

**GOVERNANCE EFFECTIVENESS ON CAPITATION GRANT AND
EDUCATION OUTCOMES IN PRIMARY SCHOOLS IN TANZANIA:
A CASE STUDY OF MOROGORO REGION**

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**A THESIS SUBMITTED IN FULFILMENT OF THE REQUIREMENTS
FOR THE DEGREE OF DOCTOR OF PHILOSOPHY OF SOKOINE
UNIVERSITY OF AGRICULTURE, MOROGORO, TANZANIA.**

2017

EXTENDED ABSTRACT

The implementation of strategies to improve the academic performance of pupils varies around the world. This could be due to variation in available resources and their utilisation proficiency. In Tanzania, primary education accounted for over 40% of the national education budget from 2008/09 to 2012/2013 Financial Years. The governance of capitation grant (CG) in Government primary schools (GPS) in Morogoro region, as in many other regions of Tanzania, is under school committees (SCs) with expectations that the CG would be well managed to give intended outcomes. However, there are incidents of mismanagement of the grant and declining pass-rates in the Primary School Leaving Examinations (PSLEs) in Tanzania. Nevertheless, there is not enough knowledge on the compliance of SCs with written rules, and on the effect of governance and CG on pupils' academic performance. In addition, there is scanty information on the functioning of School Committees in terms of their coping strategies, decisiveness, financial management skills and governing aspect. In addition, there was not enough empirical evidence to support the effect of school governance and capitation grant, as important school system components, on education outcomes. Therefore, guided by the Open System Theory (OST), Agency Theory (AT), Institutional Theory (IT) and Cognitive Resource Theory (CRT), the study was conducted from August, 2014 to March 2015 in Morogoro region to address the specified knowledge gap. The study adopted a cross-sectional research design with mixed approach: qualitative and quantitative. The study found that: SCs did not comply with spending rules due to inadequate CG; there was much dependence of SCs members on school heads in decision making; SCs members were not skilled in financial management; and adherence to good governance principles was not enough because SCs did not guarantee maximum effectiveness, rule of law and accountability in capitation grant spending. This implies that there was imperfect

link between the Capitation Grant Policy and the actual capitation grant spending practice which can be a breeding ground for the misuse of the grant. The hierarchical multiple regressions revealed a significant effect on pass-rates of CG disbursed to schools ($\Delta R^2=0.033$, $\Delta F=4.847$, $p < 0.05$) and other school system components, but not that of governance ($\Delta R^2=0.041$, $\Delta F=1.212$, $p > 0.05$). In addition, it is revealed that the CGDS and governance contributed to 7.5% of variance (combined $\Delta R^2 = 0.033 + 0.042$) in the total variance ($R^2 = 0.406$). Also, their combination improved the prediction of pass-rate by Teacher Pupil Ratio (TPR) from 62.5% ($\beta = -0.625$, $t = -5.249$, $p < 0.01$) to 68.1% ($\beta = -0.681$, $t = -5.710$, $p < 0.01$). It is recommended that the Government and other stakeholders improve disbursement, management and governance of the capitation grant, and the TPR so as to boost the academic performance of pupils in the study area and others with similar conditions.

DECLARATION

I, Omari Mzee, do hereby declare to the Senate of Sokoine University of Agriculture that this thesis is my own original work done within the period of registration and that it has neither been submitted nor being concurrently submitted in any other institution.

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ACKNOWLEDGEMENTS

Many people contributed to the completion of this study. I would like to express my sincere gratitude to my employer, the Government of Tanzania particularly the Prevention and Combating of Corruption Bureau (PCCB), for making my study possible. My heartfelt thanks are due to my supervisors at Sokoine University of Agriculture (SUA) Dr. Gabriel K. Nzalayaimisi of the Department of Agricultural Extension and Community Development and Prof. Damian M. Gabagambi from the School of Agricultural Economics and Business Studies for their constant help, guidance, counsel and encouragement throughout my experience as a doctoral student at SUA.

Special thanks are also due to members of staff in the Department of Development Studies at SUA, specifically, Prof. Kim Kayunze, Dr. Kenneth. B. M. Kitundu, Dr. Anna Sikira, Dr. Emanuel Chingonikaya, Prof. Justine Urasa, Dr. Farida Salehe, Dr. John N. Jeckoniah, Dr. Samwel J. Kabote, Dr. Msinde, John and Dr. Emmanuel T. Malisa. Their co-operation and constructive criticism were the essential factors for the success of this study. I am also grateful to my research assistants namely Anangisye Mwateba and Neema Kijangwa for their tireless efforts. Lastly, I wish to thank my lovely wife, Mwaya Said, and my children, Abdulkarim and Anwar, and all members of my family for their patience and spiritual support during the course of my study.

DEDICATION

To Almighty God, for without His guidance and love this work would never have become a reality. To my father, the late Ramadhani Mzee Mohammed, and to my mother, the late Zena Musa Pondo, for without their awareness of the importance of education in life my achievement would not have been possible.

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LIST OF ABBREVIATIONS AND ACRONYMS

AGEMAD	Amélioration de la Gestion de l'Éducation à Madagascar
BECE	Basic Education Certificate Examination
BEDC	Basic Education Development Committee
BRN	Big Results Now
CG	Capitation Grant
CGDS	Capitation Grant Disbursed to School
CPR	Classroom Pupil Ratio
CSBA	California School Board Association
CSOs	Civil Society Organisations
DEO	District Education Officer
DSS	Direct Support System
EFA	Education for All
ETP	Education and Training Policy
ESDP	Education Sector Development Project
FPE	Free Primary Education
GGAA	Good Governance Attribute of Accountability
GGAE	Good Governance Attribute of Effectiveness
GGARL	Good Governance Attribute of Rule of Law
GCB	Global Corruption Barometer
GPSs	Government Primary Schools
LCs	Local Councils
LGAs	Local Government Authorities
LGB	Local Governance Barometer

LQSHFMT	Leadership Quality – Financial Management Training
LQSHYP	Leadership Quality – School Heads’ Years In The Position
MDGs	Millennium Development Goals
MEO	Municipal Education Officer
MoEVT	Ministry of Education and Vocational Training
MESTV	Ministry of Education, Science, Technology and Vocational Training
MIG	Masters in Governance
NAO	National Audit Office
NBS	National Bureau of Statistics
NFGG	National Framework on Good Governance
NGOs	Non-Governmental Organisations
NSAs	Non-State Actors
NSGRP	National Strategy for Growth and Reduction of Poverty
PCCB	Prevention and Combating of Corruption Bureau
PDR	Pupil Desk Ratio
PECGGI	Primary Education Capitation Grant Governance Index
PEDP	Primary Education Development Programme
PEFA	Public Expenditure and Financial Accountability
PMO-RALG	Prime Minister’s Office Regional Administration and Local Government
PO-RALG	President’s Office Regional Administration and Local Government
PPC	Pre-Primary Classes
PSLE	Primary School Leaving Examinations
PTR	Pupil Toilet Ratio

REO	Regional Education Officer
SBM	School Based Management
SBMC	School Based Management Committee
SCs	School Committees
SDCHQ	School Distance to Council Headquarters
SDGs	Sustainable Development Goals
SMCs	School Management Committees
SPSS	Statistical Package for Social Sciences
SQAOs	School Quality Assurance Officers
SSA	Sub-Saharan Africa
TI	Transparency International
TPR	Teacher Pupil Ratio
UBE	Universal Basic Education
UNESCO	United Nations Educational, Scientific and Cultural Organisation
UPE	Universal Primary Education
URT	United Republic of Tanzania
VIF	Variance Inflation Factor
WB	World Bank
WDC	Ward Development Committee
WEC	Ward Education Coordinator
WGI	Worldwide Governance Indicators
WSDPs	Whole School Development Plans

CHAPTER ONE

1.0 Introduction

1.1 Background Information

Education is generally defined as the process of initiating and preparing a person through training, in his environment, about norms, skills, knowledge, and values of the society so as to play active roles in society (Amaele, 2013; Komba *et al.*, 2014; United Republic of Tanzania – URT, 2014; Pajibo and Tamanja, 2017). The role of education, as asserted by Dzamboe (2005) in Pajibo and Tamanja (2017), is also emphasized in the Declaration of Conference of African States held in Addis Ababa in 1961 that “education is Africa’s most urgent and vital need, and that education is a matter of key developmental importance throughout the world”. According to Pajibo and Tamanja (2017), Education for All (EFA) has received higher priority because education is a human right that has immense power to transform society. The right is well stipulated in: the United Nations Declaration of Human Rights (1948); the 1959 Declaration of the Rights of the Child; the 1966 International Covenant on Economic, Social and Cultural Rights; and the 1989 Convention on the Rights of the Child (Rosensweig, 2002 in Ampratwum and Armah-Attoh, 2010).

Based on this understanding of education, primary education, is therefore essential for the development of society (Rafiq *et al.*, 2013). Compared to other levels of education, primary education provides children with a good preparatory ground for further education (Adesina, 2011; Rafiq *et al.*, 2013; Gichuhi, 2015; Muhammad and Itaaga, 2015). However, in order education to be beneficial to the society, it must be of quality. Among the many major goals of primary education, include preparing a child to pursue secondary education. For the purpose of this study primary education is defined as the transfer of

skills and knowledge to the child in order for him or her to pursue secondary education. This goal can be met if a school, as a place which provides appropriate learning environment for a child, is effective (Heneveld, 1994). Effectiveness is defined as the extent to which an activity achieves its goals (Harrison *et al.*, 2012; Lempert, 2015) in this case is the improved academic performances of pupils.

In the quest of meeting the Education for All (EFA) initiative, the Millennium Development Goals (MDGs), and the Declaration of the United Nation Literacy Decade (DUNLD), country Governments and international development institutions committed themselves to increasing literacy rates among adults and children by 2015. The EFA initiative was launched by delegates from 155 countries in Jomtien, Thailand in 1990. The EFA initiative and the MDGs, which ended in 2015, gave developing countries an incentive to attain universal primary education (UPE). The MDGs goals addressed enrolment and completion of the full cycle of primary education of every child which is seven years in Tanzania, and promoting gender equality and empowering women in primary and secondary education by 2015 respectively (URT, 2012). The MDGs have been extended as the 2030 Sustainable Development Goals (SDGs) in 2015. The fourth goal and fifth goal of the SDGs focuses on ensuring that all girls and boys complete free primary and secondary schooling, achieve gender quality and empower all women by 2030 respectively.

However, many parents in developing countries, especially in Sub-Saharan African (SSA) countries, including Tanzania, are poor and thus without Government intervention they cannot afford the costs of sending their children to school. The United Nations Development Programme, UNDP (2010a) reported that 458 million people or 65% of the total population of the 37 SSA countries, including Tanzanians, were multi-dimensionally

poor. Based on the New Inequality-Adjusted Human Development Index (HDI) (Ibid), the region had the highest loss from inequality of 33%. Also, about 124 million children and adolescents are denied opportunities to enter and complete school - including around 59 million children of primary school age and 65 million young adolescents of lower secondary school age while more than half of the primary - school - aged children who are not in school live in Sub-Saharan Africa (UNICEF, 2016 in Pajibo and Tamanja, 2017).

Recognizing the challenge, Governments met in Dakar, Senegal in 2000 and deliberated on the abolition of school fees as one of the key policy interventions for improving access and quality of primary education (Padamallu *et al.*, 2010). The country Governments started devoting substantial amount of their incomes to the education sector as a drive to improve education quality (Nikel and Lowe, 2010; Pajibo and Tamanja, 2017). However, the disbursements of educational funds in many countries were shown as both inadequate and untimely (Ajayi and Adeyemi, 2011; Manara and Mwombela, 2012; Mwinjuma and Baki, 2012; Nampota and Chiwaula, 2013). The inadequacy of educational funds is a challenge to the implementation of strategies to improve the academic performance of pupils in respective countries. According to Baker (2005) in Houck and DeBray (2015), adequacy is an overall total spending needed for an educational system to meet stated educational goals. Generally, adequacy dimensions are conceptualised as corresponding to the concepts of sufficiency of funds, purchased inputs, and performance (Houck and Eom, 2012 in Houck and DeBray, 2015).

In Tanzania, the 2011 Poverty and Human Development Report (PHDR) showed that the country had a Human Development Index (HDI) of 0.466 far below the world index (0.682) (UNDP, 2011) and was ranked 148th out of 169 countries in the Refined Human

Development Index (HDI) and the inequality in human development was about 28%, a little higher than the global average of 22% (UNDP, 2010b). This corroborated the World Bank (2008) report that 33% and 18% of Tanzanians were living below basic needs and below poverty line respectively. The HDI is a composite index measuring average achievement in three basic dimensions of human development – a long and health life, knowledge and a decent standard of living (UNDP, 2011).

The country, like many other SSA countries, is committed toward improving the human development in education and other sectors since her independence in 1961. The priority of education is depicted in the implementations of numerous policies and programmes centred on educational improvement. These include the Universal Primary Education (UPE) of 1974 (Chonjo, 1994), the Education and Training Policy (ETP) in 1995, Education Sector Development Programme (ESDP) in 1997, the National Framework on Good Governance (NFGG) in 1999, and the Primary Education Development Programme (PEDP) in 2002. The Government introduced the capitation grant (CG) in 2002 under PEDP. The CG is a recurrent mechanism to compensate for the abolition of school fees, and targeting at provision of teaching and learning materials such textbooks and chinks, and administration. The abolition is rooted from the Compulsory Education Act of 1978 under UPE. Ideally, with CG in place, primary schools are not required to charge school fees to parents. The implementation of PEDP has been in phases of five years each; the first phase (2002/03 - 2006/07), the second phase (2007/08 - 2011/12) and the third phase has been under implementation since 2012/13.

The governance of CG in Tanzania is under school committees (SCs). The school committee is a mandatory independent governing body operating in Government primary schools within Tanzania and which is composed of the school head as secretary and

elected members among parents and a teacher responsible with academics. While there are various definitions of governance, this study defines school governance as the decision making process by a school committee in capitation spending for the betterment of school performance. Good governance in education, as broadly defined, is about ensuring that the necessary resources for an efficient and effective education system (financial, material and human) are managed in a transparent and accountable manner (Manara and Mwombela, 2012). Generally, as outlined in the National Framework on Good Governance (NFGG), good governance has various benchmarks including accountability, transparency, and the rule of law.

The second phase of Primary Education Development Programme (PEDP II) clearly outlined various roles of the school committees (SCs) and school heads (United Republic of Tanzania - URT, 2012). The SCs had obligations to operate bank accounts and efficiently and effectively manage funds received for implementation, while guaranteeing maximum accountability and transparency. The school heads, as sub-warrant holders and as secretaries to the SCs, had responsibilities to keep records of all financial transactions at school level. They also had to keep records and minutes of the school committee meetings and advise the school committee accordingly. The utilisation of school funds was supposed to be authorised by the Chairperson of the School Committee, the Chairperson of Village/Hamlet Executive Officer and the Ward Education Officer (WEO). The SCs were also required to publicise their deliberations and school budgets and approve Whole School Development Plans (WSDPs) and budgets and submit them to relevant authorities such as Ward Development Committees (WDCs) for scrutiny, consolidation and approval.

The WEOs had several duties which include that of ensuring pupils' enrolment, attendance and completion, and ensuring transparency and accountability in the implementation of PEDP funded activities. The main goals, especially of PEDP II, were the expansion of enrolment, improvement of education quality, building capacity and optimizing resource use within the education sector, strengthening the capacities of school committees to manage public funds disbursed to schools so as to improve accountability in capitation spending, and ensure adherence to mechanisms and procedures for accurate accounting, reporting and auditing of PEDP funds. The duties at council level included mediation between schools, regional secretariat, Ministry of Education and Vocational Training (MoEVT), Prime Minister's Office Regional Administration and Local Government (PMO-RALG) which is currently known as President's Office Regional Administration and Local Government (PO-RALG) and other stakeholders.

The Ministry of RALG was supposed to oversee the delivery of pre-primary and primary education through, the Regional Education Officer (REO), the Councils (District Education Officers-DEO or Municipal Education Officers-MEO), Ward (WEO) and schools (school heads, teachers, SCs), and complemented by Non-State Actors (NSAs) who run a few non-Government schools. In general, the MoEVT and the PMO-RALG had obligations to review PEDP implementation and performance reports and disburse PEDP funds to Government primary schools (GPS). The MoEVT dealt with the formulation of policy and regulations, quality assurance in curriculum, teacher training, examination and assessment, setting standards, planning, monitoring and evaluation and education research. All these were stipulated in the PEDP II document which was implemented from 2007/08 to 2011/12.

In line with the PEDP financial and procurement guidelines, CG spending in Tanzania is required to adhere to a set of rules (URT, 2012). Barr *et al.* (2012) assert that for accountability to be effective there must be an establishment of clear rules and responsibilities, monitoring, and actual enforcement of predetermined penalties when rules are not followed and responsibilities are not met. The school committees have authority over the use of school budget in this case the CG (Arcia *et al.*, 2011 in Manara and Mwombela, 2012). In South Africa, officials and school heads were reported to disregard known rules (Døssing *et al.*, 2011). As a result Døssing *et al.* (2011) recommended an investigation of the reasons for officials and school heads to disregard known rules, and an assessment of the level of financial training and understanding of financial processes by all stakeholders to determine risks of corruption and mismanagement. For that matter, regardless of autonomy of school committees to procure school needs, members of school committees could not do much without capacity building in funds management (URT, 2012). As pointed out by Kiprono *et al.* (2015), the management of school finance can be one of the most challenging activities of the school committees' responsibilities.

In the search for good and quality education, the Government strives to improve both internal and external classroom factors. The academic performance of pupils can be affected by internal as well as external classroom factors (Mushtaq and Khan, 2012). According to Mushtaq and Khan (2012), internal classroom factors include, among other things, class size, text books, learning facilities, and teachers' roles in the class. External classroom factors include the leadership and input costs of running a school system such as funds, teachers and pupils (Glewwe and Muralidhan, 2015).

Tanzania shillings (TZS) 10 000.00 (USD 10) per pupil per year was computed in 2001 as the unit cost of training a pupil based on 1999 prices (TZS means Tanzanian shillings; USD 1 = TZS 900 in 1999, TZS 1600 in 2012 and TZS 2 183 in September 2016) (World Bank – WB, 2016). This amount was thought as being enough to meet the following costs of training a pupil in Government Primary Schools (GPSs): USD 2 for facility repairs; USD 4 for textbooks, teaching guides, supplementary reading materials; USD 2 for chalk, exercise books, pens and pencils; USD 1 for administration materials; and USD 1 for examination paper purchase and printing (URT, 2001). However, educational funding and spending inadequacies are among problems haunting the education service delivery around the world, Tanzania included (URT, 2010; URT, 2012; Manara and Mwombela, 2012; Ayeni and Ibukun, 2013; Nampota and Chiwaula, 2013).

Following the introduction of CG, the budget for primary education increased from TZS 299.4 billion in 2002/03 to TZS 961 billion in 2011/12. Also, the education became the most funded sector as it accounted for 18.8%, 18.7%, 15.1%, 16.0%, 19.8%, 18.1%, 19.8%, 18.3% and 17.6% of the total Government budget in 2002/03, 2003/04, 2004/05, 2005/06, 2006/07, 2007/08, 2008/09, 2009/10 and 2010/11 respectively (URT, 2012). Besides that, disbursement gaps of 13.9%, 10.3%, 23.3%, 6.5%, 12.2%, 28.6%, 43.7%, 33.9%, 20.0% and 5.0% in 2002/03, 2003/04, 2004/05, 2005/06, 2006/07, 2007/08, 2008/09, 2009/10 and 2010/11, were realised. These gaps resulted to huge variations in the disbursements of PEDP block grants from the central Government to primary schools (URT, 2012). This situation challenges the adequacy of the disbursed funds to achieve the intended output/outcomes.

These budgetary gaps might have challenged attainment of the National Strategy for Growth and Reduction of Poverty (NSGRP) targets, and the second and the third goal of

the MDGs 2000-2015 which Tanzania adopted in 2000. The NSGRP had a target of raising pupils' pass-rates in the Primary School Leaving Examinations (PSLEs) to 75% for girls and boys by 2010. Likewise, the gaps might have compromised the attainment of PEDP objectives and goals. The first two phases of PEDP had the objective of ensuring that all key actors at all levels had knowledge of good governance and that school committees were able to maintain the Whole School Development Planning (WSDP) concept at all primary schools (URT, 1999 in Mgonja, 2014).

Despite the Tanzania Government's efforts to improve disbursement and enforce capitation spending rules, there are complaints from parents on inadequate CG and its poor management, as well as claims on education quality decline (Manara and Mwombela, 2012; URT, 2012; 2014). Primary School Leaving Examinations (PSLE) Pass Rates (PRs) fluctuated greatly between 70.5% in 2006 and 30.7% in 2012 (URT, 2014). The PRs were below the National Strategy for Growth and Reduction of Poverty (NSGRP) pass-rate target of 75% for girls and boys by 2010. Similarly, the Morogoro Regional Primary School Leaving Examination (PSLE) pass-rate dropped to 28% in 2012 from 56.1% in 2008 (URT, 2014), meaning that 72% of standard VII leavers in the region failed the PSLE. Also, schools located far away from the council headquarters had fewer teachers and lower quality of facilities (URT, 2010). According to URT (2010), the more remote a school is located from the council headquarters, the fewer teachers it receives and the lower is the quality of facilities. The distance to council headquarters is categorised as near (less than 20 km), as far (20–50 km), as very far (51–100 km) and as remote (more than 100 km). For example, in 2012, Morogoro Region had the largest number of 404 rural-based GPSs located at a distance equal or more than 76 km from councils head office. In addition, some pupils were reported to

have completed the primary education cycle without appropriate mastery of the reading, writing and arithmetic skills (3Rs) (UNDP, 2011).

Theories support the probable outcomes of budgetary gaps on presumption that academic performance of pupils' is mediated and influenced by in-school processes and inputs respectively. The Open Systems Theory (OST) posits that organizations, in this case schools, are systems that are surrounded and draw certain inputs from the environment, transform them, and discharge the outputs to the external environment in the form of goods and services and responds to the environment through the procedure of feedback (Bertalanffy, 1950 in Haque and Rehman, 2014). Eicher (1984) cited by Mlozi *et al.* (2013), stated that in any productive process, the quality of the output depends upon that of inputs.

Various theoretical models have been developed to address this inputs-process-output relationship (Chen, 2011; Hofman *et al.*, 2002; Heneveld, 1994). Chen (2011) conceptualises school outcome as determined by how much autonomy the schools have and the extent to which schools are held accountable for their results. A school can be held accountable by parents, communities, or the Government. Hofman *et al.* (2002), in their educational production function or frontier, demonstrated that coherence between school governors, school leaders, teachers and the school community particularly parents produced a sense of community that, in turn, shaped conditions in schools that had positive effect on pupil achievement in the Netherlands. Heneveld (1994) points out that effectiveness of a school can be determined by supporting inputs, enabling conditions, and students' outcomes. The Heneveld's framework, for instance, has been used in similar research in Guinea, Kenya, Madagascar, Senegal and Uganda.

Numerous other scholars investigated the relationships between educational inputs and in-school processes, and students' academic performance (Glewwe and Maiga, 2011; Serra *et al.*, 2011; Akpan and Effiong, 2012; Manara and Mwombela, 2012; Pradhan *et al.*, 2014; Santibanez *et al.*, 2014; Duflo *et al.*, 2015; Glewwe and Muralidharan, 2015). Duflo *et al.* (2015) demonstrated that training School Management Committees in Kenya to evaluate the performance of contract teachers had a significantly positive impact on the performance of contract teachers and on students' test scores. Manara and Mwombela (2012) showed qualitatively the importance of the CG governance to quality education in Tanzania. Pradhan *et al.* (2014) found no significant impact on test scores for most of the interventions in Indonesia. Similarly, Santibanez *et al.* (2014) found that the program had no general impact on students' test scores in school measures in Mexico. Earlier, Glewwe and Maiga (2011) found no impact on student test scores of these interventions in Madagascar. Akpan and Effiong (2012) demonstrated a positive and significantly association of good governance attributes (rule of law, regulatory quality and political stability) with development outcomes in Sub-Saharan Africa countries. However, Serra *et al.* (2011), found a strong negative correlation between measures of top-down accountability and failure in final examinations and a strong positive correlation between measures of top-down accountability and students' excellence in mathematics in Albanian primary schools. Generally, as asserted by Glewwe and Muralidharan (2015), poor governance in developing-country education systems, like Tanzania, may be a first order constraint in translating inputs into outcomes.

Hence, based on this background, understanding the effectiveness of both educational spending and school committees is necessary within the input-process-output context. According to the United Nations Educational, Scientific and Cultural Organisation–UNESCO (2014) in Masino and Zarazúa, 2016, the failure of a programme may often be

more a function of failures or weaknesses in implementation than its technical design. This current study therefore assesses governance effectiveness on capitation grant and education outcomes in primary schools in Tanzania. School system components, categorised as drive and action for results and school's capacity to deliver results (Heneveld, 1994; Hofman *et al.*, 2002; Chen, 2011), are envisaged as affecting pupils' academic performance. The theoretical implication to this current study is based on the presumptions that public spending, governance and development outcomes, in this case education outcome, are interlinked (Heneveld, 1994; Hofman *et al.*, 2002; Chen, 2011).

