCs must be fully informed on all aspects of financial management, including budgeting and fund-raising strategies. It also outlines the responsibilities of the faculty, the management committee of the school, and the administrator or head teacher in managing the finances of the organisation. A principal's duty as a human resource manager includes establishing strategies for fostering and developing educators' potential in order to promote successful teaching and learning. The knowledge and skills required to handle the school's finances must be possessed by leaders.

This study looks into the effectiveness of the Department of Education's resources as used by principals, teachers and SMCs to better communities via education. It is envisaged that it will help the study field of Education execute capacity development programmes and follow-ups to up-skill, re-skill, and build school governance structures in order to ensure sound financial management at the level of the school. The principle is one of the educational leaders, and his or her understanding and leadership abilities are essential to realising educational goals.

The study recommended providing prospective principals, teachers and SMCs with training in financial management, record keeping, staff management, service law, and IT skills at the time of admission and increasing the competence of current principals in these areas for effective financial management.

2. REVIEW OF LITERATURE

According to Alias, B.S., and MohdNor, M.Y. (2018), In order to foster a culture of lifelong learning, principals need to be involved. As a result, in order to stay up with the digital and high-tech era, owners and managers must be prepared to invest in new financial management solutions. They must be able to handle school finances using all digital resources and tools. For both themselves and their employees, principals must master new methods and/or technologies for reporting and accounting. Keeping track of all expenses associated with their position as the school's financial manager is another duty of the principal. A financial committee must be established, with each member carrying out their duties skillfully and successfully. Amos, O., Ephrahem, G., Beyers, L.J.E., and Mohloana, T. (2015) found that school administrators lacked the necessary skills to manage the financial resources of the institution to raise the standard of instruction. Programs to increase school principals' capability should be used to implement temporary solutions to the situation. Also, develop in-service training, workshops, and seminars on financial resource management techniques to give school administrators the tools they need to efficiently manage school finances in secondary schools while also facilitating teaching and learning. Additionally, it advises placing auditors in the District headquarters on a quarterly basis to check the schools' financial records. V.P. Mahlangu and A.M. Dwangu (2021) & Kwan, P. (2011), stated that the first is a rethinking of the law to allow community members to join the SGB even if their children are not enrolled in the school. Such parents would be able to hold school principals accountable due to their higher educational credentials. Second, the law needs to be changed to hold school administrators entirely accountable to their employers for the financial management of the school fund. The SGB will no longer hold them responsible, even if it may or may not have the power to do so in this case. The amendment ought to cover the SGB's growing scope of authority. The school's budgeting procedure should engage the SGB going forward. The budget for the school should still be approved by the parents, but the administrator should be responsible for carrying it out. The choice of which company will deliver particular goods or services should be up for voting by the finance committee. Every year, parent meetings should be mandated as a requirement for the school principal to present a financial report to the parents. The principal of the school, on the other hand, must take full responsibility. Last but not least, educational institutions ought to think about developing a plan for leadership succession. According to Kaguri, M., Njati, I.C., and Thiaine,

K.S. (2014) and Mariyanah, S., Jamil, R., Arifin, F., and Berlian, U.C. (2021) In order to ensure the proper, sufficient, and accountable use of educational resources, it is necessary to strengthen resource monitoring policies, which can be achieved through external auditing and outsourced services. Schools can invest in short-term securities like Treasury Bills that are risk-free, extremely liquid, and highly marketable. According to Mobegi, F.O., Ondigi, B.A., and Simatwa (2012), financial mismanagement was largely caused by corrupt promotion practises, a lack of financial training, a feeble board of governors, weak internal control systems, irregular auditing, a shortage of trained bursars, and interference from sponsors, and community meddling. Stakeholders that do not understand or do not take responsibility for their obligations will engage in all types of mismanagement and misappropriation. According to Mestry, R., and Singh, P. (2007), the Advanced Certificate in Education (ACE) degree can help to provide a consistent and long-term approach to strengthening leadership and managerial skills across the educational system. Instead of being a band-aid for poor performance, in-service training should become a crucial and mandated component of principals' ongoing professional growth in school administration. The purpose of in-service training is to help principals improve professionally so they can better run their schools and react to changes and innovations in education. Shun-wing Ng and Sing-ying Elson Szeto (2015) and Oluwadare, A. (2011) found that 1) teachers will be more dedicated to ensuring that the objectives are realised if they were involved in the definition of the objectives. 2) The school's financial records must be kept up to date, and the principal is in charge of providing new principals with ICT skills training at the time of their admission as well as capacity building for current principals in the areas of financial management, record keeping, staff management, service law, and ICT skills for efficient secondary school administration. Providing non-governmental organisations, PTAs, individuals, and the government details about the school's present and financial position would serve as a "curtain raiser" for them to provide funds for school growth.

