

Financial Governance Transparency, Community Trust, and School Effectiveness: Findings from a Mixed-Methods Study in Cameroonian Secondary Schools

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ABSTRACT

School effectiveness research conducted primarily in high-income countries has largely overlooked participative financial governance as an institutional variable, reflecting the marginal role of community financial contributions in publicly funded school systems. This study challenges this omission by demonstrating, in a large-scale mixed-methods investigation of 480 principals and teachers across 30 secondary schools in Fako Division, South West Region of Cameroon, that shared financial responsibility is the strongest bivariate predictor of school effectiveness perceptions ($r_s = 0.647$, $p < 0.001$), and the second-strongest predictor in a multiple regression model ($R^2 = 0.507$, $\beta = 0.217$, $p = 0.002$) after delegation of functions. Qualitative thematic analysis of 24 in-depth interviews reveals two distinct mechanisms: a direct material mechanism, through which transparent financial management sustains the community confidence and financial participation on which resource-dependent schools depend for operational viability; and an indirect relational mechanism, through which financial accountability builds the multi-stakeholder trust that is the foundational social resource for all dimensions of effective school governance. Cross-institutional analysis demonstrates that faith-based schools significantly outperform government schools on financial governance quality (means 3.61 vs 2.98), with structural and cultural governance traditions accounting for the difference. The study argues for the incorporation of participative financial governance as a significant variable in Africa-contextualised school effectiveness models and identifies the Parent-Teacher Association as the primary institutional vehicle for community financial participation in Anglophone Cameroonian schools.

Keywords: financial governance, school effectiveness, participative leadership, community trust, PTA, Cameroon, Africa-contextualised school effectiveness, resource-dependent schooling

INTRODUCTION

The institutional relationship between financial governance and school effectiveness has been substantially under-theorised in the educational leadership literature. The dominant school effectiveness models — including Scheerens' (1992) four-factor model, Creemers' (1994) comprehensive model, and the OECD's (2013) school improvement framework — give sustained attention to instructional leadership, learning climate, and monitoring mechanisms, but typically treat financial governance as a management technicality rather than an institutional effectiveness variable. This theoretical omission reflects the empirical context in which most Western school effectiveness research has been conducted: national educational systems where state funding provides the overwhelming majority of school operating budgets, community financial contributions are peripheral, and the quality of school financial governance has limited direct bearing on the material conditions of teaching and learning.

In a large proportion of sub-Saharan African educational systems, however, this assumption does not hold. Secondary schools in Cameroon — as in many comparable African contexts — are substantially dependent on Parent-Teacher Association (PTA) fees and community fundraising for operational expenditures including instructional materials, supplementary staffing, infrastructure maintenance, and teacher welfare supplements. In this resource context, the quality of financial governance — specifically the degree to which financial management is transparent, accountable, and community-engaged — has direct consequences for the school's

ability to generate and deploy the resources on which educational quality depends. A school whose financial management is opaque, contested, or perceived as corrupt faces not merely an institutional trust deficit but a material resource risk: the withdrawal of community financial support that threatens the school's operational viability.

This article reports original empirical evidence, from a large-scale explanatory sequential mixed-methods study, establishing shared financial responsibility as the strongest bivariate predictor of school effectiveness perceptions among Cameroonian secondary school principals and teachers. It develops a theoretical account of the mechanisms through which financial transparency influences school effectiveness in resource-dependent institutional environments, proposes an Africa-contextualised school effectiveness model incorporating participative financial governance, and identifies specific governance improvement strategies for school principals, education authorities, and policy makers.

Theoretical and Conceptual Framework

Financial Governance in Resource-Dependent Schools

The concept of resource dependency (Pfeffer & Salancik, 1978) provides a theoretical framework for understanding why financial governance quality is particularly consequential for school effectiveness in community-resource-dependent educational systems. Resource dependency theory holds that organisations that depend on external stakeholders for critical resources are structurally compelled to manage their relationships with those stakeholders in ways that sustain resource flows — creating responsiveness to stakeholder interests and accountability to stakeholder expectations as structural imperatives rather than merely normative commitments. Applied to resource-dependent Cameroonian secondary schools, this framework predicts that schools whose financial management builds and maintains community confidence — through transparency, participative decision-making, and demonstrable accountability — will sustain community financial support more consistently than those characterised by financial opacity or controversy, creating a direct link between financial governance quality and the material conditions of school effectiveness.