1.2 Problem Statement

Several studies have been conducted to investigate the relationship between school factors and education outcomes. However, as far as knowledge is concerned, there has been scanty information which explicitly documents the following: first, the effect of capitation grant (CG) and school governance on pupils' academic performance in Government primary schools (GPSs). Most studies have been conducted on the allocation and disbursement of the CG. Second, is the performance of school committees (SCs) in terms of their compliance to written rules in developing countries, particularly in Sub-Saharan Africa (SSA). Given this situation, the knowledge gap deserves attention.

1.3 Justification of the Study

This study is justified on the basis of its contributions to knowledge, policy and actions. Taking into consideration that there is no universal solution for all schools as every situation is different and what suits one school may not suit another, the current study's findings add new knowledge on school governance effectiveness on CG and education outcomes in the study area and other areas with similar condition by giving first-hand information on the capacity of the SCs in decision making and management of the CG,

the CG disbursement challenge to the CSs' accountability, the performance-based differences in CG disbursement, the financial management skills of school heads, the association of financial training of school heads with school location, the relationship between CG disbursed and pupils' academic performance, the influence of the capitation grant on academic performance of a pupil, and the effect of the school governance, the CG and some school factors on the academic performance of a pupil. Moreover, the findings provide areas for further research.

In regards to contribution to policy, apart from understanding the existing factors which promote academic performance of pupils, the findings of this study inform policy makers, parents, Non-Governmental Organisations (NGOs), and other interested parties on the need to strengthen and develop policies with intention to improve the allocation, disbursement, management and governance of the CG as pre-requisites to improving the education outcomes. This is because the failure rate in Primary School Leaving Examinations (PSLE) and the mismanagement of educational funds is costly to all the stakeholders in education. They increase cost of training pupils as well as depriving primary school pupils with opportunity to continue for secondary and higher education. In addition, the impact of CG on pupils' academic performance in primary schools also depends on the functioning of SCs.

With regard to actions of education actors, this study provides an opportunity for SCs to review how they perform their duties so that they can become highly effective and significant contribution in managing CG. In other words, the findings of this study help school committees to have an accurate assessment of the CG spending and enable them to improve accountability in capitation spending. In general, the findings of this study inform the implementation of PEDP, the second cluster of the National Strategy for Growth and Reduction of Poverty (NSGRP) that emphasises the improvement of quality

of life through people to have quality education as well as in line with the Tanzania Development Vision (TDV) 2025 and 2030 Sustainable Development Goals (SDGs). The fourth goal and fifth goal of the SDGs focus on ensuring that all girls and boys complete free primary and secondary schooling, and achieving gender equality and empowering all women and girls by 2030 respectively. Gender equality in education means that girls and boys have equal opportunities to realize their full human rights, and is built on parity and equity. Parity is attained when the same proportion of boys and girls, relative to their respective age groups, enter the education system, achieve educational goals and advance through different cycles. Gender equity is the process of treating girls and boys fairly through ensuring equality of opportunity based on their talents and efforts, rather than on pre-determined circumstances such as gender or family background (World Bank, 2004 in Alhassan, 2013).

1.4 Objectives of the Study

1.4.1 General objective

The main objective of this study was to assess governance effectiveness on capitation grant and education outcomes in primary schools in Morogoro Region, Tanzania.

1.4.2 Specific objectives

The specific objectives of this study were:

- (i) to analyse management of the capitation grant disbursed in primary schools;
- (ii) to determine adherence to good governance principles in capitation spending; and
- (iii) to determine the effects of school system components on academic performance of pupils.

1.5 Research Questions and Hypotheses

1.5.1 Research questions

The study sought to answer the following research questions:

- i. How is the capitation grant disbursed in primary schools managed?
 - How do school committees cope with inadequately disbursed capitation grant?
 - How decisive are school committees in capitation spending?
 - Do school committees have financial skills to manage the capitation grant?
- ii. To what extent does capitation spending in primary school adhere to the governance attributes of effectiveness, rule of law and accountability?
 - To what extent does capitation spending portray effectiveness?
 - How much revealed is rule of law in capitation spending?
 - What is the level of accountability in capitation spending?
- iii. How does the capitation grant and school governance affect pupils' academic performance?

1.5.2 Hypotheses

This study was also guided by two hypotheses:

- i. There is no significant effect of capitation grant and other school system components on pupils' academic performance.
- ii. There is no significant effect of school governance and other school system components on pupils' academic performance.

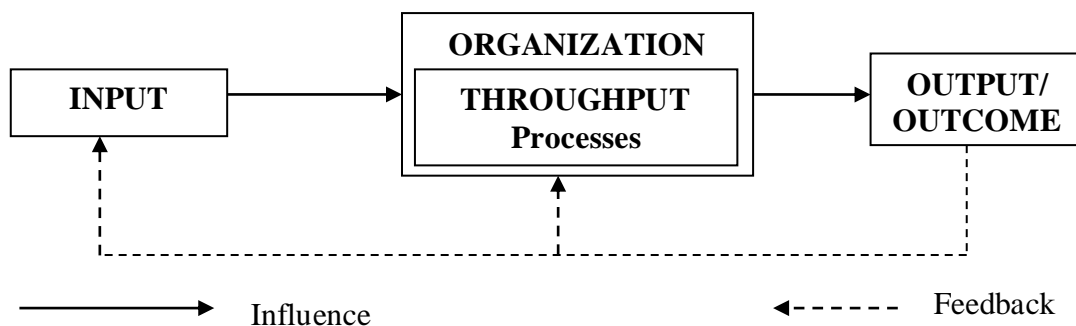
1.6 Theoretical Framework

As Government primary schools (GPSs) are open system organisations, this study can be guided by various organisational theories. In this case, based on the objectives of the

study, the Open Systems Theory (OST) is considered as appropriate. These theories are used with expectation that they will contribute in informing practice in Government primary schools (GPSs). According to Boer *et al.* (2015), the value of any theoretical contribution will be determined by its utility in informing practice and/or future research. Hence results can contribute to theory by falsifying or confirming (Boer *et al.*, 2015).

1.6.1 Open systems theory

The Bertalanffy's (1950) Open Systems Theory (OST), as explained by Haque and Rehman (2014), was used in the study as a guiding framework in assessing governance effectiveness on capitation grant and education outcomes in primary schools in Morogoro Region, Tanzania. According to Richard (2007) in Haque and Rehman (2014), the OST is acquired from the biological and ecological sciences that view human organization as an organic system in which everything is related to everything else and a change in one element of the system will affect all other relationships in the system. The theory posits that organizations are systems that are surrounded and draw certain inputs from the environment, transform them, and discharge the outputs to the external environment in the form of goods and services and respond to the environment through the procedure of feedback (Figure 1).



Source: Katz and Kahn (1966)

Figure 1: Input – Process – Output

Inputs are the various resources needed to run an activity such as financial resources. The transformation processes are how an activity is carried out. The outputs are system product to the environment. The environment includes the social, political, and economic forces that impinge on the organization. The feedback allows the environment to recognise operation of the system and stimulates the system to adjust itself and ultimately helps the organization to survive in the environment. Negative feedback indicates a potential for failure and the need to change the way things are being done (Haque and Rehman, 2014).

In general, the OST is based on five principles (Scott, 2008 in Haque and Rehman, 2014): parts that makeup the system are interrelated, health of overall system is contingent on subsystem functioning, importing and exporting material from and to the environment, permeable boundaries that can allow materials to pass through, and relate openness by regulating permeability. The systemic boundary is about rules that regulate interaction. According to Eicher (1984) in Mlozi *et al.* (2013), in any productive processes, the quality of the output depends upon that of inputs. The development of schools requires inputs including financial resources as well as a combination of prudent budgeting, strict implementation, and good reporting for funds (Ayeni and Ibukun, 2013). The school committees (SCs) are responsible in this endeavour as they have various roles including the following: approve whole school development plans and budgets, to operate bank accounts and efficiently and effectively manage funds received for implementation, to ensure safe custody of property acquired using PEDP funds, and prepare and submit accurate and timely physical and financial progress reports to LGAs (URT, 2012).

The relevance of the OST in the study hinges on the fact that Government primary schools (GPSs) in Tanzania are non-profit open system organisations. Hence they need financial resources, in this case the capitation grant (CG), from the Government and

school community in order to implement the Education and Training Policy (ETP) of 1995 and 2014. However, for primary schools to achieve their objectives, the financial resources have to be managed well. This is because these resources are key inputs for school development (Ayeni and Ibukun, 2013). In Tanzania, the duty of managing these resources at the school level is under SCs which are the governing bodies at this level of education. The CSs have got various roles including to efficiently and effectively manage funds received for implementation (URT, 2012). In other words the CG has to be managed well for schools to meet their objectives. Organisations develop some deliberate structures which help people to perform their work. The structures may include rules, regulations, job duties and authority. Hence, the theory helps in data collections, analysis and interpretation (Boer *et al.*, 2015) about inputs, school factors and outcomes, and their relationships. According to Schmenner *et al.* (2009) in Boer *et al.* (2015), a good theory makes precise predictions about relationships; the relationships explored must align with the theory that the authors purporting to be using.

Additionally, Creemers and Kyriakides (2010) are of the opinion that every organisation has an objective it strives to achieve and is composed of people, who in this case teachers, pupils and other stakeholders, who perform the work that is necessary for the organisation to achieve its goal. A school is a planned social open system organisation which acts as instrument of society for teaching young ones; with learning as a key function to produce educated citizens capable of contributing to society, and gender equity (Ayeni, 2012). This means GPSs export educated pupils into the outside environment. Currently, PEDP gives the highest priority to access, quality and equity to education of all eligible children and their regular attendance (URT, 2012). Furthermore, core activities and processes in GPSs depend on the contextual factors within their environment – that is the school community and the Government.

This study adapts three open system backed frameworks: the Chen's (2011) analytical framework of school outcome, Heneveld (1994) framework on factors that contribute to school effectiveness and Hofman *et al.* (2002) relationships between governance and pupils achievement. Moreover, the definitions and indicators of effective schools have since been used to inform planning and research activities related to this in Guinea, Kenya, Madagascar, Senegal and Uganda (Heneveld, 1994). However, based on the objectives of the current study, the thinking of additional organisational theories which can provide a theoretical lens to clarify how organisational contexts affect the practice of quality assurance in GPSs becomes necessary. This is because the OST does not explain much on the role of decision-making capacity, and the importance of the internal environment to the organization's efficiency and effectiveness. It emphasizes the dependence of the organization on the environment, and their inter-relationship. Hence, to have useful insights regarding the effectiveness of governance on capitation grant and academic performance, the OST needs to be complimented with the Agency Theory (AT), Cognitive Resource Theory (CRT) and Institutional Theory (IT).

1.6.2 Agency theory

Theoretically, it was found necessary that the study be guided by the Agency Theory (AT) as explained by Jensen and Meckling (1976) and Fayezi *et al.* (2012). It is directed at the ubiquitous agency relationship, in which one party (the principal) delegates work to another (the agent), who performs that work. It assumes that agents and principals will act in their self-interest to maximize their own welfare. And agents possess more information than their principals, meaning there is an asymmetry of information (Keng'ara, 2014). The basic premise of the theory is that if both parties to the relationship are utility maximisers, there is good reason to believe that the agent will not always act in the best interests of the principal (Jensen and Meckling, 1976).

Generally, the theory attempts to resolve two problems that can occur in agency relationships: the agency and risk sharing problems (Eisenhardt, 1989). The agency problem arises from the conflicting goals of the principal and the agent and from the difficulty/expense involved in verifying the agent's behaviour (Jensen and Meckling, 1976; Eisenhardt, 1989). The risk sharing problem arises from the different attitudes toward risk on the part of the principal and the agent. The different risk preferences between the principals and agents are likely to lead to different actions. Hence, there is always the possibility that the agent will not act in the best interests of the principals but may serve their own interests.

According to Eisenhardt (1989), the desires or goals of the principal and of the agent are in conflict, and it is difficult or expensive for the principal to verify what the agent is actually doing. This means that in a world with no information asymmetry, principals would be able to evaluate on their behalf the works done by the agents. However, in a world with information asymmetry, citizens' ability to control agents' behaviour is constrained by imperfect information. This ultimately reaches a situation of shirking and rent extractions where agents will devote little effort than what was expected by the principals and divert some portion of public funds to their own benefits (Holmström, 1979). The agent, in the pursuit of his/her official duties, has great discretion and monopolistic power, and when accountability of agent to the principal is weak, he/she may take that opportunity to betray the principal's interests for his/her own including corruption (Klitgaard, 1988; Otusanya, 2011). Accordingly, Khan (2013) in Alaaraj and Ibrahim (2014) described accountability as a state of open Government. Accountability in this way cannot be enforced without transparency as the two go hand in hand or depend to each other (Kefela, 2011). Transparency here refers to the disclosure of any related

information to the interested stakeholder in a timely manner (Salin and Abidin, 2011 in Alaaraj and Ibrahim, 2014).

In line with this current study's main objective of assessing governance effectiveness, the AT can be extended to the Tanzania context where the management of Government primary schools (GPSs) finances is delegated to school committees (SCs). Citizens, as principal, select members of CSs to represent them as governing bodies in GPSs. Moreover, in the education sector there are different principals (citizens, employees, the officials of the related ministry and politicians) who might have different views about outcomes and agents' tasks (Besley and Ghatak, 2003 in Hossain, 2013). The AT is most relevant in situations such as this as it emphasizes the relationship between principal and agent and it shows the existence of self-interest in organizational thinking. Both principal and agent are usually assumed to be attempting to maximize their own utilities (Eisenhardt, 1989). Moreover, the theory helps in data collections, analysis and interpretation (Boer *et al.*, 2015) on adherence to good governance attributes of effectiveness, rule of law and accountability in capitation spending. For a theory to be useful, it should be appropriately used (i.e. how useful they are), practical (i.e. accurately describe or depict a real world event or phenomenon) and insightful (i.e. it allows to see imaginatively into phenomena) (Boer *et al.*, 2015). Generally, the theory brings in new thinking about governance in GPSs.

The second phase of PEDP (PEDP II) clearly outlined various roles of the SCs (United Republic of Tanzania - URT, 2012). The SCs had obligations to operate bank accounts and efficiently and effectively manage funds received for implementation, while guaranteeing maximum accountability and transparency. The utilisation had to be authorised by the Chairperson of the school committee, the Chairperson of

Village/Hamlet, Executive Officer and the Ward Education Coordinator (WEC). The SCs were also required to publicise their deliberations and school budgets and approve Whole School Development Plans (WSDPs) and budgets and submit them to relevant authorities such as Ward Development Committees (WDCs) for scrutiny, consolidation and approval. However, according to Transparency International - TI (2009), funds that reach schools may not be used according to their intended purposes, illegal payments may be made by school authorities using falsified receipts or the quantity of goods purchased may be inflated, textbooks may be of poor quality and insufficient quantity, the building infrastructure of teaching institutions may collapse, toilets may not be built, and learning materials may go undelivered.

According to Walker (2003) in Robert Keng'ara (2014), who studied information asymmetries and self-interests, principals lack bases to trust their appointed agents. For that matter, the principal will seek to mitigate these concerns by putting in place mechanisms to align the interests of agents with principals so as to reduce the scope for information asymmetries and opportunistic tendencies. Based on the theory and the fact that the utilization of financial resources for the public good is an essential part of governance (Agbo and Aruomoaghe, 2014), the Primary Education Capitation Grant Governance Index (PECGGI) by Manara and Mwombela (2012) becomes relevant for the study. This shows that when the agent has clear plans, observes good capitation management practices, and transparently reports capitation expenditures to the principal, the agent is likely to behave in the interest of the principal. Transparency in spending is likely to curb agent opportunism because the agent will realize that he or she cannot deceive the principal. As accountability requires the conformity to rules, the Institutional Theory (IT) can be a good supplement to AT in the analysis of accountability of a school committee.

1.6.3 Institutional theory

The institutional theory (IT), assumes that the survival of the organisations depends on detecting and adjusting itself to the changes taking place in the environment (DiMaggio and Powell, 1983 in Kauppi, 2013; Haque and Rehman, 2014). According to Steunenberg and Soeters (1996) and March and Olsen (1995) in Nwogwugwu and Etareri (2015) and Ibeogu and Nkwede (2016), institutional theorists believe that institutions not only offer and constrain behavioural alternatives, but they also, up to a certain extent model individual preferences. This means that institutions, directly and indirectly determine the motives guiding individual behaviour. The theory focuses on the deeper and more resilient aspects of social structure (Ibeogu and Nkwede (2016). It considers the processes by which the structures, including schemes, rules, norms and routines become established as authoritative guidelines for social behaviour. An institution is a formal or informal structural, societal or political phenomenon that transcends the individual level, which is based on more or less common values, has certain degree of stability and influences behaviour (Peters 2000 in Nwogwugwu and Etareri, 2015; Guy Peters, 2007 in Ibeogu and Nkwede, 2016). Generally, the intention of institutions is to promote transparency, ethical behaviours and conduct, accountability and good governance.

According to DiMaggio and Powell (1983) in Kauppi (2013) and Glover *et al.* (2014), the drivers of IT are: coercive, mimetic and normative isomorphism (organisational isomorphism); resource dependency (organisational dependency); and Government, public and professional endorsement (organisational legitimacy). Organisational isomorphism is the desire of organisations to adopt similar structures, strategies, and processes that result in the resemblance of a focal organisation, or practices espoused by other organisations in its environment. Organisational dependency conceptualises the environment in terms of resources or exchanges for survival. Thus, changes in behaviour

may reflect accommodations intended to secure a stable flow of resources from the resource provider. Organisational legitimacy is an endorsement by external parties such as Government which has control over the organisation through setting and maintaining standards of professional competence and accountability.

Accountability is a proactive process by which public officials inform and justify their plans of action, their behaviour, and results and are sanctioned accordingly (Ackerman, 2004 in Ahmad, 2008). As asserted by Ackerman (2004), accountability mechanisms can broadly be classified as either horizontal or vertical. Horizontal mechanisms occur externally and involve one party holding another accountable and therefore exercising superior authority or greater power. Given its role in facilitating civic engagement, the focus on social accountability is among the various mechanisms of promoting accountability. Social accountability is an approach towards building accountability that relies on civic engagement (Malena *et al.*, 2004 in Ahmad, 2008).

It has also been suggested that social accountability initiatives are most effective when these are institutionalized and when horizontal accountability mechanisms are more transparent and open to civic involvement (2004 in Ahmad, 2008). Thus, according to Ahmad (2008), transparency is inextricably linked to accountability and the monitoring of Government performance and demand for transparency protects against corruption. This is because the greatest beneficiaries of effective social accountability initiatives are poor people who are least equipped to hold Government officials accountable and thus they are the most reliant on Government services (Malena *et al.*, 2004 in Ahmad, 2008). Hence, as highlighted in Ahmad (2008), increased reliance on CSOs – to influence Government priorities for spending and reform, and monitoring public expenditures is the best option.

The IT describes coercive and normative drivers of organizational strategies, structures and processes (DiMaggio and Powell, 1983; March and Olsen, 1989) as explained by Glover *et al.* (2014). Coercive occurs from influences exerted by those in powerful positions, in this case the Councils (Glover *et al.*, 2014). Normative drivers ensure organizations conform to the rules in order to be perceived as partaking in legitimate actions. Legitimacy refers to the adoption of sustainable practices seen by stakeholders as being proper and appropriate (DiMaggio and Powell, 1983 in Glover *et al.*, 2014). Coercive and normative are therefore crucial to ensure implementation of CG policy. The institutional perspective then allows for the focus on securing positions and legitimacy by conforming to the rules and norms of the institutional environment (Scott, 2007 in Glover *et al.*, 2014).

The various official institutions established for the purpose may not be able to meet the needs of residents without the active collaboration of all the stakeholders either in Government or out of Government (Nwogwugwu and Etareri, 2015). Hence, as insisted by Nwogwugwu and Etareri (2015), there is a need for active involvement of both state and non-state actors, formal and informal institutions, in the activities that are aimed at ensuring accountability and transparency at the local level. In Tanzania there are institutions which are mandated to ensure that public officials discharge their responsibilities according to the tenets of the law, such as the Prevention and Combating of Corruption Bureau (PCCB), National Audit Office (NAO) and Tanzania Police Force.

The theory has been used extensively in studies exploring environmental management in organizations (Hoffman, 1997, 1999; Delmas, 2002; Bansal, 2005 in Glover *et al.*, 2014). According to Kauppi (2013), comparative studies between IT and other theories show that IT often has strong, and in some cases the strongest predictive values.

The Institutional Theory therefore provides a theoretical lens through which researchers can identify and examine influences that promote survival and legitimacy of organizational practices (Roy, 1997 in Glover *et al.*, 2014). The theory is helpful in the collection, analysis and interpretation (Boer *et al.*, 2015) of qualitative data on coping strategies, decisiveness of school committees, and monitoring of capitation spending. Generally, conformity to rules also requires one's capability to comply. Hence Cognitive Resource Theory (CRT) can be an important complementary analytical lens as well.

1.6.4 Cognitive resource theory

The Cognitive Resource Theory (CRT) was first developed by Fiedler and Garcia (1987) and further taken on board by Kiprono *et al.* (2015). It assumes that intelligence and experience and other cognitive resources are factors in leadership success. Cognitive resources refer to the leaders' intelligence, ability and technical competence. This theory has a belief that training leads to improved job performance. The CRT is relevant to the current study on the management of the capitation grant (CG) as, according to Kiprono *et al.* (2015), it stresses on the fact that the school committees need to possess the right intellectual abilities, technical competence and necessary knowledge so as to be effective in their work. By being competent, it means that the SMCs, in this case the school committees, can adequately perform their management functions (Kiprono *et al.*, 2015).

Apart from emphasizing on training which leads to improved performance, this theory provides a framework that is helpful, to the local councils in Morogoro Region, in understanding factors that influence the effectiveness of the school committees (SCs). The theory helps in the collection, analysis and interpretation (Boer *et al.*, 2015) of data on financial management training and job experience.

1.7 Empirical Review

1.7.1 Educational funds and their management in schools

Public schools need inputs, both financial and human resources, from the Government and the community in order to implement education policy. Lewis and Petterson (2009) assert that the performance of the education system requires the consistency in disbursement and the ability to manage public funds across entities involved in dissemination of funds and service provision. According to Lewis and Petterson (2009), important factors are: predictability and control in the execution of budget; budget credibility; budget comprehensiveness and transparency; policy-based budgeting; accounting, recording and reporting, and external scrutiny and audit. Predictability and control in budget execution is the availability of funds for commitment of expenditures or value for money and controls in procurement or effectiveness of internal controls for non-salary expenditure or effectiveness of internal audit. Budget credibility is the aggregate expenditure outturn compared to original approved budget or composition of expenditure out-turns compared to original approved budget. Budget comprehensiveness and transparency is about the transparency of inter-Governmental fiscal relations or public access to key fiscal information. The policy-based budgeting is about orderliness and participation in the annual budget process. The accounting, recording and reporting is the availability of information on resources received by service delivery units. While the external scrutiny and audit is on the scope, nature and follow-up of external audit.

Capitation grants (CG), thus need to be well managed in order to give intended positive output (Bibb and McNeal, 2012; Kiprono *et al.*, 2015). This is because, as stressed in Xaba and Ngubane (2010), proper management of school finances is pivotal to the success of all educative teaching endeavours of any school. According to Kiprono *et al.* (2015), financial management skills are about planning, budgeting and monitoring the use

of funds. Financial management is concerned with raising the funds needed to finance the enterprise's assets and activities, the allocation of these scarce funds between competing uses, and with ensuring that the funds are used effectively and efficiently in achieving the enterprise's goal (McMahon *et al.*, 2008 in Kilonzo and Ouma, 2015). For effective management of financial resources in schools, accountability in spending is important (Mehralizadeh *et al.*, 2003, Anton, 2005, and Teron, 2012 in Kumar, 2016). Financial accountability is the cornerstone of ensuring that schools disburse funds allocated to them for the sole purpose of advancing the best interests of the learners (Xaba and Ngubane, 2010).

Anton (2005), studying the improvement of education quality through School-Based Management (SBM): learning from international experience, found that SBM was increasingly advocated as a shortcut to more efficient management and quality improvement. However, accountability in spending is challenged by inadequacy of financial resources disbursed to schools, failure of school committee members to attend their meetings and lack of capacity to execute financial accountability (Xaba and Ngubane, 2010; Ajayi and Adeyemi, 2011; Manara and Mwombela, 2012; Mwinjuma and Baki, 2012; Owusu and Sam, 2012; Ayeni and Ibukun, 2013; Nampota and Chiwaula, 2013; Nemes, 2013; Nyandoro *et al.*, 2013; Kumar, 2016).