3. OBJECTIVE OF STUDY

The objectives of the study are:

1. Analyze the accountability of elementary school principals or head teachers, teachers, and SMCs in terms of financial management.
2. Identify the financial management problems that principals, teachers, and SMC deal with in elementary schools in terms of financing

sources, budgeting, monitoring, audits, and financial resource management.

4. HYPOTHESES

The following hypotheses were tested in the study:

Ho1: There is no significant difference between the mean rating of Head Teachers, teachers & SMC Chair Persons on accountability in financial management practices related to sources of fund, budget preparation and utilization in elementary schools.

Ho2: There is no significant difference between the mean rating of Head Teachers, teachers & SMC Chair Persons on accountability in financial management practices related to financial resources, auditing & monitoring, transparency and financial management in elementary schools.

5. DATA AND METHODOLOGY

The methodology focuses to meet the research objectives. The study uses primary sources of data which was gathered through survey questionnaires.

5.1. Area of Study

In the Indian state of Odisha's Balasore district, Nilgiri is a town and a council-notified area. The predominant soil type is laterite, and the region is primarily made up of hills and plateaus. The literacy rate in Nilgiri is on average 77.46% higher than the national average of 72.87%. Monsoon rain falls in the study area, which also experiences humid summers and severely dry winters. 51 primary school principals or head teachers and 51 SMC chairpersons make up the study's subject population. In terms of gender, educational background, and work experience, the courses support Nilgiri schools. Participants in the study comprise 75% males, 25% females in Head Teachers, 67% males, 33% females in teachers, and 82% males, 18% females in SMC Chairpersons (as shown in table-1) 51 elementary schools. 55% of head teachers are B.Ed graduates, and 82.5% of head teachers have more than 20 years of experience. 63% of teachers are B.Ed. graduates, and 25.5% of teachers have more than 20 years of experience. 31% of SMC chairpersons are under matric and 90% have 0-5 years of experience.

Table 1: Profile of Head Teachers, Teachers and SMC Chair Persons

<i>Participants</i>	<i>Demographic Variable</i>	<i>Category</i>	<i>No of person participated in Survey</i>	<i>%</i>
Head Teacher	Gender	Male	38	75
		Female	13	25
	Educational Back-ground	Post Graduate with B.Ed/C.T	9	17.6
		Graduate with B.Ed/C.T	28	54.9
		Intermediate With C.T	4	7.8
Matric with C.T		10	19.6	
Experience	0-10 years	4	7.8	
	11-20 years	5	9.8	
	Above 20 years	42	82.4	
Teachers	Gender	Male	34	67
		Female	17	33
	Educational Back-ground	Post Graduate with B.Ed/C.T	2	3.9
		Graduate with B.Ed/C.T	32	62.8
		Intermediate With C.T	16	31.4
Matric with C.T		1	2.0	
Experience	0-10 years	17	34.3	
	11-20 years	21	41.2	
	Above 20 years	13	25.5	
SMC Chair Persons	Gender	Male	42	82
		Female	9	18
	Educational Back-ground	Graduate	8	15.7
		Intermediate	9	17.6
		Matric	18	35.3
Under Matric		16	31.4	
Experience	0-5 years	46	90.2	
	Above 5 years	5	9.8	

5.2. Research Design

This research is primarily a descriptive survey. The study focuses on accountability of head teachers, teachers and SMCs for financial management.

5.3. Population of Study

The population of the study comprised 162 government elementary school principals, teachers and SMC chair persons in Nilgiri.