Social capital theory (Putnam, 1993; Coleman, 1988; Bryk & Schneider, 2002) provides a complementary framework emphasising the relational dimension of financial governance's school effectiveness consequences. Trust — the willingness to be vulnerable to others' actions without the ability to monitor them — is identified as the central resource through which social capital produces organisational benefits including facilitated cooperation, reduced transaction costs, and enhanced collective efficacy. In school communities, Bryk and Schneider (2002) demonstrate that relational trust — the quality of trust relationships between principals, teachers, parents, and students — is a significant predictor of school improvement over time, independent of socio-economic composition. Financial transparency is one of the most powerful available mechanisms for building relational trust in schools: by demonstrating that the leader has nothing to hide, that resources are managed in the community's interest, and that accountability is genuine rather than rhetorical, transparent financial management communicates the institutional openness that Bryk and Schneider identify as a core component of relational trust.

The PTA as a Participative Financial Governance Institution

The Parent-Teacher Association occupies a structurally distinctive position in the governance architecture of Anglophone Cameroonian secondary schools that has no direct parallel in most Western educational governance frameworks. PTAs in the Anglophone Cameroonian context are not merely parental involvement mechanisms or fundraising committees but formal governance institutions with established roles in school budget planning, resource allocation oversight, and financial accountability reporting. The PTA General Assembly — typically convened at the beginning of each academic year — constitutes the primary formal mechanism through which school budgets are presented to and endorsed by the community, and through which the principal's financial stewardship is publicly assessed.

This governance role gives the PTA a financial oversight function analogous — in miniature and without the same formal legal standing — to a board of governors or school governing body. The quality with which this

function is exercised — the degree to which PTA financial governance is substantive rather than ceremonial, critical rather than merely endorsing, and genuinely influential on school financial decisions rather than retrospectively informed of them — is therefore a significant variable in the institutional effectiveness equation that most existing educational leadership research has not examined. The present study provides the first large-scale empirical evidence of the relationship between PTA-mediated financial governance and school effectiveness in the Cameroonian context.

METHODOLOGY

Research Design

This study employed an explanatory sequential mixed-methods design (Creswell & Plano Clark, 2017) with 480 principals and teachers across 30 stratified randomly sampled secondary schools in Fako Division as the quantitative sample, and 24 purposively selected participants (8 principals, 12 teachers, 4 teacher leaders) across diverse institutional settings as the qualitative sample. The Shared Financial Responsibility sub-scale of the PL-SSEQ (Scale D, 9 items, Cronbach's $\alpha = 0.842$) measured participative financial governance through items addressing PTA involvement in financial decisions, regular stakeholder financial reporting, teacher awareness of institutional budgets, financial transparency, participative resource allocation decisions, and community fundraising with broad engagement. School effectiveness was measured through the PL-SSEQ School Effectiveness composite (Scale G, 9 items, $\alpha = 0.733$). Quantitative analyses comprised Spearman rank-order correlations, Kruskal-Wallis and Mann-Whitney U tests for school-type comparisons, and ordinary least squares multiple regression. Qualitative data were analysed through Braun and Clarke's (2006) reflexive thematic analysis.

RESULTS

Descriptive Findings

The Shared Financial Responsibility scale (Scale D) had a mean item score of 3.25 (SD = 0.92) across all respondents, the second-lowest mean among the study's six participative leadership sub-scales. The highest-rated item was PTA involvement in financial decisions ($M = 3.68$), indicating that the formal PTA governance channel for community financial participation is relatively well established. The lowest-rated items were teacher contribution to resource priorities ($M = 3.08$) and teacher participation in budget planning meetings ($M = 3.07$), indicating that teacher involvement in financial planning is the least developed dimension of financial governance in most schools. Cross-institutional analysis using Kruskal-Wallis tests revealed significant differences by school type: faith-based schools scored substantially higher than government and lay private schools (faith-based $M = 3.61$, lay private $M = 3.38$, government $M = 2.98$; $H(2) = 16.89$, $p < 0.001$). Post-hoc Mann-Whitney U tests confirmed significant differences between faith-based and government schools ($U = 1,083$, $z = -3.41$, $p = 0.001$).