The inadequacy of financial resources disbursed to schools is revealed by Nampota and Chiwaula (2013), Manara and Mwombela (2012) and Mwinjuma and Baki (2012). Nampota and Chiwaula (2013), studying the processes and outcomes of Direct Support System (DSS) in the schools in Malawi, found that the impact of the grant was negatively affected by criteria for allocation, grant amount and delays in its disbursement. Earlier, Manara and Mwombela (2012), looking at the state of the governance of the CG in GPSs

from the civic engagement (demand side) and school autonomy (supply side) perspectives in Tanzania, pointed out that the CG allocation of TZS 10 000 per pupil per year had been devaluated by inflation and there were chronic delays and insufficiency of CG disbursement. Mwinjuma and Baki (2012), examining the observations of parents on head teachers' financial management skills in Government primary schools in Tanzania, found that the funding mechanisms were both uncertain and unsustainable. The inadequacy can result into an institutional decoupling problem as described in Konstantinos *et al.* (2012). According to Fiss and Zajac (2004) cited by Konstantinos *et al.* (2012), decoupling refers to a form of resistance to changes that are mandated by dominant external institutions. This means organisations adopt policies and structures that address institutional pressures for conformity but never implement them in practice (Boxenbom and Johnson, 2008 in Konstantinos *et al.*, 2012).

The failure of school committee members to attend their meetings is demonstrated by Kumar (2016) and Ayeni and Ibukun (2013). Kumar (2016), in a case study, studying roles and functions of SMCs of Government middle schools in district of Kullu of Himachal Pradesh, found that some members did not spare time for SMC meetings. Earlier, Ayeni and Ibukun (2013), studying the School-Based Management Committee's (SBMC) involvement and effectiveness in school governance, curriculum implementation and students' learning outcomes in Nigerian secondary schools, found that ineffective school management and low level of students' academic achievement was caused by poor attendance of SBMCs members at meetings.

The lack of capacity to execute financial accountability is vividly shown by Xaba and Ngubane (2010), Mwinjuma and Baki (2012), Owusu and Sam (2012), Ayeni and Ibukun (2013), Nemes (2013), Nyandoro *et al.* (2013), and Kumar (2016). Kumar (2016), in a

case study, studying roles and functions of SMCs of Government middle schools in district of Kullu of Himachal Pradesh, found that some members lack management skills. Previously, Ayeni and Ibukun (2013), studying the School-Based Management Committee's (SBMC) involvement and effectiveness in school governance, curriculum implementation and students' learning outcomes in Nigerian secondary schools, found that ineffective school management and low level of students' academic achievement was caused by low capacity of key members of the SBMCs.

Nemes (2013), studying school committees in the context of preparing and implementing Whole School Development Planning (WSDP) in 16 public primary schools in Tabora Municipality, Tanzania, demonstrated a need to provide intensive on-going training to equip them with knowledge and skills in a bid to enhance efficiency and achieve optimum returns from the WSDPs. Nyandoro *et al.* (2013), studying the effectiveness of School Development Committees (SDCs) in financial management in Chimanimani west circuit primary schools in Zimbabwe, revealed that SDCs were not effective in managing funds for their schools due to lack of skills in various aspects of financial management such as preparation and use of budget for decision-making, keeping inventory of school assets and raising funds.

Earlier, Mwinjuma and Baki (2012), examining the observations of parents on head teachers' financial management skills in Government primary schools in Tanzania, found that head teachers had insufficient financial management skills. In addition, Owusu and Sam (2012), assessing the role of SMCs in improving quality teaching and learning in Ashanti Mampong Municipal Basic Schools, found that SMCs were ineffective in the monitoring and supervision of head teachers, teachers and pupils attendance. However, Teron (2012), studying the function of School Management Committees (SMCs) in

Golaghat District of Assam, found that regular meetings were conducted, training was imparted to SMC members regarding their roles and functions and SMCs were serious about their meetings.

According to Xaba and Ngubane (2010), Lack of capacity to execute financial accountability functions was manifested in budgeting, accounting and reporting functions. The reasons include the supposed illiteracy of the parent-governor. Generally, Illiteracy, lack of experience and training of lay school governors have been cited as the reasons for poor financial management and accountability to schools. For instance, developing a school budget requires time and skill and can thus be considered a specialised function requiring, as it were, specialised skills. The budget also serves as a planning, controlling, monitoring and reporting tool. Reporting implies providing a financial report on how public money is spent and as such, it shows how a school is funded and from which source (Bush *et al.*, 2006, Maritz, 2005 and Niemann, 2001 in Xaba and Ngubane, 2010).

Hence understanding accountability mechanisms and financial management is important. The knowledge helps to improve factors affecting accountability and management such as financial management capacity of school committees (Bradley, 2015 and Muray, 2014 in Al-Qa'oud, 2016; Uguru and Ibeogu, 2015 and Adegite, 2010 in Ibeogu and Nkwede, 2016). Bradley (2015) in Al-Qa'oud (2016), examining the impact of the Masters in Governance (MIG) training offered by the California School Boards Association on the ability of school board members to exhibit the characteristics of effective governance, found that the MIG equipped board members to exhibit the characteristics of effective governance by fostering board collaboration and hastening the understanding of various roles and responsibilities of school board trustees.

Murray (2014) in Al-Qa'oud (2016), determining how the California School Board Association's (CSBA) Masters in Governance (MIG) training programme leads to more effective school board leadership and governance, found that a school board training mandate would lead to more effective school board leadership and governance. The implications are that school board practice can be improved through training and that board members should seek training. The benefits of training are substantial with regard to school board governance and leadership.

In a study by Adegite (2010) "Achieving Accountability in Financial Management", established that for efficient accountability and financial management, the legislature should champion the cause of accountability since legislators in Nigeria and other developing countries have the constitutional responsibility to ensure that the executive are accountable to the people for the management of public funds. In a related study by Uguru and Ibeogu (2015) "effects of bureaucratic corruption and lack of public accountability on grass root transformation", established that accountability is one of the most important ethical values that is required of all bureaucrats for good governance that is in the interest of the public. It further established that bureaucratic corruption and lack of public accountability has negative effect on the effective grass root transformation in Nigeria. Generally, on the basis of the Open System Theory (OST), Agency Theory (AT), Institutional Theory (IT) and Cognitive Resource Theory (CRT), it can be presumed that for school funds to give intended results, they must be managed well in Government primary schools (GPSs), particularly in Morogoro Region, Tanzania.

1.7.2 Governance quality in schools

Quality of school governance is one of the pre-requisite to school effectiveness. The term governance is defined variously depending on the context (World Bank, 1989 in

Adeosun, 2012; Muro and Namusonge, 2016; LaPorte, 2000 in Akter and Giridharan, 2016). LaPote (2000), for example, defines governance as the process of decision-making and implementing the decisions. According to UNDP (2004) in Al-Qa'oud (2016), governance is the exercise of economic, political, and administrative authority to manage a country's affairs at all levels. It is about power, relationships and accountability as it comprises the mechanisms, processes, and institutions through which citizens and groups articulate their interests, exercise their legal rights, meet their obligations and mediate their differences, and decision makers are held accountable (Muro and Namusonge; UNDP, 2004 in Al-Qa'oud, 2016). The World Bank (1989) defines governance as the manner in which power is exercised in the management of a country's economic and social resources.

Generally, studies show that the quality of governance is attributed by good governance practices such as democracy, responsibility, transparency, participation and accountability (Bloom *et al.*, 2015; Muro and Namusonge, 2015; Akter and Girdharan, 2016; Austen *et al.*, 2012 and Bayomi, 2009 in Al-Qa'oud, 2016). Akter and Girdharan (2016) define good governance as competent management of the country's resources and affairs in a manner that is open, transparent, accountable, equitable and responsive to people's needs. The WorldBank and other multilateral development banks address good governance as the management of economic institutions and public sectors including transparency, accountability and regulatory reform (Alam, 2014 in Akter and Girdharan, 2016). Al-Momani (2010) in Al-Qa'oud (2016), likewise, defines good governance as a set of laws, regulations, norms, systems, and ethical principles for monetary supervision and non-monetary on organisation management, to protect the related parties from managerial corruption, and to promote trust and credibility. According to Nwogwugwu and Etareri (2015), accountability and transparency are regarded as fundamental keys for good

governance in any given society, and also accountability is globally recognised as a key condition for good governance.

Muro and Namusonge (2015), studying governance factors affecting community participation in public development projects in Meru district in Arusha in Tanzania, observed incidence of corruptions and misuse of public resources which were mentioned to slow community participation in public development projects. It was concluded that adhering to the good governance principles contribute positively towards community participation in public development projects. On the other hand, Austen *et al.* (2012), exploring governance arrangements in non-state school in Australia, using 17 interviews in six schools, demonstrated that the democratic model of school boards was useful. They recommended for further quantitative research to operationalise governance elements with more schools. Earlier, Bayomi (2009), determining the requirements for achieving good governance in the community education, demonstrated that for achieving good governance one should, among other things, work responsibly and transparently and execute penalties.

Other studies show that poor governance may be a first order constraint in translating inputs into outcomes in developing country education systems (Serra, 2011; Manara and Mwombela, 2012; Bloom *et al.*, 2015; Glewwe and Muralidharan, 2015; Ibeogu and Nkwede, 2016;). Ibeogu and Nkwede (2016) established that greed, bureaucratic corruption, financial corruption, low moral ethics, and lack of transparency and public accountability were militating against effective local Government and public service development in Ebonyi state, Nigeria. Bloom *et al.* (2015), measuring variation in management practices across schools in several countries, found that school management scores were correlated with quality of governance. Glewwe and Muralidharan (2015)

pointed out that school governance in its different forms had association with school outcomes. As evidenced by Manara and Mwombela (2012), looking at the state of the governance of the capitation grant in primary schools from the civic engagement (demand side) and school autonomy (supply side) perspectives in Tanzania, suggested that increasing public expenditure is not a panacea for solving quality problems haunting the primary education subsector in Tanzania. They recommended that improving governance of disbursed funds at the school level is equally important. Earlier, Serra (2011), investigating the relationship between accountability systems (top-down and bottom-up) and education outputs in Albanian primary schools, found a strong positive correlation between top-down accountability and students' excellence in mathematics.

In specific terms, good governance is attributed to principles of participation, transparency, accountability, rule of law, effectiveness, equity and strategic vision (Dash and Raja, 2009; Nyamongo and Schoeman, 2010; Emerson *et al.*, 2011; Kefela, 2011; Khan and Kundi, 2011; Akpan and Effiong, 2012; Ezigbo, 2012; Manara and Mwombela, 2012; Msabila and Dossa, 2012; Mwinjuma and Baki, 2012; Tshabangu and Msafiri, 2013; Amaele, 2013; Ayeni and Ibukun, 2013; Badara and Saidin, 2014; Otega and Muneer'deen, 2014;). For instance, Kefela (2011) asserts that accountability cannot be enforced without transparency and the rule of law. Similarly, Chen (2011) asserts that schools can be held accountable by parents and communities (bottom-up accountability) and by Government bodies (top-down accountability). Failure to observe these good governance principles and practices in capitation grant spending may also lead to mismanagement of funds including corrupt transactions.

Transparency means that decisions by Government agencies are reached in a manner that follows due process or approved rules and regulations (Nwogwugwu and Etareri, 2015).

In this case, state business and conduct are open to the scrutiny of other state actors, non-state actors including Civil Society Organisations as well as the general public (Nwogwugwu and Etareri, 2015). It also means that information is freely available and directly accessible to those who will be affected by such decisions and implementation (Nwelih and Ukaoha, 2010; Mantu, 2006; Diamond, 2004 in Nwogwugwu and Etareri, 2015). Similarly, Abubakar (2010) in Nwogwugwu and Etareri (2015) is of the opinion that transparency is openness and adherence to due process.

The concept of accountability has been defined in different ways from punishment or sanctions to answerability and enforcement (Ahmad, 2008). It is a proactive process by which public officials inform and justify their plans of action, their behaviour, and results are sanctioned accordingly (Ackerman, 2004 in Ahmad, 2008). Accountability is a condition under which a role holder renders an account to another so that a judgement may be made about the adequacy of the performance (Xaba and Ngubane, 2010). Lewis (2003) defines financial accountability as a moral or legal duty, placed on an individual, group or organisation, to explain how funds, equipment or authority given by a third party has been used (Xaba and Ngubane, 2010). In the school's case, this includes parents and the department of education (Xaba and Ngubane, 2010).

Corruption is identified as an endemic disease damaging the environment of good governance world-wide (Doorgapersad and Aktan, 2017). According to the Corruption Perceptions Index (Transparency International, 2016 in Doorgapersad and Aktan, 2017), over two thirds of the 176 countries and territories fall below the mid-point of the scale of zero (highly corrupt), indicating endemic corruption in a country's public sector with unacceptably high levels of abuse of power, secret dealings and bribery. Nwogwugwu and Etareri (2015), studying accountability and transparency in local Government in

Nigeria during the fourth republic, stated that officials at the local Governments engage in different kinds of corrupt practices such as over invoicing of cost of services and goods (Nwogwugwu and Etareri, 2015). Previously, Ezigbo (2012), studying the extent of the relationship between decentralization and organizational effectiveness, demonstrated that whenever divisions, functions, or teams are given too much decision-making authority, they may begin to pursue their goals at the expense of organizational goals. Thus, the basic principles for preventing corruption in staff administration are openness and fairness, clear accountability and impartial enforcement of rules and regulations (Akter and Girdharan, 2016). In conclusion, on the basis of the Agency Theory (AT) and Institutional Theory (IT) it can be presumed that for the governance of school funds to be effective, there must be maximum adherence to good governance principles in capitation spending in Government primary schools (GPSs), particularly in Morogoro Region, Tanzania.

1.7.3 Factors affecting pupils' academic performance in schools

The academic performance of pupils can be affected by internal as well as external classroom factors. Internal classroom factors include class schedules, class size, learning facilities, teachers' roles in the class, and pre-primary classes (Mushtaq and Khan, 2012). External classroom factors include funds, school leadership, the ability to manage public funds, and effective school governance. According to Bibb and McNeal (2012), giving schools more money does not necessarily raise students' achievement, but rather how the money is spent can raise student achievement. Various studies were conducted to investigate the relationships between internal and external classroom factors, and students' academic performance (Osei *et al.*, 2009; Baird *et al.*, 2011; Glewwe and Maiga, 2011; Serra, 2011; Bibb and McNeal, 2012; Eweniyi, 2012; Das *et al.*, 2013;

Pradhan *et al.*, 2014; Santibanez *et al.*, 2014; Yi *et al.*, 2014; Bloom *et al.*, 2015; Benhassine *et al.*, 2015; Glewwe and Muralidharan, 2015; Duflo *et al.*, 2015).

On the impact of educational funding, Benhassine *et al.* (2015), examining the Moroccan labelled cash transfer programme, found that it had no effect on student test scores. Earlier, the scholarship programme in China evaluated by Yi *et al.* (2014) had no significant impact on students' test scores. On the other hand, Das *et al.* (2013), examining a school block grant programme in India, found that it had little or no effect. Baird *et al.* (2011) observed that the unconditional cash transfers in Malawi had no significant impact on students' test scores. Similarly, Osei *et al.* (2009), using regression analysis, found that the capitation grant had no significant impact on BECE pass rates in Ghana. According to Bibb and McNeal (2012), giving schools more money does not necessarily raise students' achievement, but rather how the money is spent can raise student achievement.

Empirical studies on class size and Pre-primary classes showed relationships to academic achievement. It was demonstrated that teachers who work with smaller classes were often associated with students who demonstrated significantly higher achievement (Bibb and McNeal, 2012). Duflo *et al.* (2015) found that class size led to higher test scores, but the increase was not statistically significant in Kenya. In Nigeria, Eweniyi (2012) found that pupils with formal kindergarten education performed better than those without. Hence, pre-primary classes were important for the high performance of the pupils in primary schools.

Effective teaching and learning also require school leadership, the ability to manage public funds, effective school governance and suitable teaching and learning materials

and conducive environment (Bloom *et al.*, 2015; Glewwe and Muralidharan, 2015; Serra, 2011). Glewwe and Muralidharan (2015) assert that poor governance in developing-country education systems may be a first order constraint in translating inputs into outcomes. Bloom *et al.* (2015), measuring variation in management practices across schools in several countries, found that school management scores were correlated with students' test scores, quality of governance and degree of school leadership. Earlier, Serra (2011), investigating the relationship between accountability systems (top-down and bottom-up) and education outputs in Albanian primary schools, found a strong positive correlation between top-down accountability and students' excellence in mathematics.

Several reforms based on School-Based Management (SBM) approach have been attempted around the developing countries (Glewwe and Maiga, 2011; Pradhan *et al.*, 2014; Santibanez *et al.*, 2014). Glewwe and Maiga (2011) presented experimental evaluations of the Amélioration de la Gestion de l'Éducation à Madagascar (AGEMAD) programme in Madagascar, which aimed to strengthen school management at the district, sub-district, school and teacher levels; they found no impact on student test scores of the intervention. Pradhan *et al.* (2014) conducted an experimental evaluation of a series of interventions that aimed to enhance community participation in school management in Indonesia and found no significant impact on test scores for most of the interventions. Similarly, Santibanez *et al.* (2014), using a difference-in-differences strategy to evaluate the PEC-FIDE, an SBM programme in Mexico, found that the program had no general impact on students' test scores in school measures. Generally, on the basis of the Open System Theory (OST), it can be presumed that school governance and school funds have an influence on academic performance of pupils.

1.7.4 Knowledge gap

The contribution of the current study is deduced from knowledge gaps found in studies conducted on primary school governance in terms of compliance to written rules and effect of public spending and governance on pupils' academic performance. The literature reviewed shows that there is scanty empirical evidence on the management of educational funds, quality of school governance and the effects of educational funds and school governance on pupils' academic performance.

The evidence on functioning aspect of the school committees in the management of educational funds in terms of the coping strategies, their decisiveness in school committees meetings, and their financial skills in terms of accounting, recording and reporting of education funds is limited. The failure of schools to account, to keep record and to report can be a breeding ground for corruption. Nyamongo and Schoeman (2010) investigated on the effects of the quality of governance, namely, corruption, political instability and democracy, on the public budget allocation to education by using data for a panel of 28 African countries over the period 1995–2004. They demonstrated that education expenditure was affected by the level of corruption. Thus the study attempts to answer these three questions: how do school committees cope with inadequately disbursed capitation grant? How decisive are school committees in capitation spending? And do school committees have financial skills to manage the capitation grant?

Moreover, based on the fact that decisions on capitation spending are always made at a school level by a school committee, the quality of these decisions needs attention. The Tanzanian local Government system is based on decentralisation of functional responsibilities, powers and resources from central Government to local Government and from higher levels of local Government to lower levels of local Government and overall empower the people to have ultimate control of their welfare (Muro and

Namusonge, 2015). Nevertheless, the literature reviewed misses a bigger picture of the real situation because little is known on the governing aspects of the school committees in the management of the capitation grant (CG). As the failure of a programme such as PEDP may often be more a function of failures or weaknesses in implementation than in technical design (United Nations Educational, Scientific and Cultural Organisation–UNESCO, 2014 in Masino and Zarazúa, 2016), it would be desirable to see the implementation of the CG policy at the school level by a school committee. This is because the management of school finances can be one of the most challenging activities of the school committees' responsibilities (Kiprono *et al.*, 2015). Moreover, in-school processes can be very different from school to school, and therefore the use and usefulness of grants may also differ between schools. Hence, building from literature reviewed, it is important to know the extent that capitation spending in primary schools adheres to the good governance attributes of effectiveness, rule of law and accountability. The study intends to answer three questions: to what extent does capitation spending portray effectiveness? How much revealed is rule of law in capitation spending? And what is the level of accountability in capitation spending?

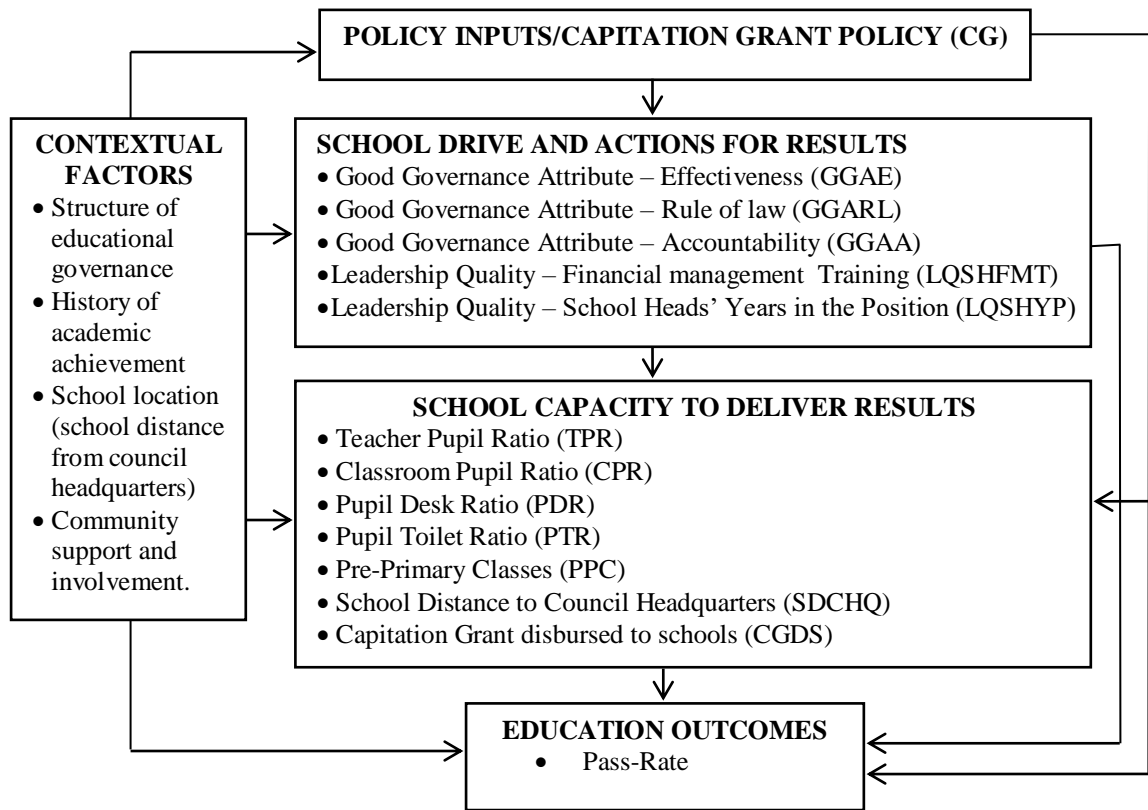
Lastly, the reviewed studies recorded mixed results on the impact of internal and external classroom factors and their findings are not enough to conclude on the effect of governance and CG on education outcomes. There is a presumption that public spending, governance and development outcomes, in this case education outcome, are interlinked (Heneveld, 1994; Chen, 2011). Hofman *et al.* (2002), with educational production function or frontier, demonstrated that coherence between school governors, school leaders, teachers and the school community (parents) shaped conditions in schools that had positive effect on pupil achievement in the Netherlands. Nevertheless the evidence on the influence of the governance factor to primary education outcomes is not enough.

Indeed regression analyses as well done in Manara and Mwombela (2012) study were meant to finding the predictor of the governance and not its influence on education outcomes. For instance, Manara and Mwombela (*op. cit*) only show qualitatively the importance of the governance of the capitation grant to quality education which is insufficient, empirically, to identify which aspect of the governance, amongst many, actually predicts education outcomes. Hence, in order to know whether the delegation of financial management to schools led to improved school effectiveness, the effects of capitation grant and school governance on pupils' academic performance need to be determined. The following two null-hypotheses were then tested in this study that:

- i. There is no significant effect of capitation grant and other school system components on pupils' academic performance.
- ii. There is no significant effect of school governance and other school system components on pupils' academic performance.

1.8 Conceptual Framework for the Study

A conceptual framework is a representation of the relationships amongst variables under investigation. According to Creswell (2012), a conceptual framework is defined as a formal theory that is expressed by connected hypotheses and variables identified by authors. It is often expressed as a visual model of relationships. On the other hand, a group of related variables or concepts together form a construct. The specific construct investigated in this study is the policy input which is built on two concepts namely; the school drive and actions for results, and the school capacity to deliver results that relate to outcome. The description of the construct and concepts are given in Figure 2.



Source: Modified from Kiprono *et al.* (2015), Chen (2011), Hofman *et al.* (2002), Land (2002), Heneveld (1994) and Manara and Mwombela (2012)

Figure 2: The conceptual framework on school system components used for the research

The school drive and actions for results has five dimensions namely; good governance attribute of effectiveness (GGAE), good governance attribute of rule of law (GGARL), good governance attribute of accountability (GGAA), leadership quality – Financial Management Training (LQSHFMT), and leadership quality – School Heads’ Years in the Position (LQSHYP). The school capacity to deliver results has seven dimensions; teacher pupil ratio (TPR), classroom pupil ratio (CPR), pupil desk ratio (PDR), pupil toilet ratio (PTR), pre-primary classes (PPC), school distance to council headquarters (SDCHQ), and capitation grant disbursed to schools (CGDS). The education outcomes is proxed by pass-rate (PR) in primary school leaving examinations (PSLEs).