5.4. Sample and Sampling Technique

The study was conducted in 51 schools out of 162 schools. The sample consists of 51 principals, 51 teachers and 51 SMCs which gave a total of 153 respondents. The simple random technique was used. The sample was stratified into two strata, namely.

1. Principals or head teachers
2. Teachers
3. School Managing Committee (SMC) Chair Persons.

5.5. Instrument for Data Collection

The Financial Management Practices Questionnaire is the instrument used for data collecting. In order to provide knowledge on financial management techniques, this was examined and modified. There are 25 components in the instrument.

5.6. Reliability of the Instrument

The Cronbach alpha was used to determine the reliability of the instrument. This yielded a high reliability coefficient of 0.84.

5.7. Data Collection Technique

The researchers were able to decide the most effective times to distribute and gather the questionnaire, which functioned as the major study instrument. The researcher physically gave the respondents the 25-item questionnaire, which was developed in regard to accountability in financial management practices of head teachers and SMCs.

6. DATA ANALYSIS AND FINDINGS

The study was conducted in the Nilgiri region of Odisha using a descriptive survey design. The sample for the study consisted of 51 administrators, 51 teachers, and 51 SMC chairmen from the elementary schools in Nilgiri. The managerial skills of the head teacher and SMCs for efficient management of school resources were analysed for the study using a 25-item questionnaire that the researcher had designed. Each question had a 5-point Liked-scale with the following options: 5-Strongly Agree (SA), 4-Agree (A), 3-Neutral or I don't know, 2-Disagree (DA), and 1-(D) Strongly Disagree (SDA). In order to address the study issues, data were analysed using the mean.

To find the answers to the stated study questions, the gathered data were evaluated. The five point category approach was used to weight the responses to the survey items.

1. Strongly agree (5 points)
2. Agree (4 points)
3. Neutral (3 points)
3. Disagree (2 points)
4. Strongly disagree (1 point)

$$\text{Mean } X = \frac{5 + 4 + 3 + 2 + 1}{5} = \frac{15}{5} = 3.0$$

In analyzing the data, the simple mean was used to answer the research questions. The anova-test was used to test the hypothesis study.

Table 2: Response of Mean Ratings of Head teachers, Teachers and SMC Chair persons on accountability in financial management practices related to sources of fund, Budget preparation & utilisation

S.N	Questionnaire item	Head teacher		Teacher		SMC		Average Mean	Decision
		Mean	Decision	Mean	Decision	Mean	Decision		
1	A school uses a community contribution as a sources of school finance	2.8	Agree	2.96	Decision	2.96	Disagree	2.91	Disagree
2	A school generated its own additional sources of finance / Land rents etc	2.45	Agree	2.35	Decision	2.55	Disagree	2.45	Disagree
3	School uses any financial support from industry, promoters, MP, MLA, 5T and others	2.63	Agree	2.63	Decision	2.55	Disagree	2.60	Disagree
4	A school uses aalumni contributionsuch as Mo School Avian as a sources of school finance	3.94	Agree	3.94	Agree	3.94	Disagree	3.94	Agree
5	Concerned bodies (teachers, SMCs, head teacher, BEO,DEO) participate in budget preparation	3.92	Agree	3.96	Agree	3.82	Disagree	3.90	Agree
6	Adequate experience of the school principals or heads and SMCs on budget preparation	2.04	Agree	2.16	Decision	2.31	Disagree	2.17	Disagree

S.N	Questionnaire item	Head teacher		Teacher		SMC		Average Mean	Decision
		Mean	Decision	Mean	Decision	Mean	Decision		
7	Financial budget & planning prepared as per need of schools	3.55	Agree	3.65	Agree	3.71	Disagree	3.64	Agree
8	Timely preparation of budget by concerned bodies	2.67	Agree	2.61	Decision	2.69	Disagree	2.66	Disagree
9	The allocated budget was utilized as per financial norms	3.92	Agree	3.84	Agree	3.84	Disagree	3.87	Agree
10	The allocated school finance was recorded regularly	4.25	Agree	4.22	Agree	4.12	Disagree	4.20	Agree
11	A school stakeholders directly participate in budget utilisation	3.8	Agree	3.8	Agree	3.61	Disagree	3.74	Agree
Grand Mean		3.27	Agree	3.28	Agree	3.28	Agree	3.28	Agree

Source: Field Survey Data 2023

With average means scores of 3.94, 3.9, 3.64, 3.87, 4.2, and 3.74, respectively, respondents in table 2 agreed with questions 5, 7, 9, 10, and 11. Items 1, 2, 3, 4, 6 and 8 all have mean scores below 3.0, indicating that respondents didn't agree with the assertion. Strong and higher than the criterion mean score of 3.0 is the grand average mean score of 3.28. This suggests that the managerial abilities of principals, teachers and SMCs for efficient human resource management are average.