Bivariate and Multivariate Results

The Spearman rank-order correlation between Scale D and school effectiveness (Scale G) was $r_s = 0.647$ ($p < 0.001$, 95% CI [0.595, 0.694]) — the largest bivariate correlation between any individual participative leadership dimension and school effectiveness in the study. In the three-predictor regression model, shared financial responsibility made a significant unique contribution ($\beta = 0.217$, $B = 0.218$, $SE = 0.067$, $t = 3.254$, $p = 0.001$, 95% CI [0.086, 0.350]) after controlling for delegation and shared decision-making. The full model explained 50.7% of school effectiveness variance ($R^2 = 0.507$, Adjusted $R^2 = 0.503$, $F(3,476) = 135.300$, $p < 0.001$).

Qualitative Findings: The Two Mechanisms

The thematic analysis identified two distinct mechanisms through which financial transparency produces its school effectiveness consequences.

The direct material mechanism was articulated by a faith-based school principal whose multi-stakeholder budget process was described in detail: 'Every term, before we spend any significant sum, I call a budget meeting with the PTA chair, vice-principals, the bursary officer, and department head representatives. We agree on what to fund and what to defer. At the end of term, we present a financial statement to the full PTA. Our school community trusts us because they can see exactly where the money goes.' The institutional consequence of this transparency is sustaining community confidence and consistent financial support — the material prerequisite for operational quality in a resource-dependent school.

The indirect relational mechanism was articulated by a government school teacher who described the systemic consequences of financial opacity: 'When we do not know where the money goes, we start to assume the worst. And once that suspicion takes root, it affects everything — the willingness to work together, the trust in the principal's other decisions, our sense of whether the school is being run in our interest. I have seen schools where PTA fees stopped coming because parents had lost confidence in the management. When that happens, the school cannot function.' This account illustrates how financial opacity destroys not merely financial relationships but the multi-stakeholder trust architecture on which all other dimensions of effective institutional governance depend.

DISCUSSION

Toward an Africa-Contextualised School Effectiveness Model

The study's finding that participative financial governance is the single strongest bivariate predictor of school effectiveness calls for a fundamental revision of school effectiveness models for African educational contexts. The established Western models — developed in national systems where community financial contributions are peripheral — systematically overlook a variable that is a major determinant of institutional effectiveness in resource-dependent African schools. An Africa-contextualised school effectiveness model should incorporate participative financial governance — specifically the quality of PTA-mediated financial oversight and the transparency of principal financial stewardship — alongside the instructional, professional community, and leadership variables that feature in existing models.

The school-type variation in financial governance quality — faith-based schools outperforming government schools by a margin of 0.63 scale points — suggests that governance structure matters as much as individual principal behaviour. Faith-based schools' accountability to denominational governing boards, their institutional culture of stewardship, and their reliance on community fundraising create structural incentives for financial transparency that government schools lack. Government school financial governance improvement therefore requires structural reforms — specifically the strengthening of PTA governance authority and the establishment of transparent financial reporting standards — rather than merely individual leadership development.

The PTA as Distributed Financial Leadership

The finding that PTA involvement in financial decisions is the highest-rated financial governance item ($M = 3.68$) suggests that the PTA is the most structurally developed vehicle for participative financial governance in Anglophone Cameroonian schools. Theorising the PTA as a distributed financial leadership institution — rather than merely a parent involvement mechanism — reveals its potential as the primary community-side governance partner for school financial management improvement. Strengthening PTA financial governance capacity through officer training, clearer delineation of PTA financial oversight roles, and principal accountability to PTA financial oversight could be one of the most cost-effective available strategies for improving school financial governance quality at scale.

CONCLUSIONS

This study provides compelling evidence that participative financial governance — and specifically the transparency and community accountability of school resource management — is a major determinant of secondary school effectiveness in resource-dependent African educational contexts. The findings challenge the

theoretical omission of financial governance from established school effectiveness models and call for the development of Africa-contextualised frameworks that incorporate community financial participation as a significant effectiveness variable.

For school principals, the practical implication is clear: transparent, multi-stakeholder financial management — including pre-budget community consultation, quarterly financial reporting, and PTA financial oversight — is not merely an accountability obligation but a high-leverage school effectiveness investment whose institutional returns substantially exceed the time costs of financial disclosure. For policy makers, the cross-institutional variation in financial governance quality points to the need for regulatory reforms establishing financial transparency standards for all secondary schools, and for PTA capacity development programmes equipping parent governance bodies to exercise their financial oversight roles effectively.

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