The outcome of capitation grant (CG) disbursement and spending relate closely to the conceptual frameworks of school effectiveness and education quality (Heneveld, 1994; Hofman *et al.*, 2002; Land, 2002; Chen, 2011; Kiprono *et al.*, 2015). According to these frameworks, for a school to be effective in terms of pupils' academic performance, it must have solid foundation in a supportive external environment, desirable internal characteristics, emphasis on effective teaching and learning, and favourable school climate. As explained by Mushtaq and Khan (2012), external classroom factors include extracurricular activities, family problems, work, financial, social and other problems. Internal classroom factors include class schedules, class size, text books, class test results, learning facilities, homework, environment of the class, complexity of the course material, teachers' roles in the class, technology used in the class and exams systems (Mushtaq and Khan, 2012). Effective teaching and learning also requires school leadership, the ability to manage public funds, and effective school governance (Serra, 2011; Akpan and Effiong, 2012; Bloom *et al.*, 2015; Glewwe and Muralidharan, 2015). This is because the funds meant for primary schools in Sub-Saharan Africa are prone to misuse due to lack of commitment and good financial administration on the part of officials (Omwami and Keller, 2010).

The National Framework on Good Governance (NFGG) as highlighted by URT (1999) in Manara and Mwombela (2012) defines good governance as the exercise of official powers in the management of the country's resources in an effort to increase and utilise such resources for the betterment of life. The NFGG calls transparency, responsiveness to popular interests, accountability, capability, efficiency, ethics, and professionalism in serving the interests of the public. According Manara and Mwombela (2012), good governance in education is about school and local leaders being responsive and accountable to the school community (supply-side), and about creating a conducive

environment for community members to engage effectively on school management (demand-side). On the other hand, Makongo and Mbilinyi (2003) in Manara and Mwombela (2012), assert that good governance encompasses informed participation and consensus-orientation, open and accountable institutions, the rule of law, and concrete actions to address equity, inclusiveness, effectiveness and efficiency. Thus, as Crouch and Winkler (2009) in Manara and Mwombela (2012), successful capitation grant governance in primary schools requires that resources reach schools, that bureaucrats dutifully follow their orders, that programme goals are regularly measured and monitored, and that there are consequences—both positive and negative—for actions.

There are a number of governance dimensions and indicators that include the World Bank's Worldwide Governance Indicators (WGIs) Project, the Overseas Development Institute's World Governance Assessments (WGAs), Mo Ibrahim Foundation's Indexes of African Governance (IIAGs), the African Governance Report Indicators (AGRI) of the United Nations Economic Commission for Africa and the Local Governance Barometer (LGB) (Manara and Mwombela, 2012). However, as evaluated by Ivanyna and Shah (2010) in Manara and Mwombela (2012), the WGIs, WGAs, IIAGs and AGRI are not citizen-based evaluations. One of their important limitations is that they fail to capture how citizens perceive the governance environment and outcomes in their own countries. In decentralised settings, as put forward by Manara and Mwombela (2012), the LGB developed by the Impact Alliance – which includes the Netherlands Development Organisation (SNV), the Institute for Democracy in South Africa (Idasa), and Pact of the United States – fits the bill very well (Manara and Mwombela, 2012). The LGB is a holistic model that generates a collective opinion about the state of governance in a certain locality (Memela *et al.*, 2008 in Manara and Mwombela, 2012). The criteria of the LGB in measuring good governance are effectiveness, the rule of law, accountability,

participation and equity (Pact and Impact Alliance, 2006 in Manara and Mwombela, 2012). In the context of the capitation grant, Manara and Mwombela (2012) were of the view that the Public Expenditure and Financial Accountability (PEFA) indicators that are part of the Performance Measurement Framework can be employed to build further on the measurement of governance.

Thus, in their study, they combined the LGB and PEFA indicators to construct the Primary Education Capitation Grant Governance Index (PECGGI) with four dimensions of effectiveness, rule of law, accountability, and participation. The reasons for selecting LGB and PEFA indicators, as put forward by Manara and Mwombela (2012) are still valid for the assessing the effectiveness of governance on capitation grant. In this case, the availability of funds for commitment of expenditures or value for money was singled out as an important PEFA indicator (PEFA Secretariat, 2005 in Lewis and Pettersson, 2009). Hence consistency in disbursement is important for making an education system effective (Lewis and Petterson, 2009).

In attempt to fully understand the effectiveness of governance in the management of the capitation grant and its influence on education outcomes, it was essential to consider social, cultural, economic and political dimensions of the local context such as national governance and management strategies (Tikly and Barret, 2007; UNESCO, 2005). According to Amaele (2013) and Komba *et al.* (2014), education is the process of initiating and preparing a person through training, in his environment, to play active roles in society. Thus, contextual factors such as structure of educational governance, history of academic achievement, and community support and involvement are considered as relevant for this study.

Other factors reviewed as having influence on pupils performance are pre-primary classes, learning facilities, school infrastructure such as desks and toilets (Khan and Kundi, 2011; Serra *et al.*, 2011; Akpan and Effiong, 2012; Eweniyi, 2012; Manara and Mwombela, 2012; Boehm and Caprio, 2014; Iwu and Iwu, 2013; Ahmed, 2015; Bamgbose, 2015; Cost, 2015; Enwereonye *et al.*, 2015; Kebede, 2015; Shahzad *et al.*, 2015; Xiao, 2015). Pre-primary classes are reported as one of the prerequisites for the high pupils' academic performance. For the purpose of this study pupil pass-rate is employed as an indicator of pupil's performance. This study defines pass-rate as the proportion of pupils who passed in the 2007-2011 PSLEs. In general, there is a presumption that public spending, governance and development outcomes, in this case education outcome, are interlinked (Chen, 2011; Heneveld, 1994). For instance, Hofman *et al.* (2002), with educational production function, demonstrated that coherence between school governors, school leaders, teachers and the school community (parents) had positive effect on pupil achievement in the Netherlands.

1.9 Research Methodology

1.9.1 Description of the study area

The study was conducted in Morogoro Region in Tanzania Mainland from August, 2014 to March, 2015 (Appendix 1-11). The region is administratively divided into seven districts namely Gairo, Kilombero, Kilosa, Morogoro, Mvomero, Ulanga and Malinyi. The region had 829 Government primary schools (GPS) in the year 2012. The region was selected purposively based on poor pass-rate (PR) in the Primary School Leaving Examinations (PSLEs) and number of rural-based primary schools. The Morogoro Regional PSLEs pass-rate of 2012 dropped to 28% from 56.1% in 2008 (URT, 2014), meaning that 72% of standard VII leavers in the region failed the PSLEs. Also, in 2012, the region had the largest number of 404 rural-based primary schools located at a distance

equal or more than 76 km from councils head office (SDCHO). According to URT (2010), the more remote a school is located from the council headquarters, the lower is the quality of facilities. The SDCHO is categorised as near (less than 20 km), as far (20–50 km), as very far (51–100 km) and as remote (more than 100 km) (URT, 2010). In addition, like in many other regions in Tanzania mainland, all GPS in the region were recipient of capitation grant (CG) (URT, 2012).

1.9.2 Research design and sampling

The study employed a cross-sectional research design with mixed strategies; quantitative and qualitative, whereby data were collected at one point in time (Creswell, 2012). According to Mlozi *et al.* (2013), the design is relatively feasible, economical and the data collected could easily be analysed to determine relationships among variables. As the aim of the study was to assess the effectiveness of governance on capitation grant (CG) and education outcomes, mixed data collection approach would result into a more complete understanding of a research problem (Creswell, 2012).

Qualitative face to face interviews on CG disbursed between 2007/08-2011/12 were held with 11 key informants purposively chosen by virtue of the position and functions (six Chairpersons of the school committees, three Ward Education Officers (WEOs), one officer from the District Education Office, and one officer from the Municipal Education Office) from September, 2014 to March 2015 in Kiswahili and later on translated in English which is the language used to write the current thesis. The use of Kiswahili enabled the interviewees to express themselves freely. Based on semi-structured interview guide as described in Creswell (2012), the interviews were conversational and involved careful questioning and listening, and were either hand-written or audio taped or videotaped. The responses of the key informants were elicited from questions “4(a)-(e)”

in the interview guide (Appendix 12), i.e. “how do you evaluate the disbursement and management of the CG to Government primary schools in Tanzania or to your school”? What is your experience on how the school committees adhere to good governance principles in the management of the capitation grants? Are you satisfied with the use of the capitation grant by (your) school(s)? Can you explain why? In your opinion, are the school committee members happy enough to spend their time on school committee work? If you could do something to improve the governance of the capitation grant in primary schools, what would you do?

The qualitative data were supplemented by quantitative data. The sample for the study was 102 randomly selected schools from 829 Government primary schools in Morogoro Region (Appendix 13). These schools were stratified into three groups based on 2007/08 – 2011/12 average PSLEs pass-rates: GPSs having less than 41% pass rate as low performing; GPSs having pass rate ranging from 41% to 60% as medium performing; and GPSs having pass rate of 61% and above as high performing. From a school list in each group, a sub-sample of 34 GPSs was obtained randomly using a table of random numbers, to give a total of 102 GPSs. According to Bailey (1994), the bare minimum number of cases for a sample or sub-sample in which statistical data analysis is to be done is 30 and that in most cases 100 cases is taken. In addition, the sample size of 102 was enough as it was far above 10% of the study population (i.e. 83 GPSs) (Adongo and Jagongo, 2013).

A total of 102 copies of a questionnaire were administered to School Heads from August, 2014 to November, 2014 (Appendix 14). The School Heads were preferred because they were secretaries to SCs and had the responsibility of preparing school budgets (income and expenditure) and submit them to the SCs for authorization. The questionnaire included three types of construction: closed items, open ended items, and scale items.

In addition, the 2007/08-2011/12 records of the CG disbursed to the selected GPSs were sought from the respective local councils and GPSs (Appendix 15). The study collected both primary and secondary data.

1.9.3 Data analysis

The unit of analysis for the study was a school; the school is in-charge of most managerial decisions (Barrera-Osorio *et al.*, 2009). Taking into consideration the fact that the process of qualitative data analysis is eclectic; there is no right way (Creswell, 2012), the process of analysis was based on data reduction and interpretation. To show empirically the views of the interviewees, as pointed out by Chombo and Kayunze (2013), the volumes of the data collected from the interviews were reduced by observing themes of the discussions and agreement and disagreement in responses given by interviewees, and quoting words about capitation grant (CG) governance said by them. Descriptive texts were therefore used to present the analysed findings for discussion and derive conclusions from them. Descriptive texts were used to present the analysed findings. The decision (rating) on the results were made based on the adapted performance rating rated from PEDP II evaluation report (URT, 2012) as follows:

- i. Highly satisfactory if CG objective achieved and no shortcomings.
- ii. Satisfactory if CG objective achieved and a few shortcomings.
- iii. Moderately unsatisfactory if CG objective achieved and significant shortcomings.
- iv. Unsatisfactory if CG objective not achieved and major shortcomings.
- v. Highly Unsatisfactory if CG objective not achieved and no worthwhile results.

The quantitative data analysis involved two types of data; data for determining adherence to good governance principles, and data determining effects of capitation grant and school governance on academic performance of pupils. The quantitative data collected was

analyzed using computer programme software, the Statistical Package for Social Sciences (SPSS) version 16. The findings were presented in frequencies, tables and barchart.

This study adapted Manara and Mwombelas' (2012) governance dimensions (i.e., effectiveness, rule of law, and accountability), indices and variables to examine adherence to good governance principles in capitation spending:

- i. Variables for the existence of clear plans for capitation spending (i.e. effectiveness) were: CG is incorporated in the school plan and readiness of school committee members to spend their time on school committee work.
- ii. Variables for the good management of capitation funds (i.e. effectiveness) were: the school complies with PEDP financial and procurement guidelines, all school's CG expenditures are formula-based and procurement summary is prepared for CG spending at school.
- iii. Variables for the existence of clear rules on capitation disbursements and spending (Public Expenditure and Financial Accountability, PEFA) (i.e. rule of law) were: school committee members are knowledgeable of PEDP financial and procurement guidelines, and school committee members are aware of CG that reach school as per formulae.
- iv. Variables for measures taken against misuse of capitation funds (i.e. rule of law) were: cases of fraud in capitation spending are reported to authorities, teachers/school committee members accused of misusing capitation funds are suspended, and members of the school committee have received training in financial management.
- v. Variables for capitation expenditures reporting (PEFA) (i.e. accountability) were: capitation spending reports are submitted to ward authorities, and capitation expenditures are presented in parents meetings.

- vi. Variables for transparency in the capitation funds management (i.e. accountability) were: capitation disbursements and expenditures are posted on notice boards, Civil Society Organisations (CSOs) have access to capitation spending records, and the school keeps records of CG transaction.

The good governance attribute of participation was not included in the current study because variables such as “frequency of monitoring visits conducted by CSOs” and “submission of procurement summary to school committees for approval”, employed by Manara and Mwombela (2012) as variables for participation, were accommodated in the current study as variables for accountability and effectiveness respectively.

All the closed questions were analysed based on the percentage formula as shown in formula (Yee, 2014).

$$\text{Percentage, \%} = \frac{\text{Number of responses}}{\text{Number of respondents}} \times 100$$

The weighted mean or mean score formula as shown in Yee (2014) was used to analyse the five-point Likert scale questions (i.e. adherence to good governance principles).

$$\text{Weighted Mean/Mean Score, } \bar{X} = \frac{w_1X_1 + w_2X_2 + w_3X_3 + w_4X_4 + w_5X_5}{\Sigma x}$$

where

w – Weight given (scale)

x – Number of responses

Σx – Total number of respondents

The level of acceptance for each mean score was determined as adopted from Alston and Miller (2010):

- i. Worst if mean score fall within a range of 1.00 – 1.49.
- ii. Not acceptable if mean score fall within a range of 1.50 – 2.49.
- iii. Acceptable if mean score fall within a range of 2.50 – 3.49.
- iv. Good if mean score fall within a range of 3.50 – 4.49.
- v. Extremely good if mean score fall within a range of 4.50 – 5.00.

Documentary review was also used to determine the pupils' academic performance based on PEDP II period from the 2007/08 fiscal year to the 2011/12 fiscal year.

The analysis of the effects of capitation grant (CG) and school governance on pupils' academic performance involved the use of hierarchical linear regression model – Appendix 16 (Bibb and McNeal, 2012; Raychaudhuri *et al.*, 2010). Based on this model, the relationships between students' academic performance and number of explanatory variables were computed as depicted in the following three equations:

1. Controlling for capitation grant disbursed to schools (CGDS) and school governance:

$$Y_1 = C + \beta_1 PTR + \beta_2 SDCHO + \beta_3 PDR + \beta_4 CPR + \beta_5 TPR + \beta_6 PPC + \epsilon$$

2. Controlling for school governance:

$$Y_2 = C + \beta_1 CGDS + \beta_2 PTR + \beta_3 SDCHO + \beta_4 PDR + \beta_5 CPR + \beta_6 TPR + \beta_7 PPC + \epsilon$$

3. Including both CG and school governance:

$$Y_3 = C + \beta_1 GGAE + \beta_2 GGARL + \beta_3 GGAA + \beta_4 LQHTYP + \beta_5 LQHTFMT + \beta_6 CGDS + \beta_7 PTR + \beta_8 SDCHO + \beta_9 PDR + \beta_{10} CPR + \beta_{11} TPR + \beta_{12} PPC + \epsilon$$

Y is academic performance in terms of pupils' average pass rate (PR) in Primary School Leaving Examination (PSLE) in Morogoro Region from 2007/08 to 2011/12. C is a constant. β_1 , β_2 , β_3 , β_4 , β_5 , β_6 , β_7 , β_8 , β_9 , β_{10} , β_{11} , and β_{12} are the effects of independent variables on pass rates. PTR is Pupil Toilet Ratio, total number of pupils per hole.

SDCHO is the road distance in kilometres from a school to Council's Head Office. PDR is Pupil Desk Ratio, total number of pupils per desk. CPR is Classroom Pupil Ratio, total number of pupils per classroom. TPR is Teacher Pupil Ratio, total number of pupils per teacher. PPC is Pre-Primary Classes, represented by a dummy with school without pre-primary classes the score is 0 and the school with pre-primary classes the score is 1. CGDS is capitation grant disbursed to school, average CG a school received from the 2007/08 fiscal year to 2011/12 fiscal year. GGAE is respondent's level of agreement or disagreement to a statement indicating effectiveness in capitation spending as good governance attribute. GGARL is respondent's level of agreement or disagreement to a statement indicating rule of law in capitation spending as good governance attribute. GGAA is respondent's level of agreement or disagreement to a statement indicating accountability in capitation spending as good governance attribute. LQSHFMT is leadership quality of a school head indicated by financial management training represented by a dummy whereby without training the scores is 0 and with training the score is 1. LQSHYP is leadership quality of a school head shown by years in the position. ϵ_{ij} is the error term of the model. There were other potential pedagogical predictors of pupils' achievement such as teachers' knowledge which were not included in the analysis because they were beyond the scope of this study.

The compliance of the regression model on the set of assumptions of normality, linearity and homoscedasticity was tested based on the values of parameters as described by Pallant (2010), Field (2009), Bowerman and O'Connell (1990) in Field (2009), Menard (1995) in Field (2009) and Pallant (2007). Multi-collinearity exists when the predictor variables are highly correlated-i.e. having $r \geq 0.8$ (Field, 2009) or $r \geq 0.7$ (Pallant, 2007). Hence it is suggested not to include any two variables with this value or above in the same analysis. As it is tedious to sort out correlations greater than 0.7 or 0.9 when

analysing large amount of data, Field (2009) suggests the use of variance inflation factor (VIF), tolerance, and conditional index as a formal and the simplest way to examine multi-collinearity. The VIF indicates whether a predictor has a strong linear relationship. Bowerman and O'Connell (1990) and Meyers (1990) cited in Field (2009:242) suggest that if the largest VIF is greater than 10 there is cause for concern. If the average VIF is substantially greater than 1, the regression may be biased. On the other hand, Menard (1995) asserts that the tolerance value below 0.1 indicates a serious problem and a value below 0.2 indicates a potential problem. In fact, collinearity causes a problem in the interpretation of the regression results (Gupta, 1999). If the variables have a close linear relationship, the estimated regression coefficients and t-statistics may not be able to properly isolate the unique effect or contribution of each variable and the confidence with which these effects can be presumed as true.

According to Tabachnick and Fidell (2007), outliers are those values with standardized residual values above 3.3 and or less than -3.3. The outliers can be detected in several ways; by scatter plots, Mahalanobis distance values, case-wise diagnostics, and Cook's distance as suggested by Tabachnick and Fidells (2007) and Pallant (2007). However, as argued by Gupta (1999), scatter plot is not a formal method of detecting outliers as compared to Mahalanobis distance, case-wise diagnostics, and cook's distance. As a multiple regression is very sensitive to outliers (very high or very low scores), case-wise diagnostics with standardized residual values above 3.0 or below - 3.0 are suggested by Pallant (2007); in normally distributed sample it should not exceed 1 percent of cases falling outside this range. This was done at the initial stages of the data screening process for both independent and dependent variables, which were used in the regression analysis. The search for outliers was performed by requesting case-wise diagnostics whereby the

standardized residual values above 3.3 or less than - 3.3 were used as a cut off point for the case of case-wise diagnostics.

Normality, linearity and homoscedasticity talk about the nature of relationship between variables and were checked from the residuals scatter plots. residuals are the differences between the obtained and the predicted dependent variables scores (Gupta, 1999). As residuals scatter plots are not formal test for normality, Kolmogorov-Smirnov test was performed to confirm the results. According to Fields (2009), credible results for regression analysis can be obtained when the residuals are normally distributed about the predicted dependent variable scores, the residuals have linear (straight line) relationship with predicted dependent variable scores, and when the variance of the residuals about predicted dependent scores are the same for all predicted scores. The impact of violation of the regression assumptions is the low credibility of the results and limits the generalisation of findings beyond the sample (Gupta, 1999).

The independent residuals (errors) were tested using the Durbin Watson test to examine whether the adjacent residual were correlated. This is because, as insisted by Field and Miles (2010), for any two observations the residual term should be uncorrelated. Generally, hierarchical or sequential regression was performed to control the effects of capitation grant (CG) and school governance. According to Pallant (2007), the sequential regression has a power to control the influence of the initial variables entered in the model and makes it possible to isolate the amount of variance explained in the outcome variable as a result of adding new predictors in the model.

Having tested compliance of data to linear regression assumptions, quantitative data were used to test two hypotheses using computer programme software, the Statistical Package for Social Sciences (SPSS) version 16 with the level of significance set at $p \leq 0.05$.

The null hypotheses tested were, “there is no significant effect between capitation grant and other school system components on pupils’ academic performance” and “there is no significant effect between school governance and other school system components on pupils’ academic performance”.

The interpretation of the results for hypothesis testing was based on F ratio, beta (β) values, R squared (R^2), adjusted R^2 , R^2 change, the F-change, and the significance of these values as described by Allua and Thompson (2009), Field (2009), and Pallant (2010). Field and Miles (2010) asserted that beta value, in the regression analysis, hints the relationship between predictor and outcome and provides bases for the judgement of contribution of predictor to the outcome. The significance of R^2 was tested using an F-ratio testing hypothesis that the F-ratio was significantly different from zero.

1.10 Study Limitations

On the basis of the research limitations, this study recommends areas for future research. The first limitation is that the sample and data collected for this study was limited for Government primary schools (GPS) in Morogoro Region, Tanzania. This means that due to environmental and cultural differences, generalisation of the findings may not be feasible because of contextual differences. In addition, the findings may not reflect the state of affairs in public secondary schools which also depend on Government allocations (CG) and their spending is governed by school boards akin to school committees (SCs).

The second limitation is that, though being secretaries to SCs and involved in day to day functioning of GPSs, school heads were essentially conducting self-assessment which could lead to underreporting in some cases and over-reporting in others.

The third limitation is that the findings may not reflect the impact of the unit cost of educating a pupil because effectiveness in capitation spending does not necessarily imply

that the school spending was efficient. The impact of school funds including teachers' salaries (the unit cost of educating a pupil) on the school performance was beyond the scope of the current study.

1.11 Overall Description and Organisation of the Thesis

This thesis is prepared based on publishable manuscript format of Sokoine University of Agriculture presented in five chapters. The first chapter gives an extended background of the study, statement of the problem, the justification for conducting this study, and the general and specific objectives of the study, the theoretical framework which guided this study, empirical review and knowledge gap, the conceptual framework for the study, research methodology and study limitations. The next three chapters, Chapter Two to Four, each is composed of a publishable manuscript. Chapter Two is about disbursement and management of the capitation grant in primary schools in Tanzania. Chapter Three is on capitation grant spending in primary schools in Tanzania: Adherence to good governance principles. Chapter Four is about effectiveness of primary schools in Tanzania: Synergy between governance and capitation grant on pupil's performance. The last chapter summarises the study, concludes and offers recommendations for policy makers and for further researches in order to improve school governance and the impact of capitation spending in Government primary schools (GPS).

1.12 References

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CHAPTER TWO

2.0 Analysis of Disbursement and Management of the Capitation Grant to Primary Schools in Tanzania

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2.1 Abstract

In Tanzania, the management of capitation grant in Government primary schools is under respective school committees with expectation that the capitation grant would be well managed so as to give intended outcomes. However, there are incidents of inadequate allocation and mismanagement of the grant, and little is known on the functioning of school committees in terms of their coping strategies, decisiveness and financial management skills. Hence, based on this problem, the current study was conducted in Morogoro Region from August, 2014 to March 2015, and used qualitative and quantitative data to analyse management and disbursement of the grant in Government primary schools. The study found that some schools borrowed money and sent home pupils whose parents failed to contribute for their education as their coping strategies. Also most members of the school committees depended much on school heads in their capitation spending decisions. Furthermore, most school committee members were not

skilled in financial management. The results demonstrate the need for allocating adequate capitation grant which keep pace with inflation, improving monitoring of capitation spending and committing extra funds for training education actors in grant management at local level. Further, studies are recommended to be undertaken to examine disbursement and management of capitation grant in public secondary schools in Morogoro Region and other areas with similar conditions. This is because the sample for this study was limited to Government primary schools and thus the findings may not reflect the state of affairs in secondary schools. Furthermore, secondary schools also depend on Government allocations and their spending is governed by school boards.