The data for providing answers to the above research question are presented in table 2 below;

Table 3: Response of Mean Ratings of Head Teachers, Teachers and SMC Chair Persons on accountability in financial management practices related to resource monitoring and controlling, transparency, auditing & resource management

S. N	Questionnaire items	Head teachers (N=51)		Teachers (N=5)		SMC Chair persons (N=51)		Average Mean	Decision
		Mean	Decision	Mean	Decision	Mean	Decision		
11	There is no gap in between Proposed plan and approved budget in your school	2.92	Disagree	3.08	Agree	3.2	Agree	3.07	Agree

S. N	Questionnaire items	Head teachers (N=51)		Teachers (N=5)		SMC Chair persons (N=51)		Average Mean	Decision
		Mean	Decision	Mean	Decision	Mean	Decision		
	School stakeholders (Head Teachers, Teachers, SMCs, Govtetc) know the allocated budget and its utilization	4.04	Agree	3.08	Agree	3.9	Agree	3.67	Agree
12	The school spends the funds according to approved budget in school	4.04	Agree	3.98	Agree	4.06	Agree	4.03	Agree
13	Involvement of stakeholders (Head Teachers, Teachers, SMCs and other concerned) for implementation of financial activities	4.08	Agree	4.04	Agree	4.06	Agree	4.06	Agree
14	Transparency on financial activities for the school community	2.27	Disagree	2.27	Decision	2.31	Disagree	2.28	Disagree
15	Stakeholders (Head Teachers, Teachers, SMCs and other concerned) get any relevant training on financial control	3.39	Agree	3.61	Agree	3.35	Agree	3.45	Agree
16	Receipts are serially numbered and issued for payment made	4.1	Agree	4.22	Agree	4.22	Agree	4.18	Agree
	Stock register is audited at regular interval	4.35	Agree	4.39	Agree	4.37	Agree	4.37	Agree
17	School stakeholders (Head Teachers, Teachers, SMCs and other concerned) participated on internal auditing as per schedule	4.1	Agree	3.75	Agree	4.1	Agree	3.98	Agree
1	Training regards to financial management to Principals, SMC members, Accountants	3.24	Agree	3.37	Agree	3.25	Agree	3.29	Agree

S. N	Questionnaire items	Head teachers (N=51)		Teachers (N=5)		SMC Chair persons (N=51)		Average Mean	Decision
		Mean	Decision	Mean	Decision	Mean	Decision		
2	Properly implementing financial guidelines, rules and regulations of finance at the school level	2.27	Disagree	2.35	Decision	2.25	Disagree	2.29	Disagree
3	There is no delay in Purchasing	2.55	Disagree	2.69	Decision	2.71	Disagree	2.65	Disagree
4	Involvement of Principals & School Management Committees in managing school finance	2.1	Disagree	2.14	Decision	2.12	Disagree	2.12	Disagree
5	Transparency on school financial implementation	2.04	Disagree	2.1	Decision	2.12	Disagree	2.09	Disagree
Grand Mean		3.25	Agree	3.22	Agree	3.29	Agree	3.25	Agree

Source: Field Survey Data 2023

According to Table 3, respondents agreed with assertions 1, 2, 3, 4, 6, 7, 8,9 &10 since those items had mean scores above 3.0, but they disagreed with claims 5, 11, 12, 13, 14 because those items’ means are below 3.0. The overall mean score of 3.25 shows that the managerial skills of SMC chairpersons and head teachers are generally accountable for sound financial management systems.

6.1. Test of Hypotheses

H01: There is no significant difference between the response of Mean Scores of head teachers, teachers and SMC Chair Persons on the Sources of Funds and Budget for financial management in elementary schools at Nilgiri, Odisha.

From the statistical test the finding indicate that, P-value $0.993 \geq 0.05$ then we do not reject the researchers claim (Null hypothesis) therefore there is no statistically difference between Head of School, teachers and SMC Chair Persons for management in elementary schools in Nilgiri. Therefore Head of Schools, Teachers and SMC Chairpersons cannot influence the effectiveness of the School financial resources management.

Table 4: Anova-Test Analysis of the differences between the mean Scores of Principals, teachers and SMC Chair Persons on accountability in financial management related to the Sources of Funds and Budget preparation, utilization for the financial Management in elementary Schools

	<i>DF</i>	<i>Sum of Squares</i>	<i>Mean of Square</i>	<i>F</i>	<i>Significance (p)</i>
Between Groups	2	0.004	0.002	0.01	0.993
Within Groups	150	43.447	0.290		
Total	152	43.451			

Null hypothesis 2 (H02)

H02: There is no significant difference between Mean Ratings of Head teachers, teachers and SMC on accountability in financial management practices such as resource monitoring & controlling, auditing, resources management.

Table 5: ANOVA test Analysis of the differences between the Mean Ratings of Head teachers, teachers and SMC on accountability in financial management practices

	<i>DF</i>	<i>Sum of Squares</i>	<i>Mean of Square</i>	<i>F</i>	<i>Significance (p)</i>
Between Groups	2	0.019	0.010	0.06	0.945
Within Groups	150	25.672	0.171		
Total	152	26.691			

From the statistical test the finding indicate that, P-value $0.945 \geq 0.05$ then we do not reject the researchers claim (Null hypothesis) therefore there is no statistically difference between Head of School and SMC Chair Persons financial resources management in elementary schools in Nilgiri. Therefore Head of School & SMC Chair Persons cannot influence the effectiveness of the School financial resources management.

Thus, there are no significant differences in viewpoints between SMC chairpersons and elementary school principals about the financial management of the available funds at Nilgiri.

7. SUMMARY & CONCLUSION

According to the study's findings that Principals, teachers, and SMC Chairpersons at Nilgiri elementary schools are in charge of making sure that the finances are managed effectively.

Findings from Table 2 demonstrate that stakeholders were involved in the formulation and use of the budget and that it was used in accordance with financial rules. The availability of funds from various sources, the organization of training to increase expertise in financial skill, and timely budget preparation should be the focus of head teachers and SMCs. Stakeholders fully participated in the budget preparation process and used the budget in accordance with financial regulations. Receipts and the stock registry are updated and maintained frequently.

Table 3 demonstrates how SMCs and head teachers spend funds in line with regulations, include stakeholders in the execution of financial activities, participate in relevant financial control training, and organise internal audits. Head teachers, teachers, and SMC chairpersons must emphasise financial transparency, ongoing financial management training, purchasing strategies, and financial norms and standards in order to meet the goals for financial management of schools. According to the Anova test, the null hypothesis is accepted and there is no statistically significant difference between the opinions of primary school principals and the SMC chairperson about the availability of funds, budgeting, and financial management.

In order to ensure that there is money available for school improvement, head teachers, teachers, and SMC chairpersons should work together to develop school budgets, include stakeholders in fund-raising from internal or external sources. School principals, teachers, and SMCs should work to develop their managerial skills in involving teachers in decision-making, organising workshops, seminars, and training sessions for teachers to improve their financial literacy, and running orientation programmes for new teachers in order to manage financial resources in schools effectively. Regular refresher financial management courses should be held to enhance their managerial and administrative skills. SMCs and head teachers can receive training in information and communication technologies. School principals and SMCs should improve financial responsibility skills in budget planning and procurement, as well as transparency with relevant stakeholders, for effective financial management. Head teachers, Teachers and SMCs should keep up to date on how financial regulations and guidelines are applied at schools by regularly attending training sessions. School finances should be reviewed frequently to ensure that resources are being spent efficiently. To make decisions about system transformation for overall accountability and efficiency, principals, teachers and SMCs must have tacit understanding of professional or financial development.

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