Key words: *Capitation Grant, School Committees, Financial Management Skills.*

2.2 Introduction

The Government of Tanzania strives to achieve the National Development Vision 2025. This effort also entails meeting objectives of the Primary Education Development Programme (PEDP) of 1999 in order to attain development goals such as Sustainable Development Goals (SDGs) adopted in 2015. The second phase of PEDP (2007/08 – 2011/12) had strategies including the allocation of the capitation grant (CG) of TZS 10 000 per pupil per year nationwide (TZS means Tanzanian shillings), the strengthening of financial management capacities of School Committees (SCs), and ensure accurate accounting, reporting and auditing of PEDP fund. The CG is a recurrent mechanism targeting at provision of teaching and learning materials to Government primary schools (GPSs) (URT, 2012). Ideally, GPSs are not required to charge school fees to parents. In fact, the school fees and other related costs to households represent an obstacle to the poor and vulnerable households. Through the Local Councils (LCs) the CG is disbursed to CG Accounts of GPS (URT, 2010).

The SCs are mandatory independent governing bodies operating in GPSs within Tanzania and which is composed of the school head as secretary and elected members among parents, and a teacher responsible with academics. The SCs manage CG accounts and are free to determine their needs and set priorities (Manara and Mwombela, 2012). Nevertheless, the CG were reported to be inadequately and untimely disbursed, and mismanaged in GPSs (Manara and Mwombela, 2012). Moreover, there is limited empirical evidence on the functioning aspect of the school committees in terms of the coping strategies, their decisiveness in school committees meetings, and their financial skills in terms of accounting, recording and reporting of education funds. According to Døssing *et al.* (2011), decisions at the school level can be hampered either deliberately by violating written rules or lack of capacity of officials or both.

Hence, with reference to meeting PEDP II strategies between 2007/08 and 2011/12, the study from which this manuscript originates, attempted to examine the disbursement and management of the CG. The study answered three questions: how do SCs cope with inadequately disbursed CG? How decisive are SCs in capitation spending? Do SCs have financial skills to manage the CG?

2.3 Literature Review

2.3.1 Theoretical framework

Theoretically, it is guided by the Open System Theory (OST) complemented by the Agency Theory (AT), Institutional Theory (IT) and the Cognitive Resource Theory (CRT). In addition, these theories are used with expectation that they will contribute in informing practice in Government primary schools (GPSs). According to Boer *et al.* (2015), the value of any theoretical contribution will be determined by its utility in

informing practice and/or future research. Hence results can contribute to theory by falsifying or confirming (Boer *et al.*, 2015).

The OST posits that organizations as systems are surrounded and draw certain inputs from the environment, transform them, and discharge the outputs to the external environment in the form of goods and services and responds to the environment through the procedure of feedback (Bertalanffy, 1950 in Haque and Rehman, 2014). Ayeni and Ibukun (2013) and Ayeni (2012) state that the financial resources such as the CG are the key inputs for school development. The CG undergoes a transformation process through the SCs. The SCs have various roles including preparing and submitting accurate and timely physical and financial progress reports to LGAs (URT, 2012). Negative feedback indicates a potential for failure and the need to change the way things are being done (Haque and Rehman, 2014). The deficiencies in the disbursement of the CG or the management of the CG, or both or failure to attain intended goals can be corrected. This is because, according to Eicher (1984) cited by Mlozi *et al.* (2013), in any productive processes, the quality of the output depends upon that of inputs. However, the thinking of additional organisational theories which can provide a theoretical lens to clarify how organisational contexts affect the practice of quality assurance in GPSs is necessary. This is because the OST does not explain much on the role of decision-making capacity, and the importance of the internal environment to the organization's efficiency and effectiveness. This necessitates the thinking of the AT, IT and CRT as additional organisational theories.

The AT posits that there is an asymmetry of information between principals and agents and the agent, in the pursuit of his/her official duties, has great discretion and monopolistic power, and when accountability of agent to the principal is weak, he may

take that opportunity to betray the principal's interests for his/her own including corruption (Klitgaard, 1988; Otusanya, 2011; Keng'ara, 2014). The AT is applied to the Tanzania context where the management of GPSs finances is delegated to SCs. Citizens, as principal, select members of SCs to represent them as governing bodies in GPSs. In this context SCs are supposed to be accountable in capitation spending. As accountability requires the conformity to rules, the IT can be a good supplement to OST in the analysis of accountability of SCs.

Because of information asymmetries and self-interests, principals lack the bases to trust their appointed agents and will seek to mitigate these concerns by putting in place mechanisms to align the interests of agents with principals and to reduce the scope for information asymmetries and opportunistic tendencies (Walker, 2003 in Keng'ara, 2014). Thus, IT has been used extensively in some studies that attempted to explore environmental management in organizations (Hoffman, 1997, 1999; Delmas, 2002; Bansal, 2005 in Glover *et al.*, 2014). The institutional perspective is about conforming to the rules and norms of the institutional environment (Di Maggio and Powell, 1991; Meyer and Rowan, 1991; Scott, 2007 in Glover *et al.*, 2014). Generally, as conformity to rules also requires one's capability to comply, the Cognitive Resource Theory (CRT) can be an important complementary analytical lens as well.

The CRT, by Fiedler and Garcia (1987) as further explained by Kiprono *et al.* (2015), assumes that intelligence and experience and other cognitive resources are factors in leadership success. Cognitive resources refer to the leaders' intelligence, ability and technical competence. According to this theory training leads to improved job performance. The CRT is relevant to the current study on the management of the CG as SCs need to have financial skills necessary for their work. According to

Kiprono *et al.* (2015), by being competent, it means that the SMCs, in this case the SCs, can adequately perform their management functions (Kiprono *et al.*, 2015).

2.3.2 An Overview of educational funds and their management in schools

Public schools need inputs, both financial and human resources, from the Government and the community in order to implement education policy. Lewis and Petterson (2009) assert that the performance of the education system requires the consistency in disbursement and the ability to manage public funds across entities involved in dissemination of funds and service provision. According to Lewis and Petterson (2009), important factors are: predictability and control in the execution of the budget; budget credibility; budget comprehensiveness and transparency; policy-based budgeting; accounting, recording and reporting, and external scrutiny and audit. Predictability and control in budget execution is the availability of funds for commitment of expenditures or value for money and controls in procurement or effectiveness of internal controls for non-salary expenditure or effectiveness of internal audit. Budget credibility is the aggregate expenditure outturn compared to original approved budget or composition of expenditure out-turns compared to original approved budget. Budget comprehensiveness and transparency is about the transparency of inter-Governmental fiscal relations or public access to key fiscal information. The policy-based budgeting is about orderliness and participation in the annual budget process. The accounting, recording and reporting is the availability of information on resources received by service delivery units. While the external scrutiny and audit is on the scope, nature and follow-up of external audit.

In fact, the inputs such as the capitation grants (CG), need to be managed well in order to give intended results (Bibb and McNeal, 2012; Kiprono *et al.*, 2015). This is because, as stressed in Xaba and Ngubane (2010), proper management of school finances is pivotal to

the success of all educative teaching endeavours of any school. According to Kiprono *et al.* (2015), financial management skills are about planning, budgeting and monitoring the use of funds. Financial management is concerned with raising the funds needed to finance the enterprise's assets and activities, the allocation of these scarce funds between competing uses, and with ensuring that the funds are used effectively and efficiently in achieving the enterprise's goal (McMahon *et al.*, 2008 in Kilonzo and Ouma, 2015). For effective management of financial resources in schools, accountability in spending is important (Anton, 2005, Mehralizadeh *et al.*, 2003 and Teron, 2012 in Kumar, 2016). Financial accountability is the cornerstone of ensuring that schools disburse funds allocated to them for the sole purpose of advancing the best interests of the learners (Xaba and Ngubane, 2010).

Anton (2005), studying the improvement of education quality through School-Based Management (SBM): learning from international experience, found that SBM was increasingly advocated as a shortcut to more efficient management and quality improvement. However, accountability in spending is challenged by inadequacy of financial resources disbursed to schools, failure of school committee members to attend their meetings and lack of capacity to execute financial accountability.

The inadequacy of financial resources disbursed to schools is revealed by Manara and Mwombela (2012), Mwinjuma and Baki (2012) and Nampota and Chiwaula (2013). Nampota and Chiwaula (2013), studying the processes and outcomes of Direct Support System (DSS) in the schools in Malawi, found that the impact of the grant was negatively affected by criteria for allocation, grant amount and delays in its disbursement. Earlier, Manara and Mwombela (2012), looking at the state of the governance of the CG in GPSs from the civic engagement (demand side) and school autonomy (supply side) perspectives

in Tanzania, pointed out that the CG allocation of TZS 10 000 per pupil per year had been devaluated by inflation and there were chronic delays and insufficiency of CG disbursement. Mwinjuma and Baki (2012), examining the observations of parents on head teachers' financial management skills in Government primary schools in Tanzania, found that the funding mechanisms were both uncertain and unsustainable. The inadequacy can result into an institutional decoupling problem as described in Konstantinos *et al.* (2012). According to Fiss and Zajac (2004) cited by Konstantinos *et al.* (2012), decoupling refers to a form of resistance to changes that are mandated by dominant external institutions. This means organisations adopt policies and structures that address institutional pressures for conformity but never implement them in practice (Boxenboum and Johnson, 2008 in Konstantinos *et al.*, 2012).

The failure of school committee members to attend their meetings is demonstrated by Ayeni and Ibukun (2013) and Kumar (2016). Kumar (2016), in a case study, studying roles and functions of SMCs of Government middle schools in district of Kullu of Himachal Pradesh, found that some members did not spare time for SMC meetings. Earlier, Ayeni and Ibukun (2013), studying the School-Based Management Committee's (SBMC) involvement and effectiveness in school governance, curriculum implementation and students' learning outcomes in Nigerian secondary schools, found that ineffective school management and low level of students' academic achievement was caused by poor attendance of SBMCs members at meetings.

The lack of capacity to execute financial accountability is vividly shown by Xaba and Ngubane (2010), Mwinjuma and Baki (2012), Owusu and Sam (2012), Ayeni and Ibukun (2013), Nemes (2013), Nyandoro *et al.* (2013) and Kumar (2016). Kumar (2016), in a case study, studying roles and functions of SMCs of Government middle schools in

district of Kullu of Himachal Pradesh, found that some members lack management skills. Previously, Ayeni and Ibukun (2013), studying the School-Based Management Committee's (SBMC) involvement and effectiveness in school governance, curriculum implementation and students' learning outcomes in Nigerian secondary schools, found that ineffective school management and low level of students' academic achievement was caused by low capacity of key members of the SBMCs.

Nemes (2013), studying school committees in the context of preparing and implementing Whole School Development Planning (WSDP) in 16 public primary schools in Tabora Municipality, Tanzania, demonstrated a need to provide intensive on-going training to equip them with knowledge and skills in a bid to enhance efficiency and achieve optimum returns from the WSDPs. Nyandoro *et al.* (2013), studying the effectiveness of School Development Committees (SDCs) in financial management in Chimanimani west circuit primary schools in Zimbabwe, revealed that SDCs were not effective in managing funds for their schools due to lack of skills in various aspects of financial management such as preparation and use of budget for decision-making, keeping inventory of school assets and raising funds.

Earlier, Mwinjuma and Baki (2012), examining the observations of parents on head teachers' financial management skills in Government primary schools in Tanzania, found that head teachers had insufficient financial management skills. In addition, Owusu and Sam (2012), assessing the role of SMCs in improving quality teaching and learning in Ashanti Mampong Municipal Basic Schools, found that SMCs were ineffective in the monitoring and supervision of head teachers, teachers and pupils attendance. However, Teron (2012), studying the function of School Management Committees (SMCs) in Golaghat District of Assam, found that regular meetings were conducted, training was

imparted to SMC members regarding their roles and functions and SMCs were serious about their meetings.

According to Xaba and Ngubane (2010), Lack of capacity to execute financial accountability functions was manifested in budgeting, accounting and reporting functions. The reasons include the supposed illiteracy of the parent-governor. Generally, Illiteracy, lack of experience and training of lay school governors have been cited as the reasons for poor financial management and accountability to schools. For instance, developing a school budget requires time and skill and can thus be considered a specialised function requiring, as it were, specialised skills. The budget also serves as a planning, controlling, monitoring and reporting tool. Reporting implies providing a financial report on how public money is spent and as such, it shows how a school is funded and from which source (Maritz, 2005 and Niemann, 2001 in Xaba and Ngubane, 2010; Bush *et al.*, 2006).

Hence understanding accountability mechanisms and financial management is important. The knowledge helps to improve factors affecting accountability and management such as financial management capacity of school committees (Bradley, 2015 and Muray, 2014 in Al-Qa'oud, 2016; Uguru and Ibeogu, 2015 and Adegite, 2010 in Ibeogu and Nkwede, 2016). Bradley (2015), examining the impact of the Masters in Governance (MIG) training offered by the California School Boards Association on the ability of school board members to exhibit the characteristics of effective governance, found that the MIG equipped board members to exhibit the characteristics of effective governance by fostering board collaboration and hastening the understanding of various roles and responsibilities of school board trustees.

Murray (2014), determining how the California School Board Association's (CSBA) Masters in Governance (MIG) training programme leads to more effective school board leadership and governance, found that a school board training mandate would lead to more effective school board leadership and governance. The implications are that school board practice can be improved through training and that board members should seek training. The benefits of training are substantial with regard to school board governance and leadership.

In a study by Adegite (2010) "Achieving Accountability in Financial Management", established that for efficient accountability and financial management, the legislature should champion the cause of accountability since legislators in Nigeria and other developing countries have the constitutional responsibility to ensure that the executive are accountable to the people for the management of public funds. In a related study by Uguru and Ibeogu (2015) "Effects of Bureaucratic Corruption and lack of Public Accountability on Grass root Transformation", established that accountability is one of the most important ethical values that is required of all bureaucrats for good governance that is in the interest of the public. It further established that bureaucratic corruption and lack of public accountability has negative effect on the effective grass root transformation in Nigeria.

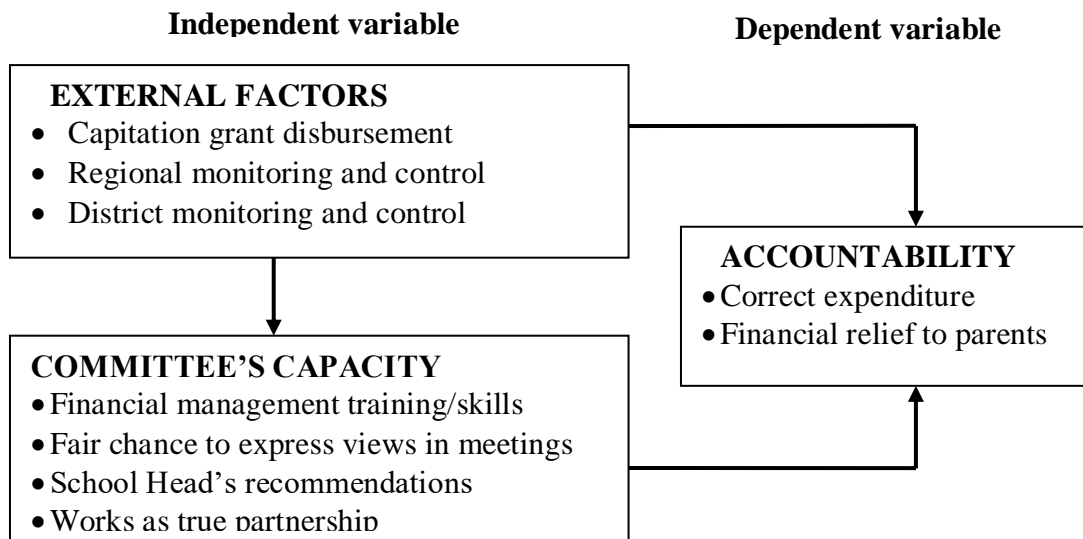
This shows that there is limited empirical evidence on the functioning aspect of the school committees in terms of the coping strategies, their decisiveness in school committees meetings, and their financial skills in terms of accounting, recording and reporting of education funds. The failure of schools to account, to keep record and to report can be a breeding ground for corruption. Nyamongo and Schoeman (2010), investigating the effects of the quality of governance, namely, corruption, political instability and

democracy, on the public budget allocation to education by using data for a panel of 28 African countries over the period 1995–2004, demonstrated that education expenditure was affected by the level of corruption.

Generally, on the basis of the Open System Theory (OST), Agency Theory (AT), Institutional Theory (IT) and Cognitive Resource Theory (CRT), it can be presumed that for school funds to give intended results, they must be managed well in Government primary schools (GPSs), particularly in Morogoro Region, Tanzania. For that matter, it is important to know how school committees manage capitation grant disbursed in primary schools. Thus the study answers three questions: how do school committees cope with inadequately disbursed capitation grant? How decisive are school committees in capitation spending? And do school committees have financial skills to manage the capitation grant?

2.3.3 Conceptual framework

This study adapts the conceptual framework by Kiprono *et al.* (2015) to conceptualize that the accountability in capitation spending is influenced by the capacity of the school committee and external control factors (Figure 3).



Source: Modified from Kiprono *et al.* (2015)

Figure 3: School Committee capacity, external control factors and accountability relationships

The capacity of the SCs is affected by external control factors. According to Kiprono *et al.* (2015), school governing bodies are challenged by limited education and lack of training on relevant skills pertaining to their management functions, added roles without proper preparations to undertake the responsibilities, and insufficient resources to carry out their designated responsibilities. The PEDP II (2007/08 - 2011/12) had strategies including building capacity for head-teachers and Ward Education Coordinators (WECs) to enable them to handle management issues in schools within their areas of jurisdiction and to maintain accountability and transparency in the use of public funds. The capacity entails understanding of budget processes as well as to have the skills to plan and make decisions about education expenditure (Kiprono *et al.*, 2015).

2.4 Research Methodology

2.4.1 Description of the study area

The study from which this manuscript originates was conducted in Morogoro Region in Tanzania Mainland from August, 2014 to March, 2015. The region is administratively

divided into seven districts namely Gairo, Kilombero, Kilosa, Morogoro, Mvomero, Ulanga and Malinyi. The region had 829 Government primary schools (GPS) in the year 2012. The region was selected purposively based on poor pass-rate and number of rural-based primary schools. The Morogoro Regional PSLE pass-rate of 2012 dropped to 28% from 56.1% in 2008 (URT, 2014), meaning that 72% of standard VII leavers in the region failed the PSLE. Also, in 2012, the region had the largest number of 404 rural-based primary schools located at a distance equal or more than 76 km from councils head office. According to URT (2010), the more remote a school is located from the council headquarters, the lower is the quality of facilities. The distance to council headquarters is categorised as near (less than 20 km), as far (20–50 km), as very far (51–100 km) and as remote (more than 100 km) (URT, 2010). In addition, like in many other regions in Tanzania mainland, all GPS in the region were recipient of capitation grant (CG) (URT, 2012).

2.4.2 Research design and sampling

The study employed a cross-sectional research design whereby data were collected at one point in time (Creswell, 2012). According to Mlozi *et al.* (2013), the design is relatively feasible and economical. In particular, the study was conducted within the qualitative interpretative paradigm. It was also supplemented with quantitative data. As the aim of the study was to analyse the disbursement and management of the CG, mixed data collection approach would result into a more complete understanding of a research problem (Creswell, 2012). Qualitative face to face interviews on CG disbursed between 2007/08-2011/12 were held with 11 key informants (six Chairpersons of the school committees, three Ward Education Officers (WEOs), one officer from the District Education Office, and one officer from the Municipal Education Office) from September, 2014 to March 2015 in Kiswahili and later on translated to English.

Based on semi-structured interviews guide as described in Creswell (2012), the interviews were conversational and involved careful questioning and listening, and were either hand-written or audio taped or videotaped. The key question was “what do you about the disbursement and management of the CG to Government primary schools (GPSs) in Tanzania or to your school”? Qualitative data analysis involved comparison and contrasting of key-informants’ arguments based on data reduction and interpretation; observed themes of the discussions, and agreement and disagreement in responses given, and quoting their words (Chombo and Kayunze, 2013; Creswell, 2012). Descriptive texts were used to present the analysed findings. The results were rated as depicted in Table 1 (URT, 2012).

Table 1: Capitation grant performance rating

Performance	Decision (Rating)
1. CG objective achieved and no shortcomings	Highly Satisfactory
2. CG objective achieved and a few shortcomings	Satisfactory
3. CG objective achieved and significant shortcomings	Moderately unsatisfactory
4. CG objective not achieved and major shortcomings	Unsatisfactory
5. CG objective not achieved and no worthwhile results	Highly Unsatisfactory

Source: Modified from PEDP II evaluation report (URT, 2012)

The qualitative data were supplemented by quantitative data. A total of 102 copies of a questionnaire were administered to school heads from August, 2014 to November, 2014. The questionnaire included three types of construction: closed items, open ended items, and scale items. In addition, the 2007/08-2011/12 records of the CG disbursed to the selected GPSs were sought from the respective local councils and GPSs. The study collected both primary and secondary data. The quantitative data collected were analyzed using computer programme software, the Statistical Package for Social Sciences (SPSS) version 16 and descriptive statistics. The findings are presented in frequency tables and bar chats, and the results were then interpreted (Table 1).

2.5 Results and Discussion

2.5.1 Description of the study variables

Table 2 shows response statistics of 102 school heads on the statements representing the school committees' (SCs) capacity to manage the capitation grant (CG), external CG control and accountability in capitation spending.

Table 2: Descriptive statistics on financial management capacity, control and accountability in capitation spending in Morogoro Region (n = 102)

	Mean	SD	Min.	Max.
Working as a true partnership of all stakeholders	1.81	0.39	1.00	2.00
A fair chance to express views in meetings	1.28	0.45	1.00	2.00
School Heads training in financial management (dummy)	0.24	0.43	0.00	1.00
Depending on head teacher recommendations	1.94	0.24	1.00	2.00
School Head ensures correct expenditure	1.85	0.35	1.00	2.00
School Committee ensures correct expenditure	1.20	0.41	1.00	2.00
REO ensuring correct expenditure	1.99	0.10	1.00	2.00
DEO/MEO ensures correct expenditure	1.98	0.14	1.00	2.00
Financial relief to parents	1.24	0.43	1.00	2.00

The descriptive statistics in Table 2 shows that most school heads' responses to the statements were disagreeing ones. This implies that the study area provided potential ground for examining the functioning of school committees (SCs) in terms of their coping strategies, decisiveness and financial management skills.

2.5.2 Disbursement of capitation grant to primary schools

The study sought to answer the question, how do school committees cope with inadequately disbursed capitation grant? Results of key-informant interview analysis show that the functions of the school committees (SCs) were perplexed with the untimely and inadequately disbursement of the capitation grant (CG). The responses of key informants show that the CG disbursed was less than the budgeted Tanzania Shillings 10 000 per pupil per annum in primary schools. One key-informant added:

“My school has been receiving less than Tanzania shillings 5000 per pupil per annum as capitation grant...and the school head and school committee members did not have prior information of the capitation grant per pupil which was supposed to be disbursed to our school in a particular fiscal year”

The failure of the Government to disburse adequate amount of CG posed a challenge to the implementation of the CG policy because the primary education was far from free as parental contributions grew to unaffordable level. The key informants interviewed admitted that the majority of parents could not afford the financial contributions for the education of their children. Hence this jeopardised attainment of education goals. For instance, one key-informant stated:

“The parents depended much on Primary Education Development Programme - PEDP. Previously the parents paid for school fees, but the school fees were abolished after the inception of PEDP. However, just few years after inception the contributions from parents have grown to unaffordable levels. Nowadays there is the problem of sending home the children whose parents fail to contribute”.

Sending home of the pupils, just because of their failure to contribute, has a catastrophic effects to pupils, especially to girls from poor families. The rich have higher chances of survival by contributing than the poor (Ndiku and Muhavi, 2013). Although some societies in Morogoro Region, in Tanzania, are matriarchal where women have dominance over men, the survival of girls in primary schools, as in many parts of Africa and Tanzania in particular, may still be impeded by the cultural belief that their schooling benefits will go to their husbands' family when they get married or gender norms (Eliasu, 2013; Unterhalter and North, 2011; Dorsey, 1999 in Dube, 2015).

Apart from sending home the pupils as one of the coping strategies, the school heads opted to borrow with interests so as to get money to run their schools. When asked to evaluate the trend of budgetary disbursement of the CG to primary schools in Tanzania, key informants admitted that the CG was both inadequately and untimely disbursed to GPSs. For instance, one key-informant had this to say:

“The capitation grant is disbursed less than the budgeted amount... and it does not come on time... we used to accumulate it before spending...when we run out of money, we borrow with interests so as to get money to run the school such as for taking care of school visitors... as a result the school succumbs to debts and parents are overburdened with contributions as they are paying more for primary education for such small items like papers for letter writing..”

The results were in consistence with what observed by Kiprono *et al.* (2015) in Kenya that 45.3% of the school management committees (SMCs) strongly agreed that delays in disbursement of Free Primary Education (FPE) funds was a challenge they faced. Likewise, some earlier studies had similar results (Eweniyi, 2012; Msabila and Dossa, 2012; Mwinjuma and Baki, 2012; Nampota and Chiwaula, 2013).

This situation can be interpreted as caused by the allocation of the CG based on the number of pupils without considering other socio-economic factors. Komba (2012) asserts that the formula might have exacerbated the inequality in educational opportunities across Tanzania. In addition, the strategy of the second phase of PEDP to disburse the CG on per capita basis, which still continues in the third phase of PEDP, has an effect on the funds that are available to GPSs (URT, 2012). As a result, with escalating

prices of educational materials and the dissimilarities in school needs, it becomes a problem with schools having a small number of pupils.

Hence, in order to compensate for the inadequacy due to inflation and variation in exchange rate, key-informants had the opinion that the CG was supposed to be higher than TZS 10 000. For example, one key-informant recommended by saying:

“In order to improve the effectiveness of the capitation grant, the Government needs to disburse at least TZS 25 000 per pupil per year... in order to compensate for the inadequacy due to inflation and variation in exchange rate...because, for instance, the books were sold at TZS 1 200 per piece in 2002 while the same books were sold at the minimum of TZS 6 000 per piece in 2010”.

The analysis of the CG disbursement records shows that the CG per pupil per year for a five years period from 2007/08 to 2011/12 did not exceed TZS 8000 (Figure 4). The largest gap occurred in the fiscal year 2011/12. However, based on the official average exchange rates by the World Bank – WB (2016), the real gap could be larger than this, had exchange rate and inflation been considered during budgeting. Viewed from the unit cost, the real gaps were TZS 4604.10, TZS 7647.10, TZS 7688.70, TZS 10 979.20 and TZS 13 489 for Fiscal Years 2007/08, 2008/09, 2009/10, 2010/11 and 2011/12 respectively.

According to URT (2001), the unit cost of USD 10 per pupil per year was computed in 2001 based on 1999 prices (USD 1=TZS 900) as enough to meet the costs of training a pupil. The breakdown of this cost is USD 2 (for facility repairs), USD 4 (for textbooks, teaching guides, supplementary reading materials), USD 2 (for chalk, exercise books,

pens and pencils), USD 1 (for administration materials) and USD 1 (for examination paper purchase and printing). Hence, the increase in exchange rate, from USD 1=TZS 900 in 1999 to USD 1=TZS 1600 in 2012, requires that the unit cost of training a pupil per year be at least TZS 16 000 with inflation on board. This is due to variations in inflation rates: 7.0 in 2007; 10.3 in 2008; 12.1 in 2009; 5.5 in 2010; 12.7 in 2011; and 16.0 in 2012 (National Bureau of Statistics – NBS, 2013).

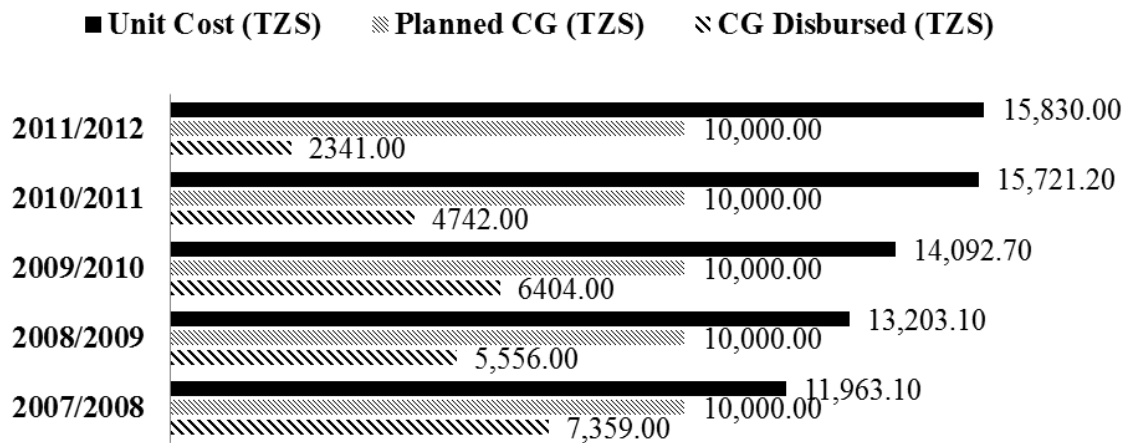


Figure 4: Gap in disbursement of the CG in the period 2007/08 - 2011/12

Source: Councils' records of capitation grant posted to schools' bank accounts

Generally, the results are consistent with the Open System Theory (OST), the Agency Theory (AT) and the Institutional Theory (IT) as described in Boer *et al.* (2015). According to Boer *et al.* (2015), the value of any theoretical contribution will be determined by its utility in informing practice and/or future research.

In fact, late disbursement of the CG and their meagre arrivals can provide favourable condition for institutional decoupling problem (Konstantinos *et al.*, 2012). The policy, in this case the CG policy, is only adopted and not implemented in practice (Fiss and Zajac, 2004; and Boxenbaum and Johnson, 2008 in Konstantinos *et al.*, 2012).

School Heads might violate the capitation spending formula as a coping strategy to the small amount of money received. This act can be a breeding ground for the misuse of the CG and might result into the imperfect link between the CG Policy and the actual capitation spending actions or practice. Allocation model's review could be a good option (Mestry, 2014).

2.5.3 Decision making capacity of school committees

The study attempted to answer the question, how decisive are School Committees (SCs) in capitation grant spending? Results of key-informant interview analysis show that there were differences in the level of education between the school heads and other members of the SCs which could hinder making of democratic decisions at their meetings. The key informants admitted that most members of the SCs were standard seven leavers and thus they depended much and agreed on whatever is or was presented by the school heads. For instance, one key-informant said:

“...there is a wide gap between teachers and school committee members with regard to their levels of education....most members of the school committees are standard seven leavers; the head of school, who is the secretary to the school committee, his/her understanding over things is higher than that of the other members of the school committee; as a result the school committees only approve budgets which they do not know....what the school committee members normally do, after presentation of expenditure reports which were prepared by the teachers, is only to clap their hands”.

This would imply that most of the decisions of the SCs were to a greater extent made by the school heads alone. This might be lowering accountability in capitation spending,

which would be exacerbated by the turn-up failure for meetings by members of the SCs.

For instance, one key-informant gave this statement:

“...some school committee members do not show up for school committee meetings unless they get paid...”

This is consistent with the findings by Ayeni and Ibukun (2013) in their examination of the School-Based Management Committee's (SBMC) involvement and effectiveness in school governance, curriculum implementation and students' learning outcomes in Nigerian secondary schools. They identified poor attendance of SBMC's members at meetings due to lack of incentives and financial support from the Government as one of the challenges facing effective operation of SBMCs as ineffective school management and low level of students' academic achievement. In fact the failure to show up in the meetings could essentially be viewed as creating loopholes for dishonest members including the school heads to defraud or mismanage the CG. For instance, the evaluation done by the Government of the United Republic of Tanzania - URT (2012) on PEDP reported that some school heads failed to justify their expenditures. However, this contrasts the Nampota and Chiwaula's (2013) results which showed that the mechanisms of grant administration in Direct Support System (DSS) in the schools in Malawi were conducive to accountability.

Furthermore, much can be deduced from the school heads' responses. They were asked a question, how democratic is the school committee in decision-making process? Their responses in Table 3 show that many head teachers (64%) rated the decision-making process as good, 18% considered it very good, and 12% considered it as excellent. Only 6% of the head teachers considered it either poor (3%) or unsatisfactory (3%).

Table 3: Response on the process of decision-making in the school committee (n=102)

Items	Response of school heads	
	Frequency	Per cent
Unsatisfactory	3	3.0
Poor	3	3.0
Good	65	63.7
Very good	18	17.6
Excellent	12	11.7
No answer	1	1.0
Total	102	100.0

Generally, due to undemocratic decision making in some GPSs (6%), the findings simply suggest that there was room for violating the PEDP financial and procurement guidelines. As a result, according to TI (2009), funds that reach schools might not be used according to their intended purpose, illegal payments might be made by school authorities using falsified receipts or the quantity of goods purchased might be inflated, and textbooks might be of poor quality and insufficient quantity. The undemocratic atmosphere might be caused by the knowledge gap, as stated by key informants, between the head of schools and other members of the school committees.

The results confirm the Agency Theory (AT) as described in Boer *et al.* (2015). Based on the AT, the Government as the first principal delegates the management of GPSs finances to SCs. Citizens, as a second principal, select members of SCs to represent them as governing bodies in public GPSs. In this context, due to asymmetry of information between principals (parents and Government) and agents (school committees) and thus constraining the principals' ability to control agents' behaviour, the failure of the SCs to meet shows that their accountability was weak which created an opportunity to betray the principal's interests for their own including corruption. This might be possible because the school committee work is one of the team-oriented jobs in which evaluation of behaviours is difficult (Eisenhardt, 1989). According to Walker (2003) in Robert

Keng'ara (2014), reduction of the scope for information asymmetries and opportunistic tendencies was necessary by putting in place mechanisms to align the interests of agents with principals. This is necessary because in the education sector there are different principals (citizens, employees, the officials of the related ministry and politicians) who might have different views about outcomes and agents' tasks (Besley and Ghatak, 2003 in Hossain, 2013).

This problem could be solved by electing only well-educated parents, but it would not be practical especially in remote areas. In addition, it is demonstrated by Kiprono *et al.* (2015) in Kenya that the level of education of the school management committees (SMCs) does not matter. They observed that 82.6% of the SMCs had ordinary level certificate and they were not very effective in managing the funds. According to them, what was required was the financial management training.

2.5.4 Financial management capacity of a school committee

The study attempted to answer the question; do school committees have financial skills to manage the capitation grant? Results of key-informant interview analysis show that key informants affirmed that members of the school committees (SCs) were incompetent in the field of financial management. For instance, one key informant had this to say:

“The school committees lack financial management skills as members have got no training on financial management.....this calls for a need to train them so that they perform their work effectively.... but there are no funds for seminars.....these negatively affect Primary Education Development Programme”.

As schools in Tanzania have been given autonomy over the use of their financial inputs and yet they lack financial management skills, the mismanagement of the CG would be possible. This is because, regardless of autonomy of SCs to procure school needs, members of school committees could not do much without capacity building in funds management (URT, 2012). Recognizing the need of ensuring proper management and accountability in the use of funds at all levels, PEDP II had strategies to strengthen the capacities of SCs to manage public funds disbursed to GPSs, and adherence to mechanisms and procedures for accurate accounting, reporting and auditing of PEDP funds. In order to implement these strategies, the Government planned to allocate USD 500 per school for financial management training in record keeping, reporting, information and data management. However, training was not done as planned and thus making GPSs weak in record keeping of the CG received in their books of accounts. The school heads had the responsibility of preparing school budget (income and expenditure) which were submitted to the school committee for approval (Msabila and Dossa, 2012). The researcher observed comparatively higher amount of recorded CG at some primary schools than those at local councils, implying that schools were probably not good at recording the CG received from the councils. This is consistent with the findings by Kiprono *et al.* (2015) in Kenya as they found that the SMCs were not effective as they ought to be due to inadequate skills. They argued that management of school finances can be one of the most challenging activities of the school committees' responsibilities.

This corroborates the findings by Msabila and Dossa (2012), Mwinjuma and Baki (2012) and Manara and Mwombela (2012). The study by Msabila and Dossa (2012) in Mvomero District in Morogoro Region, Tanzania observed poor financial management in schools as one of the challenges facing education service delivery in the district. Moreover,

Mwinjuma and Baki (2012), examining the observations of parents on school heads' financial management skills in GPSs in Tanzania, found that school heads had insufficient financial management skills. Similarly, Manara and Mwombela (2012), looking at the state of the governance of the CG in GPSs from the civic engagement (demand side) and school autonomy (supply side) perspectives, found that the majority of school heads did not have bookkeeping skills.

This situation might put at risk the implementation of the CG Policy in the study area because there were few assurances that the CG would be used as intended. Some members of the SCs could take this opportunity to pursue their goals at the expense of GPSs goals (Ezigbo, 2012). In this case it would be equally important to monitor functions of the SCs. However, asked whether the GPSs were visited for monitoring purposes, the key informants interviewed admitted that there had been minimum monitoring of capitation spending in GPSs. For instance, one key-informant said:

“The primary schools were not regularly visited for monitoring purposes”.

This is in line with Rajkumar and Swaroop (2008) findings that one of the possible reasons for the ineffectiveness of public spending is weak institutional capacity. The institutional capacity reflects how public funds are managed and monitored. Table 4 shows the responses of the school heads on the question, how responsible the different levels of primary school governance in ensuring correct budget spending in GPSs were. Their responses ranged from 1% to 79%, showing that many school heads (79%) rated SCs as the most responsible followed by school heads (15%), while the Regional Education Officer and District/Municipal Education Officer were the least rated (1% and

2% respectively). This would imply that the duty to monitor and control capitation spending was largely left to SCs and to a smaller extent to the school heads.

Table 4: Response on the responsibility to ensure correct budget spending (n=102)

Items	Response of school heads	
	Frequency	Per cent
Head Teacher	15	14.7
School Committee	81	79.4
District/Municipal Education Officer	2	1.9
Regional Education Officer	1	1.0
Do not know	3	3.0
Total	102	100.0

According to Boer *et al.* (2015), these results are in support of the Cognitive Resource Theory (CRT) by Fiedler and Garcia (1987) as explained by Kiprono *et al.* (2015). Boer *et al.* (2015) asserts that the value of any theoretical contribution will be determined by its utility in informing practice and/or future research. Based on CRT, the performance of the SCs in the management of the CG was dependent on the ability and technical competence of their members, which were supposed to be enhanced by financial management training. The SCs, as were clearly outlined in PEDP II, have various roles (United Republic of Tanzania - URT, 2012). They have obligations to operate bank accounts and efficiently and effectively manage funds received for implementation, while guaranteeing maximum accountability and transparency. The utilisation had to be authorised by the Chairperson of the School Committee, the Chairperson of Village/Hamlet Executive Officer and the Ward Education Coordinator (WEC). They were also required to publicise their deliberations and school budgets and approve Whole School Development Plans (WSDPs) and budgets and submit them to relevant authorities such as Ward Development Committees (WDCs) for scrutiny, consolidation and approval.

The lack of financial management skills also questions the level of accountability in CG spending for primary schools because the school committees are supposed to observe good governance principles in capitation spending. These principles include attributes such as transparency and accountability (Ahmed, 2015; Bamgbose, 2015; Boehm and Caprio, 2014; Cost, 2015; Enwereonye *et al.*, 2015; Kefela, 2011; Kebede, 2015; Shahzad *et al.*, 2015; Xiao, 2015). Kefela (2011) argues that accountability cannot be enforced without transparency and the rule of law.

2.6 Conclusion and Recommendations

2.6.1 Conclusion

The study sought to analyse the disbursement and management of the capitation grant in primary schools in Morogoro region, Tanzania. The study attempted to answer three questions: how do school committees cope with inadequately disbursed capitation grant? How decisive are school committees in capitation spending? Do school committees have financial skills to manage the capitation grant? On the basis of key findings, it is concluded that there were violations of PEDP financial and procurement guidelines in capitation grant spending. The violation was caused by the inadequacy of the capitation grant disbursed to primary schools, failure of members of school committees to attend meetings and lack of financial management skills. The study has generally shown that accountability in capitation grant spending relates to amount of CG, knowledge/skills and monitoring/control with reference to Open System Theory (OST), the Cognitive Resource Theory (CRT) and the Institutional Theory (IT), respectively. The results are important in the implementation of Primary Education Development Programme (PEDP).

2.6.2 Recommendations

In view of the above conclusion, education stakeholders in Morogoro Region are urged to rectify the situation. This can be done by disbursing adequate capitation grant (CG) as well as improving its management through control and training. The local councils in Morogoro Region are urged to allocate the minimum of TZS 25 000.00 per pupil per year as CG to cater for inflation, locality and relative needs such as pupils weights, and administrative costs. This also requires adequate and timely budgetary disbursement of the CG to Government primary schools (GPSs). Additionally, given the tight fiscal constraints under which the local councils operate, the sustainability of the CG can be ensured by attracting donations through regular fund-raising campaigns. This will revitalize the capitation grant policy's objective of compensating the abolition of school fees by ensuring adequate disbursement of the CG in GPSs.

The local councils, through School Quality Assurance Officers (SQAOs), are urged to strengthen control in capitation spending by ensuring regular follow-ups of capitation spending in all primary schools. In addition, they are urged to devise mechanisms to attract attendance and persistence of school committee members at school committees (SCs) meetings.

The local councils are urged to budget for training funds for SCs, teachers, and Ward Education Officers (WEOs). Also, they are urged to ensure that training funds for SCs are disbursed to GPSs and they, in collaboration with CSOs, provide financial management training to respective education actors. This would curb-up violation of financial rules since such practice and others make the intention of CG not be realised in GPS.

On the other hand, further research is recommended to examine disbursement and management of capitation grant in public secondary schools in Morogoro Region and other areas with similar conditions. This is because the sample for this study was limited to Government primary schools and thus the findings may not reflect the state of affairs in secondary schools. Furthermore, secondary schools also depend on Government allocations and their spending is governed by school boards.

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CHAPTER THREE

3.0 Capitation Grant Spending in Primary Schools in Tanzania: Adherence to Good Governance Principles

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3.1 Abstract

The capitation grant governance in Government primary schools in Tanzania has been decentralised to parents through the democratically elected school committee members with expectation that the capitation grant would be spent well. However, there have been incidents of mismanagement of the grant and information on the governing aspect of the school committees in the management of the CG is scanty. Hence, based on this problem, the research on which this manuscript is based was conducted in Morogoro Region from August, 2014 to March 2015. The study employed quantitative and qualitative data to examine the extent to which Government primary schools in the study area adhere to good governance principles in their capitation spending. The study found that the weighted means of good governance attributes of effectiveness (3.9), rule of law (3.4), and accountability (3.9) were below the extremely good range of 4.5-5.0. This implies that they were not adhered to their maximum level and thus they needed strengthening. The results demonstrate the need to ensure: incorporation of the CG in the school plans;

all school's CG expenditures are formula-based through adequate funding; all members of the school committee receive training in financial management; CSOs have access to capitation spending records; timely submission of spending reports to ward authorities; objectives, rules and procedures are defined more tightly and increase penalties for mismanagement of the CG. Further research is therefore recommended to find out the reasons by establishing the relationships between socio-economic factors and their readiness to spend their time for school committee work because some members of the school committees were not ready to spend their time for school committee work.

Key words: *School committee, Capitation grant, Good governance, Decentralisation.*

3.2 Introduction

The Tanzania Government developed the National Framework on Good Governance (NFGG) in 1999 on which various development strategies and programmes such as the Primary Education Development Programme (PEDP) is based (United Republic of Tanzania - URT, 1999a). The second phase of PEDP, for instance, had the objective to ensure that all key actors at all levels have knowledge of good governance and that school committees are able to maintain the concept of Whole School Development Plan (WSDP) at all primary schools. The WSDP aims at empowering the local communities through decentralization (URT, 1999c in Mgonja, 2014). Adapting the World Bank's (2008) and Mukandala and Chris (2004) in Mollel (2012) definitions, the study on which this manuscript emanates defines decentralisation as the transfer of decision making authority for capitation spending from the central Government to local authorities in this case to school committees (SCs).

The school committee is a mandatory independent governing body of a primary school which is composed of teachers and community members and which operates in

Government primary schools (GPSs) within Tanzania. These SCs have authority over the use of budget in this case the capitation grant - CG (Arcia *et al.*, 2011 in Manara and Mwombela, 2012). The CG is a recurrent mechanism to fill the financial gap caused by the abolition of school fees, while targeting at provision of teaching and learning materials such as textbooks and chinks, and school administration (URT, 2012). The SCs have to spend the CG based on good governance principles as outlined by the Government (URT, 2012). Good governance means an increased transparency and accountability in the public sector (URT, 1999b; Ahmed, 2015; Bamgbose, 2015; Boehm and Caprio, 2014; Cost, 2015; Enwereonye *et al.*, 2015; Kebede, 2015; Shahzad *et al.*, 2015; Xiao, 2015). Generally, as outlined in the National Framework on Good Governance (NFGG), good governance has various benchmarks including accountability, transparency, and the rule of law.

Despite the Government's efforts to ensure good governance in the capitation spending there have been incidences of CG mismanagement in Tanzania (Manara and Mwombela, 2012). Mismanagement can include such acts like corruption and misappropriation of funds. For instance, the 2013 Global Corruption Barometer (GCB) showed that 74% of respondents highlighted education system in Tanzania as one of the most corrupt sectors (Transparency International – TI, 2013). Based on these observations, the perceived level of corruption in Tanzania is still high and as observed by Manara and Mwombela (2012) collective efforts are still needed to address the problem.

In general, on the basis of the Agency Theory (AT) and Institutional Theory (IT) it can be presumed that for the governance of school funds to be effective, there must be maximum adherence to good governance principles in capitation spending in Government primary schools (GPSs), particularly in Morogoro Region, Tanzania. Based on the fact that

decisions on capitation spending are always made at a school level by a school committee, the quality of these decisions needs attention. Nevertheless, information on the governing aspects of the school committees in the management of the capitation grant (CG) is scanty. As the failure of a programme such as PEDP may often be more a function of failures or weaknesses in implementation than in technical design (United Nations Educational, Scientific and Cultural Organisation– UNESCO, 2014 in Masino and Zarazúa, 2016), it would be desirable to see the implementation of the CG policy at the school level by a school committee. This is because the management of school finances can be one of the most challenging activities of the school committees' responsibilities (Kiprono *et al.*, 2015). Moreover, in-school processes can be very different from school to school, and therefore the use and usefulness of grants may also differ between schools.

The study on which this manuscript is based therefore analysed adherence of the SCs to good governance attributes in capitation spending in Morogoro Region Tanzania by answering the following three questions: to what extent does capitation spending portray effectiveness? How much revealed is rule of law in capitation spending? And what is the level of accountability in capitation spending?

3.2 Literature Review

3.2.1 Theoretical framework

Theoretically, it was found necessary that the study from which this manuscript originates be guided by the Agency Theory (AT) as explained by Jensen and Meckling (1976) and Fayezi *et al.* (2012). In fact, this theory is used with expectation that it will contribute in informing practice in Government primary schools (GPSs). According to Boer *et al.* (2015), the value of any theoretical contribution will be determined by its utility in

informing practice and/or future research. Hence results can contribute to theory by falsifying or confirming (Boer *et al.*, 2015).

The theory posits that there is an asymmetry of information between principals and agents (Begovic, 2005, and Leruth and Paul, 2006 in Keng'ara, 2014). It was developed between 1960s and 1970s in broadening the risk sharing problem. It is directed at the ubiquitous agency relationship, in which one party (the principal) delegates work with another (the agent), who performs that work. The AT attempts to resolve two problems that can occur in agency relationships: the desires or goals of the principal and of the agent are in conflict, and it is difficult or expensive for the principal to verify what the agent is actually doing; and the principal and agent have different attitudes towards risk, and thus they may prefer different actions (Eisenhardt, 1989).

In a world with information asymmetry, citizens' ability to control agents' behaviour is constrained by imperfect information. This ultimately reaches a situation of shirking and rent extractions where agents will devote fewer efforts than what was expected by the principals and divert some portion of public funds to their own benefits (Holmström, 1979). The agent, in the pursuit of his/her official duties, has great discretion and monopolistic power, and when accountability of agent to the principal is weak, he may take that opportunity to betray the principal's interests for his/her own including corruption (Klitgaard, 1988; Otusanya, 2011). Accordingly, Khan (2013) in Alaaraj and Ibrahim (2014) described accountability as an open Government. Accountability cannot be enforced without transparency (Kefela, 2011). Transparency is the disclosure of any related information to the interested stakeholder in a timely manner (Salin and Abidin, 2011 in Alaaraj and Ibrahim, 2014).

The agency problem arises because there is always the possibility that the agent will not act in the best interests of the principals but may serve their own interests. This means that in a world with no information asymmetry, citizens would be able to evaluate on their behalf the works done by the agents and/or the Government officials. In line with this manuscript's main objective of analyzing adherence of the school committees (SCs) to good governance principles in capitation spending, the agency theory is extended to the Tanzania context where the management of primary school finances is delegated to SCs. Citizens, as principal, select members of SCs to represent them as governing bodies in Government primary schools (GPSs). The agency theory is most relevant in situations such as this one where there are team-oriented jobs in which evaluation of behaviours is difficult (Eisenhardt, 1989). Moreover, in the education sector there are different principals (citizens, employees, school board, the officials of the related ministry and politicians) who might have different views about outcomes and agents' tasks (Besley and Ghatak, 2003 in Hossain, 2013).

In this context it is widely held that there is an asymmetry of information between principals (parents and Government) and agents (SCs). As a result, according to TI (2009), funds that reach schools may not be used according to their intended purpose, illegal payments may be made by school authorities using falsified receipts or the quantity of goods purchased may be inflated, textbooks may be of poor quality and insufficient quantity, the building infrastructure of teaching institutions may collapse, toilets may not be built, and learning materials may go undelivered.

The SCs, as were clearly outlined in PEDP II, have various roles including the following: approve whole school development plans and budgets and submit them to relevant authorities for scrutiny, consolidation and approval; to operate bank accounts and

efficiently and effectively manage funds received for implementation, while guaranteeing maximum accountability and transparency; to ensure safe custody of property acquired using PEDP II funds; prepare and submit accurate and timely physical and financial progress reports to LGAs through Village/hamlet authorities, Councils and Ward Development Committees (WDCs); and to ensure systematic information of the community through publication of their deliberations/decisions/school budget on public board/ bill-boards.

According to Walker (2003) in Robert Keng'ara (2014), because of information asymmetries and self-interests, the principals lack bases to trust their appointed agents and will seek to mitigate these concerns by putting in place mechanisms to align the interests of agents with principals and to reduce the scope for information asymmetries and opportunistic tendencies.

3.3.2 An overview of governance quality in schools

Quality of school governance is one of the pre-requisite to school effectiveness. The term governance is defined variously depending on the context (World Bank, 1989 in Adeosun, 2012; LaPorte, 2000 in Akter and Giridharan, 2016; Muro and Namusonge, 2015). LaPote (2000), for example, defines governance as the process of decision-making and implementing the decisions. According to UNDP (2004) in Al-Qa'oud (2016), governance is the exercise of economic, political, and administrative authority to manage a country's affairs at all levels. It is about power, relationships and accountability as it comprises the mechanisms, processes, and institutions through which citizens and groups articulate their interests, exercise their legal rights, meet their obligations and mediate their differences, and decision makers are held accountable (Muro and Namusonge, 2015; UNDP, 2004 in Al-Qa'oud, 2016). The World Bank (1989) defines governance as the

manner in which power is exercised in the management of a country's economic and social resources.

Generally, studies show that the quality of governance is attributed by good governance practices such as democracy, responsibility, transparency, participation and accountability (Austen *et al.*, 2012 and Bayomi, 2009 in Al-Qa'oud, 2016; Muro and Namusonge, 2015; Bloom *et al.*, 2015; Akter and Girdharan, 2016). Akter and Girdharan (2016) define good governance as competent management of the country's resources and affairs in a manner that is open, transparent, accountable, equitable and responsive to people's needs. The WorldBank and other multilateral development banks address good governance as the management of economic institutions and public sectors including transparency, accountability and regulatory reform (Alam, 2014 in Akter and Girdharan, 2016). Al-Momani (2010) in Al-Qa'oud (2016), likewise, defines good governance as a set of laws, regulations, norms, systems, and ethical principles for monetary supervision and non-monetary on organisation management, to protect the related parties from managerial corruption, and to promote trust and credibility. According to Nwogwugwu and Etareri (2015), accountability and transparency are regarded as fundamental keys for good governance in any given society, and also accountability is globally recognised as a key condition for good governance.

Muro and Namusonge (2015), studying governance factors affecting community participation in public development projects in Meru district in Arusha in Tanzania, observed incidence of corruptions and misuse of public resources which were mentioned to slow community participation in public development projects. It was concluded that adhering to the good governance principles contribute positively towards community participation in public development projects. On the other hand, Austen *et al.* (2012),

exploring governance arrangements in non-state school in Australia, using 17 interviews in six schools, demonstrated that the democratic model of school boards was useful. They recommended for further quantitative research to operationalise governance elements with more schools. Earlier, Bayomi (2009), determining the requirements for achieving good governance in the community education, demonstrated that for achieving good governance one should, among other things, work responsibly and transparently and execute penalties.

Other studies show that poor governance may be a first order constraint in translating inputs into outcomes in developing country education systems (Serra, 2011; Manara and Mwombela, 2012; Bloom *et al.*, 2015; Glewwe and Muralidharan, 2015; Ibeogu and Nkwede, 2016). Ibeogu and Nkwede (2016) established that greed, bureaucratic corruption, financial corruption, low moral ethics, and lack of transparency and public accountability were militating against effective local Government and public service development in Ebonyi state, Nigeria. Bloom *et al.* (2015), measuring variation in management practices across schools in several countries, found that school management scores were correlated with quality of governance. Glewwe and Muralidharan (2015) pointed out that school governance in its different forms had association with school outcomes. As evidenced by Manara and Mwombela (2012), looking at the state of the governance of the capitation grant in primary schools from the civic engagement (demand side) and school autonomy (supply side) perspectives in Tanzania, suggested that increasing public expenditure is not a panacea for solving quality problems haunting the primary education subsector in Tanzania. They recommended that improving governance of disbursed funds at the school level is equally important. Earlier, Serra (2011), investigating the relationship between accountability systems (top-down and bottom-up)

and education outputs in Albanian primary schools, found a strong positive correlation between top-down accountability and students' excellence in mathematics.

In specific terms, good governance is attributed to principles of participation, transparency, accountability, rule of law, effectiveness, equity and strategic vision (Dash and Raja, 2009; Nyamongo and Schoeman, 2010; Kefela, 2011; Emerson *et al.*, 2011; Khan and Kundi, 2011; Akpan and Effiong, 2012; Ezigbo, 2012; Manara and Mwombela, 2012; Msabila and Dossa, 2012; Mwinjuma and Baki, 2012; Amaele, 2013; Ayeni and Ibukun, 2013; Tshabangu and Msafiri, 2013; Badara and Saidin, 2014; Otega and Muneer'deen, 2014). For instance, Kefela (2011) asserts that accountability cannot be enforced without transparency and the rule of law. Similarly, Chen (2011) asserts that schools can be held accountable by parents and communities (bottom-up accountability) and by Government bodies (top-down accountability). Failure to observe these good governance principles and practices in capitation grant spending may also lead to mismanagement of funds including corrupt transactions.

Transparency means that decisions by Government agencies are reached in a manner that follows due process or approved rules and regulations (Nwogwugwu and Etareri, 2015). In this case, state business and conduct are open to the scrutiny of other state actors, non-state actors including Civil Society Organisations as well as the general public (Nwogwugwu and Etareri, 2015). It also means that information is freely available and directly accessible to those who will be affected by such decisions and implementation (Mantu, 2006; Nwelih and Ukaoha, 2010; Diamond, 2004 in Nwogwugwu and Etareri, 2015). Similarly, Abubakar (2010) in Nwogwugwu and Etareri (2015) is of the opinion that transparency is openness and adherence to due process.

The concept of accountability has been defined in different ways from punishment or sanctions to answerability and enforcement (Ahmad, 2008). It is a proactive process by which public officials inform and justify their plans of action, their behaviour, and results are sanctioned accordingly (Ackerman, 2004 in Ahmad, 2008). Accountability is a condition under which a role holder renders an account to another so that a judgement may be made about the adequacy of the performance (Xaba and Ngubane, 2010). Lewis (2003) defines financial accountability as a moral or legal duty, placed on an individual, group or organisation, to explain how funds, equipment or authority given by a third party has been used (Xaba and Ngubane, 2010). In the school's case, this includes parents and the department of education (Xaba and Ngubane, 2010).

Corruption is identified as an endemic disease damaging the environment of good governance world-wide (Doorgapersad and Aktan, 2017). According to the Corruption Perceptions Index (Transparency International, 2016 in Doorgapersad and Aktan, 2017), over two thirds of the 176 countries and territories fall below the mid-point of the scale of zero (highly corrupt), indicating endemic corruption in a country's public sector with unacceptably high levels of abuse of power, secret dealings and bribery. Nwogwugwu and Etareri (2015), studying accountability and transparency in local Government in Nigeria during the fourth republic, stated that officials at the local Governments engage in different kinds of corrupt practices such as over invoicing of cost of services and goods (Nwogwugwu and Etareri, 2015). Previously, Ezigbo (2012), studying the extent of the relationship between decentralization and organizational effectiveness, demonstrated that whenever divisions, functions, or teams are given too much decision-making authority, they may begin to pursue their goals at the expense of organizational goals. Thus, the basic principles for preventing corruption in staff administration are openness and fairness, clear accountability and impartial enforcement of rules and regulations

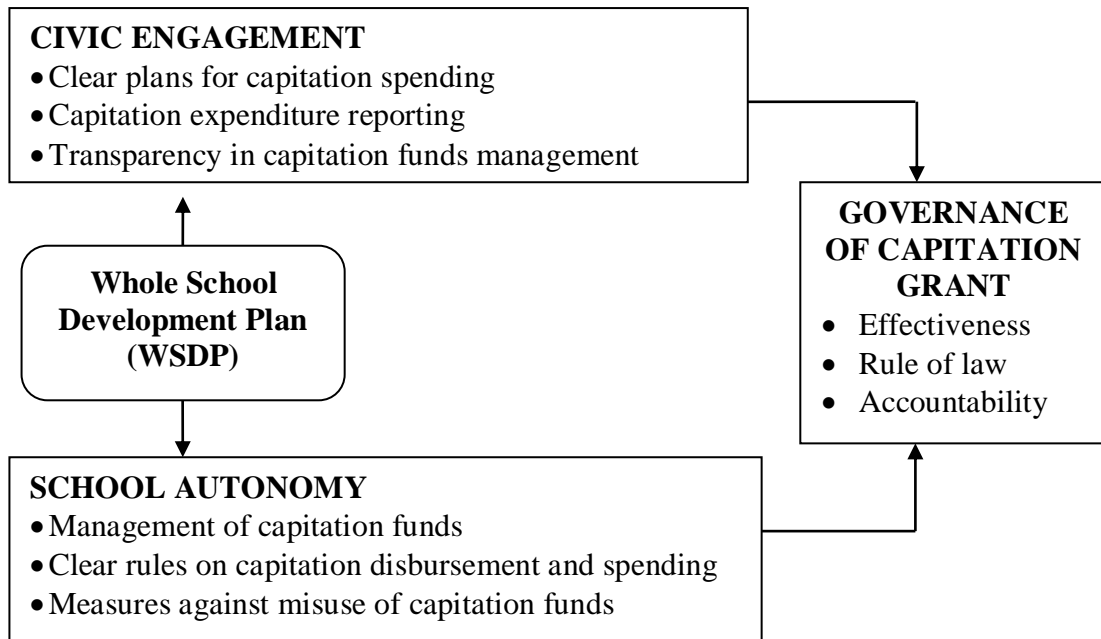
(Akter and Girdharan, 2016). In conclusion, on the basis of the Agency Theory (AT) and Institutional Theory (IT) it can be presumed that for the governance of school funds to be effective, there must be maximum adherence to good governance principles in capitation spending in Government primary schools (GPSs), particularly in Morogoro Region, Tanzania.

In general, on the basis of the Agency Theory (AT) and Institutional Theory (IT) it can be presumed that for the governance of school funds to be effective, there must be maximum adherence to good governance principles in capitation spending in Government primary schools (GPSs), particularly in Morogoro Region, Tanzania. Based on the fact that decisions on capitation spending are always made at a school level by a school committee, the quality of these decisions needs attention. Nevertheless, information on the governing aspects of the school committees in the management of the capitation grant (CG) is scanty. As the failure of a programme such as PEDP may often be more a function of failures or weaknesses in implementation than in technical design (United Nations Educational, Scientific and Cultural Organisation–UNESCO, 2014 in Masino and Zarazúa, 2016), it would be desirable to see the implementation of the CG policy at the school level by a school committee. This is because the management of school finances can be one of the most challenging activities of the school committees' responsibilities (Kiprono *et al.*, 2015). Moreover, in-school processes can be very different from school to school, and therefore the use and usefulness of grants may also differ between schools.

3.3.3 Conceptual framework

The study adapts the Primary Education Capitation Grant Governance Index (PECGGI) by Manara and Mwombela (2012) and the Klitgaard's (1988) model, and conceptualizes

that governance of capitation grant depends on school autonomy and civic engagement as depicted in Figure 6.



Source: Modified from Manara and Mwombela (2012)

Figure 5: Governance of capitation grant in primary schools

Civic engagement refers to citizens' interaction with a particular field of interest, for example, public finance policy with a view to obtaining a favourable outcome from such interaction (World Bank, 2001 in Manara and Mwombela, 2012). This is indicated by existence of clear plans for capitation spending, capitation expenditure reporting and transparency in capitation funds management.

School autonomy is a form of school management in which schools are given decision-making authority over their operations (Arcia *et al.*, 2011 in Manara and Mwombela, 2012). According to Manara and Mwombela (2012), school autonomy in Tanzania is viewed in the context of the Decentralisation-by-Devolution Policy of 1998. Indicators

are management of capitation funds, clear rules on capitation disbursement and spending, and measures taken against misuse of capitation funds.

Based on the Agency Theory and the fact that the utilization of financial resources for the public good is an essential part of governance (Agbo and Aruomoaghe, 2014), the Primary Education Capitation Grant Governance Index (PECGGI) by Manara and Mwombela (2012) was adapted, meaning it was adopted with changes. According to Manara and Mwombela (2012), there are a number of governance dimensions and indicators that include the World Bank's Worldwide Governance Indicators (WGIs) Project, the Overseas Development Institute's World Governance Assessments (WGAs), Mo Ibrahim Foundation's Indexes of African Governance (IIAGs), the African Governance Report Indicators (AGRIs) of the United Nations Economic Commission for Africa and the Local Governance Barometer (LGB) (Manara and Mwombela, 2012). However, as evaluated by Ivanyna and Shah (2010) in Manara and Mwombela (2012), the WGIs, WGAs, IIAGs and AGRIs are not citizen-based evaluations. One of their important limitations is that they fail to capture how citizens perceive the governance environment and outcomes in their own countries.

In decentralised settings, as put forward by Manara and Mwombela (2012), the LGB developed by the Impact Alliance – which includes the Netherlands Development Organisation (SNV), the Institute for Democracy in South Africa (Idasa), and Pact of the United States – fits the bill very well (Manara and Mwombela, 2012). The LGB is a holistic model that generates a collective opinion about the state of governance in a certain locality (Memela *et al.*, 2008 in Manara and Mwombela, 2012). The criteria of the LGB in measuring good governance are effectiveness, the rule of law, accountability, participation and equity (Pact and Impact Alliance, 2006 in Manara and

Mwombela, 2012). In the context of the capitation grant, Manara and Mwombela (2012) were of the view that the Public Expenditure and Financial Accountability (PEFA) indicators that are part of the Performance Measurement Framework can be employed to build further on the measurement of governance. Thus, in their study, they combined the LGB and PEFA indicators to construct the Primary Education Capitation Grant Governance Index (PECGGI) with four dimensions of effectiveness, rule of law, accountability, and participation. The reasons for selecting LGB and PEFA indicators, as put forward by Manara and Mwombela (2012) are still valid for the assessing the effectiveness of governance on capitation grant.

Good governance in education, as broadly defined, is about ensuring that the necessary resources for an efficient and effective education system (financial, material and human) are managed in a transparent and accountable manner. A well-organized, well-managed and transparent education system is essential for achieving quality primary and basic education (Antonowicz, 2010 in Kiprono *et al.*, 2015).

Good governance means an increased transparency and accountability in the public sector (Ahmed, 2015; bamgbose, 2015; Boehm and Caprio, 2014; Cost, 2015; Enwereonye *et al.*, 2015; Kebede, 2015; Shahzad *et al.*, 2015; Xiao, 2015). Generally, it is characterized by the principles of participation, transparency, accountability, rule of law, effectiveness, equity and strategic vision (Akpan and Effiong, 2012; Kefela, 2011). Accountability cannot be enforced without transparency and the rule of law (Kefela, 2011). The frameworks used by Manara and Mwombela (2012) to construct the Primary Education Capitation Grant Governance Index (PECGGI) have been employed by some researchers in studies closely related to this one. The PECGGI is a combination of the Local Governance Barometer (LGB) and the Public Expenditure and Financial Accountability (PEFA) indicators. It has four dimensions; effectiveness, rule of law,

accountability, and participation. The reasons for selecting LGB and PEFA indicators, as put forward by Manara and Mwombela (2012), are that in decentralized settings LGB fits the bill very well and PEFA indicators are part of the performance management framework for capitation grant governance.

3.4 Research Methodology

3.4.1 Description of the study area

The study from which this manuscript originates was conducted in Morogoro Region in Tanzania Mainland, from August, 2014 to March, 2015. The region is administratively divided into seven districts: Gairo, Kilombero, Kilosa, Morogoro, Mvomero, Ulanga and Malinyi. The region had 829 Government primary schools (GPSs) in the year 2012. The region was selected purposively based on poor pass-rate and number of rural-based primary schools. The Morogoro Regional PSLE pass-rate of 2012 dropped to 28% from 56.1% in 2008 (URT, 2014), meaning that 72% of standard VII leavers in the region failed the PSLE. Also, in 2012, the region had the largest number of 404 rural-based primary schools located at a distance equal or more than 76 km from councils head office. According to URT (2010), the more remote a school is located from the council headquarters, the lower is the quality of facilities. The distance to council headquarters is categorized as near (less than 20 km), as far (20–50 km), as very far (51–100 km) and as remote (more than 100 km). In addition, like in many other regions in Tanzania mainland, all GPS in the region were recipient of capitation grant (CG) (URT, 2012).

3.4.2 Research design and sampling

The study employed a cross-sectional research design with mixed strategies; quantitative and qualitative, whereby data were collected at one point in time (Creswell, 2012). According to Mlozi *et al.* (2013), the design is relatively feasible, economical and the data

collected could easily be analysed. The sample for the study was 102 randomly selected schools from 829 Government primary schools in Morogoro Region. These schools were stratified into three groups based on 2007/08 – 2011/12 average PSLE pass-rates: schools having less than 41% pass rate as low performing; schools having pass rate ranging from 41% to 60% as medium performing; and schools having pass rate of 61% and above as high performing. From a school list in each group, a sub-sample of 34 primary schools was obtained randomly using a table of random numbers, to give a total of 102 primary schools. According to Bailey (1994), the bare minimum number of cases for a sample or sub-sample in which statistical data analysis is to be done is 30 and that in most cases 100 cases is taken. In addition, the sample size of 102 was enough as it was far above 10% of the study population (i.e. 83 GPSs) (Adongo and Jagongo, 2013). A total of 102 copies of a questionnaire were administered to School Heads from August, 2014 to November, 2014. The School Heads were preferred because they were secretaries to SCs and had the responsibility of preparing school budgets (income and expenditure) and submit them to the SCs for authorization. The questionnaire included three types of construction: closed items, open ended items, and scale items. The scale items included five-point Likert scale response format (i.e. 1: strongly disagree 2: disagree, 3: neither agree nor disagree, 4: agree, 5: strongly agree) from which the mode response was taken for analysis.

Quantitative data were supplemented by qualitative data on capitation grant disbursed between 2007/08-2011/12. Qualitative face to face interviews were held with 11 key informants selected purposively based on their positions and locality: six Chairpersons of the school committees, three Ward Education Coordinators, one officer from the District Education Office, and one officer from the Municipal Education Office. Qualitative data were obtained based on a semi-structured interview guide as described in Creswell (2012). The responses of the key informants were elicited from questions “2 (b), 2 (d), 2

(e), and 2 (f)” in the interview guide, each sought to get answers on the following questions i.e. how does the school committee perform its duty? Are you satisfied with the use of the capitation grant by (your) school(s)? Can you explain why? In your opinion, are the school committee members happy enough to spend their time on school committee work? If you could do something to improve the governance of the capitation grant in primary schools, what would you do? The interviews were conducted from September, 2014 to March 2015 in Kiswahili and later on translated into English which is the language used to write the current manuscript. The use of Kiswahili enabled the interviewees to express themselves freely. The interviews were conversational and involved careful questioning and listening, and were either hand-written or audio taped or videotaped.

3.4.3 Data analysis

The unit of analysis for the study from which this manuscript originates was a school; the school is in-charge of most managerial decisions (Barrera-Osorio *et al.*, 2009). This study adapted Manara and Mwombelas’ (2012) governance dimensions (i.e., effectiveness, rule of law, and accountability), indices and variables to examine adherence to good governance principles in capitation spending (Table 5).

The good governance attribute of participation was not included in the current study because variables such as “frequency of monitoring visits conducted by CSOs” and “submission of procurement summary to school committees for approval”, employed by Manara and Mwombela (2012) as variables for participation, were accommodated in the current study as variables for accountability and effectiveness respectively.

Table 5: Governance dimensions, indices and variables

Indices	Variables
Existence of clear plans for capitation spending (Effectiveness)	<ul style="list-style-type: none"> • CG is incorporated in the school plan • Readiness of school committee members to spend their time on school committee work.
Good management of capitation funds (Effectiveness)	<ul style="list-style-type: none"> • The school complies with PEDP financial and procurement guidelines. • All school's CG expenditures are formula-based. • Procurement summary is prepared for CG spending at school.
Existence of clear rules on capitation disbursements and spending (Public Expenditure and Financial Accountability, PEFA) (Rule of law)	<ul style="list-style-type: none"> • School committee members are knowledgeable of PEDP financial and procurement guidelines. • School committee members are aware of CG that reach school as per formulae.
Measures taken against misuse of capitation funds (Rule of law)	<ul style="list-style-type: none"> • Cases of fraud in capitation spending are reported to authorities. • Teachers/school committee members accused of misusing capitation funds are suspended. • Members of the school committee have received training in financial management.
Capitation expenditures reporting (PEFA) (Accountability)	<ul style="list-style-type: none"> • Capitation spending reports are submitted to ward authorities. • Capitation expenditures are presented in parents meetings.
Transparency in the capitation funds management (Accountability)	<ul style="list-style-type: none"> • Capitation disbursements and expenditures are posted on notice boards. • CSOs have access to capitation spending records. • The school keeps records of CG transaction.

Source: Modified from Manara and Mwombela (2012)

All the closed questions were analysed based on the percentage formula as shown in formula (2) (Yee, 2014).

$$\text{Percentage, \%} = \frac{\text{Number of responses}}{\text{Number of respondents}} \times 100 \dots\dots\dots(2)$$

The weighted mean or mean score formula (3) as shown in Yee (2014) was used to analyse the five-point Likert scale questions. The level of acceptance for each mean score was determined (Table 6).

$$\text{Weighted Mean/Mean Score, } \bar{X} = \frac{w_1X_1+w_2X_2+w_3X_3+w_4X_4+w_5X_5}{\Sigma x} \dots\dots\dots(3)$$

where

- w – Weight given (scale)
- x – Number of responses
- Σx – Total number of respondents

Table 6: Analysis of Mean Scores

Mean Scores	Level of Acceptance
1.00 – 1.49	Worst
1.50 – 2.49	Not acceptable
2.50 – 3.49	Acceptable
3.50 – 4.49	Good
4.50 – 5.00	Extremely Good

Source: Adopted from Alston and Miller (2010).

Quantitative data were analysed using computer programme software, the Statistical Package for Social Sciences (SPSS) version 16. Moreover, descriptive statistics including frequencies, tables and percentage distributions of responses were used for data presentation. Taking into consideration the fact that the process of qualitative data analysis is eclectic; there is no right way (Creswell, 2012), the process of analysis was based on data reduction and interpretation. To show empirically the views of the interviewees, as pointed out by Chombo and Kayunze (2013), the volumes of the data collected from the interviews were reduced by observing themes of the discussions and agreement and disagreement in responses given by interviewees, and quoting words about CG governance said by them. Descriptive texts were therefore used to present the analysed findings for discussion and derive conclusions from them.

3.5 Results and Discussion

3.5.1 Effectiveness in capitation spending

Results show that 82% of the head teachers agreed that school committees in their respective schools observed effectiveness criteria in capitation spending or capitation spending plans and management in exercising their duties (Table 7).

Table 7: Response of school heads on effectiveness of capitation spending

No.	Variables	Response (%)					Weighted Mean
		SDA	DA	NAD	A	SA	
1	CG is incorporated in the school plan	6.9	7.8	7.8	64.7	12.7	3.7
2	Procurement summary is prepared for capitation spending at school	1.0	1.0	0.0	60.8	37.2	4.3
3	The school comply with PEDP financial and procurement guidelines	2.0	2.0	5.9	59.8	30.3	4.1
4	Readiness of the school committee members to spend their time for school committee work	2.9	10.8	14.7	47.1	24.5	3.8
5	All school's CG expenditures are formula-based	2.0	10.8	11.8	53.9	21.5	3.8
	Average	3.0	6.5	8.0	57.3	25.2	3.9

Note: SDA-Strongly Disagree, DA-Disagree, NAD-Neither Agree nor Disagree, A-Agree, SA-Strongly Agree

Based on the weighted mean score analysis by Alston and Miller (2010), their observations fall within 3.50 – 4.49, implying that effectiveness adherence was not complete though it was good. This corroborates the findings by Manara and Mwombela (2012) though it contrasts the effectiveness score. Manara and Mwombela (*op. cit.*) showed that effectiveness had a mean score of 4.5 in capitation spending. This was probably due to the inadequacy and untimely disbursement of the CG in respective schools. The results of key-informant interviews analysis show that adherence to good governance principles was challenged by the inadequacy of the CG. Some of the key-informants had these to say:

“Just few years after inception of primary education development programme - PEDP the contributions from parents have grown to unaffordable levels...for that matter it is obvious that the plan only remains on paper and thus not implementable.....as a result parents have been opposing the school committee rather than supporting itthere is a problem that some schools lack fund raising projects which can provide enough funds to cater for school processes such as sitting allowances for school committee members....the Government has to improve the budget so as to encourage contributions from the community...for the primary education development, the capitation grant should be disbursed and used on time. Moreover, Tanzania shillings 10 000 per pupils per year is not sufficient and thus Tanzania shillings 20 000 per pupil per year should be set aside for primary education development”.

Thus, this could be the probable reason as to why less weight was given to ensure that: the CG is incorporated in the school plans, school committee members are happy to spend their time on school committee work and all school’s CG expenditures are formula-based. The school committees, under PEDP II, had roles of approving Whole School Development Plans and Budgets and effectively manage funds received for implementation. Hence failure of the school committees to plan and observe spending-formula, and the lack of readiness in their work, pose a challenge to the good intent of the Government and the community to enhance CG governance through school committees.

In general, the results of the study confirm the Agency Theory (AT), as described in Boer *et al.* (2015), by showing that the school committees did not fully abide by good governance attribute of effectiveness, meaning that the desires of the agent were in conflict with that of the principal. According to Boer *et al.* (2015), the value of any

theoretical contribution will be determined by its utility in informing practice and/or future research. The failure to abide by good governance attribute of effectiveness creates loopholes for corruption and mismanagement. Adesote and Abimbola (2012) assert that the incidence of financial corruption is hinged on the lack of good governance. Nyamongo and Schoeman (2010), investigating the effects of the quality of governance, namely, corruption, political instability and democracy, on public budget allocation to education by using data for a panel of 28 African countries over the period 1995-2004, observed that education expenditure was affected by the level of corruption. This is because the utilization of financial resources for the public good is an essential part of governance (Agbo and Aruomoaghe, 2014).

3.5.2 Rule of law in capitation grant spending

The results show that 61% of head teachers admitted that the school committees had capacity to observe the capitation grant spending rules (Table 8). Moreover, based on the weighted mean score analysis by Alston and Miller (2010), the rule of law falls within an “acceptable” range of 2.50 – 3.49, suggesting that they put less emphasis on this governance attribute of rule of law, especially on the financial training criterion which falls in unacceptable range (1.50 – 2.49). Lack of financial training can hinder adherence to the rule of law as it is argued by Manara and Mwombela (2012) that conforming to it in the context of the CG is complicated. Hence, people need the skills to understand budgets, bookkeeping, financial records and administrative systems through long-term strategies, such as regular on-the-job training support networks, advisory visits, and published guidelines (Kiprono *et al.*, 2015).

Table 8: Response of school heads on rule of law in capitation spending

No.	Variables	Response (%)					Weighted Mean
		SDA	DA	NAD	A	SA	
1	School committee member are knowledgeable of PEDP financial and procurement guidelines	3.9	9.8	11.8	60.8	13.7	3.7
2	School committee members are aware of CG that reach school as per formulae	0.0	1.0	2.9	68.6	27.5	4.2
3	Cases of fraud in capitation spending are reported to authorities	6.9	10.8	17.6	49.0	15.7	3.6
4	Teachers/school committee members accused of misusing capitation funds are suspended	7.8	18.6	22.6	35.3	15.7	3.3
5	Members of the school committee have received training in financial management	17.6	50.0	15.7	11.8	4.9	2.4
Average		7.3	18.0	14.1	45.1	15.5	3.4

Note: SDA-Strongly Disagree, DA-Disagree, NAD-Neither Agree nor Disagree, A-Agree, SA-Strongly Agree

The results of key-informant interview analysis shows that they admitted that school committee members were not trained in financial management. For example, one key-informant stated:

“The school committees lack financial management skills as members have got no training on financial management and are not well educated; most of them are standard seven leavers....this calls for a need to train and retrain them so that they can perform their work effectively.... but there are no funds for seminars.....these negatively affect primary education development programme”

In fact, the results of the study confirm the Agency Theory (AT), as described in Boer *et al.* (2015), by showing that the school committees did not fully abide by good governance attribute of rule of law in their capitation spending, meaning that the principal and school committees as agents prefer different actions as stated by Eisenhardt (1989). According to Boer *et al.* (2015), the value of any theoretical contribution will be determined by its

utility in informing practice and/or future research. This can create loopholes for corruption and mismanagement as well. Later, the 2013 Global Corruption Barometer (GCB) showed that 74% of respondents highlighted education system in Tanzania as one of the most corrupt sectors (Transparency International – TI, 2013). According to Adesote and Abimbola (2012), the financial corruption can be traceable to mismanagement and misappropriation of funds.

3.5.3 Accountability in Capitation grant spending

The results show that 81% of teachers admitted that CG expenditures in their respective primary schools were transparent and thus accountable (Table 9). According to Kefela (2011) accountability cannot be enforced without transparency and the rule of law.

Table 9: Response of school heads on accountability in capitation spending

No.	Variables	Response (%)					Weighted Mean
		SDA	DA	NAD	A	SA	
1	Capitation spending reports are submitted to ward authorities	5.9	3.9	9.8	56.9	23.5	3.8
2	Capitation expenditure reports are presented in parents meetings	2.0	1.0	3.9	67.6	25.5	4.1
3	Capitation disbursements and expenditures are posted on notice boards	2.0	2.0	14.7	55.9	25.4	4.0
4	The school keeps records of CG transactions	1.0	0.0	2.9	58.8	37.3	4.3
5	Civil Society Organisations have access to capitation spending records	11.8	23.5	11.8	46.0	6.9	3.1
	Average	4.5	6.1	8.6	57.0	23.7	3.9

Note: SDA-Strongly Disagree, DA-Disagree, NAD-Neither Agree nor Disagree, A-Agree, SA-Strongly Agree

Moreover, based on the weighted mean score analysis by Alston and Miller (2010), accountability had its weighted mean falling within 3.50 – 4.49, meaning that its adherence was not complete, though it was good. This means less weight was given to

criteria that ensure accountability in capitation spending especially in ensuring that civil society organisations have access to capitation spending records. Civil Society serves as critical agent of transparency and accountability (Ukase and Audu, 2015) and is one of the key players in good governance in Tanzania (URT, 1999 in Mgonja, 2014).

Transparency in service delivery is one of the aspects of good governance and is possible when reports of decisions are freely accessible to the intended audience who might be in one way or another affected by the decision or its implementation. Key informants interview analysis results show that the unsatisfactory level of transparency in capitation spending could be due to various reasons including the politicisation of the school committee's work and failure of the school committee members to attend in the meetings.

Some of the key-informants said:

“At the beginning all school committee members were attending their meetings because they were paid by the school heads...but nowadays they are not paid and thus their attendance has gone down....hence, school committee members are not accountable, unless they get paid for their work...this demand leads to ineffective education service delivery in schools..... and during first and second phase of Primary Education Development Programme - PEDP the school committees work has been politicized....and the politicians' statements confuse the parents as they fail to understand whose words they have to follow; either the school committees or the politicians....generally, the effectiveness of PEDP is not seen”

This shows that the functions of the school committees are perplexed by political interference. Hence it contrasts the misconception argument by Smit and Oosthuizen (2011). They researched on the democratisation of schools and the education system in North-West Province in South Africa and found that parents often misconceive

participatory democracy for political democracy and misunderstand the role of the school governing body to be a political forum. Based on the Agency Theory, the observed politicisation of the work of the school committees may hinder their adherence to good governance principal of accountability. The findings of this study contrast with the findings by Nampota and Chiwaula (2013) who found that the mechanisms of grant administration were conducive to accountability.

In general, the results of this study support the Agency Theory (AT), as described in Boer *et al.* (2015), by showing that the school committees did not fully abide by good governance attribute of accountability, meaning that it was difficult for the principal to verify what the school committees, as agents, were actually doing because of information asymmetry. In a world with information asymmetry, citizens' ability to control agents' behaviour is constrained by imperfect information (Eisenhardt, 1989). According to Boer *et al.* (2015), the value of any theoretical contribution will be determined by its utility in informing practice and/or future research. Lack of accountability can create loopholes for corruption as evidenced by various research works (Adesote and Abimbola, 2012; Agbo and Aruomoaghe, 2014; Klitgaard, 1988; Mgonja, 2014). Earlier, Klitgaard (1988), in his simplified model, shows that lack of transparency and accountability with uncontrolled monopoly and discretionary power leads to corruption. Later, Adesote and Abimbola (2012) in their Nigeria case argued that incidence of financial corruption is characterised by abuse of discretion, mismanagement and misappropriation of funds, lack of transparency and accountability, embezzlement, inflation of contraction, and diversion of funds. Recently, Agbo and Aruomoaghe (2014) have pointed out that corruption often increases where transparency and accountability mechanisms are weak. Mgonja (2014) points out that lack of accountability and transparency may be caused by the ineffectiveness of existing institutional mechanisms.

3.6 Conclusion and Recommendations

3.6.1 Conclusion

The study sought to determine adherence to good governance principles in capitation grant spending in primary schools in Morogoro region, Tanzania. The study attempted to answer three questions: to what extent does capitation spending portray effectiveness? How much revealed is rule of law in capitation spending? And what is the level of accountability in capitation spending? On the basis of key findings, it is concluded that adherence of the school committees to good governance principles in capitation spending was not enough. This was caused by unsatisfactory adherence to good governance attributes of effectiveness, rule of law and accountability in capitation grant spending. The study, with reference to the Agency Theory (AT), has generally shown that control in capitation grant spending relates to adherence to good governance principles. The results are important in the implementation of Primary Education Development Programme (PEDP).

3.6.2 Recommendations

In view of the conclusion, the researcher recommends some improvements in the implementation of the Capitation Grant Policy in Morogoro Region and other areas with similar conditions. In this case the local councils and other stakeholders are urged to develop strategies to strengthen adherence to good governance principles in capitation spending in Government primary schools (GPSs). This can be done by improving effectiveness, rule of law and accountability.

In order to improve the effectiveness in capitation spending, the local councils are urged to ensure adequacy and timely disbursement of the CG to GPSs and all school's capitation grant (CG) expenditures are formula-based. Similarly, they are advised to

ensure that the CG is incorporated in the school plans. The parents are urged to elect their representatives to school committees (SCs) who are ready to spend their time for school committee work.

The rule of law can be improved in three ways. The local councils are urged to ensure that all members of the SCs receive training in financial management. This also necessitates that the local councils make sure all members of the SCs are knowledgeable of PEDP financial and procurement guidelines. Most importantly, the local councils are urged to increase penalties for the misuse of the CG.

As far as improvement of accountability is concerned, the local councils are urged to ensure that Civil Society Organisations (CSOs) have access to capitation spending records in GPSs. Similarly, they have to ensure that capitation spending reports and school quality assurance reports are submitted to local councils timely and accurately. This also requires the local councils to clearly and more tightly define objectives, rules and procedures.

On the other hand, the study shows that some members of the school committees did not abide by good governance attribute of effectiveness because they were not ready to spend their time for school committee work. Further research is therefore recommended to find out the reasons by establishing the relationships between socio-economic factors and their readiness to spend their time for school committee work.

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CHAPTER FOUR

4.0 Effectiveness of Primary Schools in Tanzania: Synergy between Governance and Capitation Grant on Pupils' Performance

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4.1 Abstract

Primary education, accounting for over 40% of the national education budget from 2008/09 to 2012/2013 under decentralised school governance, was the first most funded sector in Tanzania with expectations that it would give intended outcomes. However, there are reports of declining pass-rates in the Primary School Leaving Education (PSLE). Nonetheless, there is not enough empirical evidence to support the effect of school governance and capitation grant (CG), as important school system components, on education outcomes. Hence, based on this problem, the study was conducted in Morogoro Region from August, 2014 to November, 2014 and used hierarchical regression to examine the effect of school system components on the academic performance of a pupil. It was found, from the regression results, that the combination of the Capitation Grant Disbursed to Schools (CGDS) and other selected school system components, excluding school governance, had a significant effect on pupils' pass rate in Primary School

Leaving Examination (PSLE), while the combination of school governance and other selected school system components had no significant effect on pupils' pass rate in PSLE. However, school governance improved Teacher Pupil Ratio (TPR) prediction. The results demonstrate the need for the Government to devise strategies to adequately implement the Capitation Grant Policy, enhance community-based monitoring in primary schools and improve learning in primary schools. Further research is recommended to assess the efficiency of public spending for primary education in primary schools involved in the current study, taking into consideration the impact of the unit cost of educating a pupil, which was beyond the scope of the current study.

Keywords: Capitation grant, effectiveness, education, school governance

4.2 Background Information

Education is generally defined as the process of initiating and preparing a person through training in his environment about norms, skills, knowledge, and values of the society so as to play active roles in society (Amaele, 2013; Komba *et al.*, 2014). Thus, education, particularly primary education, is essential for the development of society (Rafiq *et al.*, 2013). Primary education, compared to other levels of education, provides children with a good preparatory ground for further education, and its social benefits outweigh the social costs (Adesina, 2011). One of the goals of primary education is to prepare a child to pursue secondary education. This goal can be met if a school, as a place which provides appropriate learning environment for a child, is effective. Effectiveness is the extent to which an activity achieves its goals (Harrison *et al.*, 2012; Lempert, 2015). According to Govender (2004) in Kiprono *et al.* (2015), the effectiveness of a school is related to the level of resources available to it and how well they are utilised. Hence, a number of countries, including Tanzania, have been investing in schools and teachers to improve the

educational achievement of students (Wei *et al.*, 2012; Akiri, 2013). Nevertheless, there are reports of declining quality of primary education in developing countries, including Tanzania.

The Government of Tanzania introduced capitation grant (CG) in 2002 as a recurrent mechanism to compensate for the abolition of school fees with raising academic achievements of the pupils as one of its goals. The CG targets at providing teaching and learning materials such as textbooks and chalk, and for administration purposes (URT, 2012). The budget for primary education, therefore, increased from TZS 299.4bn in 2002/03 to TZS 961bn in 2011/12 (TZS means Tanzanian shillings; USD 1 = TZS 2 183 in September 2016). Moreover, the primary education sector accounted for 46.6%, 47.6%, 44.1%, 40.0%, and 55.8% of the national education budget for 2008/09, 2009/10, 2010/11, 2011/12 and 2012/13, respectively. The Government has also been implementing the School Based Management (SBM) and the Education and Training Policy (ETP) of 1995 by devolving governance of the funds to school committees under the Primary Education Development Programme (PEDP) of 1999. Despite these efforts, the Primary School Leaving Examinations (PSLE) Pass Rates fluctuated greatly between 70.5% in 2006 and 30.7% in 2012 (URT, 2014). The pass rates were below the National Strategy for Growth and Reduction of Poverty (NSGRP) pass-rate target of 75% for girls and boys by 2010. Also, some pupils completed the primary education cycle without appropriate mastery of the reading, writing and arithmetic skills (3Rs). Also, the pass-rates in Morogoro Region were 35.2%, 55.6%, 56.1%, 51.7%, 54.6%, 61.4% and 28% in 2004, 2005, 2008, 2009, 2010, 2011 and 2012 respectively (URT, 2014).

The decline in pass-rate might have been contributed by internal and external classroom factors (Mushtaq and Khan, 2012). The relationship is supported by theories, such as the

Open System Theory (OST)(Heneveld, 1994; Bertalanffy, 1950 in Haque and Rehman, 2014). Several studies have been conducted to investigate this relationship (Serra *et al.*, 2011; Eweniyi, 2012; Bloom *et al.*, 2015; Kiprono *et al.*, 2015). Nonetheless, their findings are not enough to conclude on the interaction effect of governance and CG, as important school system components, on education outcomes. Hence, the study from which this manuscript is based, attempted to examine the effects of CG and school governance by answering three questions: is there effect of CG on academic performance of a pupil? Is there effect of school governance on academic performance? How much is a combined effect of CG and school governance on pupils' academic performance? While there are various definitions of governance, this manuscript defines school governance as the decision making process by a school committee in capitation spending for the betterment of school performance. Theoretically, it was necessary that the study be guided by the Bertalanffy's (1950) Open System Theory (OST), as explained by Haque and Rehman (2014).

4.3 Literature Review

4.3.1 Theoretical framework

The Open Systems Theory (OST) was used in the study as a guiding framework in analysing the effects of capitation grant and school governance on academic performance of a pupil. In addition, the theory is used with expectation that it will contribute in informing practice in Government primary schools (GPSs). According to Boer *et al.* (2015), the value of any theoretical contribution will be determined by its utility in informing practice and/or future research. Hence results can contribute to theory by falsifying or confirming (Boer *et al.*, 2015). As described by Bertalanffy's (1950) Open System Theory (OST), cited by Haque and Rehman, 2014), organizations, in this case Government primary schools, as systems are surrounded and draw certain inputs from the

environment, transform them, and discharge the outputs to the external environment in the form of goods and services and responds to the environment through the procedure of feedback. Inputs are the various resources needed to run an activity such as financial resources. The transformation processes are how an activity is carried out. The outputs are system returns product to the environment. The environment includes the social, political, and economic forces that impinge on the organization. The feedback allows the environment to recognise operation of the system and stimulates the system to adjust itself and ultimately helps the organization to survive in the environment. Negative feedback indicates a potential for failure and the need to change the way things are being done (Haque and Rehman, 2014).

The OST is based on five principles: parts that makeup the system are interrelated, health of overall system is contingent on subsystem functioning, importing and exporting material from and to the environment, permeable boundaries that can allow materials to pass through, and relate openness by regulating permeability. The systemic boundary is about rules that regulate interaction. According to Eicher (1984) in Mlozi *et al.* (2013), in any productive process, the quality of the output depends upon that of inputs. Financial resources are the key inputs for school development and a combination of prudent budgeting, strict implementation, and good reporting for funds (Ayeni and Ibukun, 2013). The school committees are responsible in this endeavour as they have various roles including the following: approve whole school development plans and budgets, to operate bank accounts and efficiently and effectively manage funds received for implementation, to ensure safe custody of property acquired using PEDP funds, and prepare and submit accurate and timely physical and financial progress reports to LGAs (URT, 2012).

The OST is relevant in determining the interaction between capitation grant and school governance and some school factors influencing the academic performance of a pupil, and this manuscript adapts three open system backed frameworks: the Chen's (2011) analytical framework of school outcome, the Heneveld's (1994) framework on factors that contribute to school effectiveness, and the Hofman *et al.* (2002)s' relationships between governance and pupils achievement. The Heneveld's framework, for instance, has been used in research related to this in Guinea, Kenya, Madagascar, Senegal and Uganda (Heneveld, 1994).

4.3.2 An overview of factors affecting pupils' academic performance in schools

The academic performance of pupils can be affected by internal as well as external classroom factors. Internal classroom factors include class schedules, class size, learning facilities, teachers' roles in the class, and pre-primary classes (Mushtaq and Khan, 2012). External classroom factors include funds, school leadership, the ability to manage public funds, and effective school governance. According to Bibb and McNeal (2012), giving schools more money does not necessarily raise students' achievement, but rather how the money is spent can raise student achievement. Various studies have been conducted to investigate the relationships between internal and external classroom factors, and students' academic performance (Osei *et al.*, 2009; Baird *et al.*, 2011; Glewwe and Maiga, 2011; Serra, 2011; Bibb and McNeal, 2012; Eweniyi, 2012; Das *et al.*, 2013; Pradhan *et al.*, 2014; Santibanez *et al.*, 2014; Yi *et al.*, 2014; Bloom *et al.*, 2015; Benhassine *et al.*, 2015; Glewwe and Muralidharan, 2015; Duflo *et al.*, 2015).

On the impact of educational funding, Benhassine *et al.* (2015), examining the Moroccan labelled cash transfer programme, found that it had no effect on student test scores. Earlier, the scholarship programme in China evaluated by Yi *et al.* (2014) had no

significant impact on students' test scores. On the other hand, Das *et al.* (2013), examining a school block grant programme in India, found that it had little or no effect. Baird *et al.* (2011) observed that the unconditional cash transfers in Malawi had no significant impact on students' test scores. Similarly, Osei *et al.* (2009), using regression analysis, found that the capitation grant had no significant impact on Basic Education Certificate Examination (BECE) pass rates in Ghana.

Empirical studies on class size and Pre-primary classes showed relationships to academic achievement. It was demonstrated that teachers who work with smaller classes were often associated with students who demonstrated significantly higher achievement (Bibb and McNeal, 2012). Duflo *et al.* (2015) found that class size led to higher test scores, but the increase was not statistically significant in Kenya. In Nigeria, Eweniyi (2012) found that pupils with formal kindergarten education performed better than those without. Hence, pre-primary classes were important for the high performance of the pupils in primary schools.

Effective teaching and learning also requires school leadership, the ability to manage public funds, effective school governance and suitable teaching and learning materials and conducive environment (Bloom *et al.*, 2015; Glewwe and Muralidharan, 2015; Serra, 2011). Glewwe and Muralidharan (2015) assert that poor governance in developing-country education systems may be a first order constraint in translating inputs into outcomes. Bloom *et al.* (2015), measuring variation in management practices across schools in several countries, found that school management scores were correlated with students' test scores, quality of governance and degree of school leadership. Earlier, Serra (2011), investigating the relationship between accountability systems (top-down and

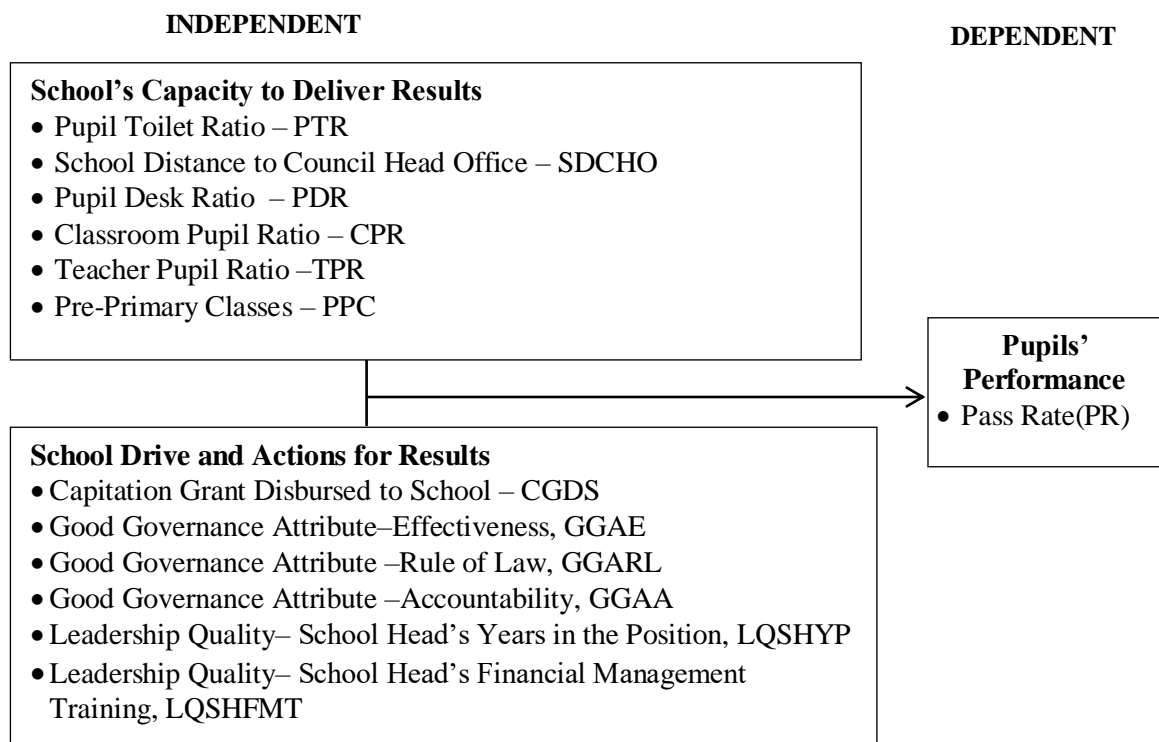
bottom-up) and education outputs in Albanian primary schools, found a strong positive correlation between top-down accountability and students' excellence in mathematics.

Several reforms based on School-Based Management (SBM) approach have been attempted around the developing countries (Pradhan *et al.*, 2014; Santibanez *et al.*, 2014; Glewwe and Maiga, 2011). Glewwe and Maiga (2011) presented experimental evaluations of the Amélioration de la Gestion de l'Education à Madagascar (AGEMAD) programme in Madagascar, which aimed to strengthen school management at the district, sub-district, school and teacher levels; they found no impact on student test scores of the intervention. Pradhan *et al.* (2014) conducted an experimental evaluation of a series of interventions that aimed to enhance community participation in school management in Indonesia and found no significant impact on test scores for most of the interventions. Similarly, Santibanez *et al.* (2014), using a difference-in-differences strategy to evaluate an SBM programme in Mexico, found that the program had no general impact on students' test scores in school measures. Earlier,

Generally, on the basis of the Open System Theory (OST), it can be presumed that school governance and school funds have an influence on academic performance of pupils. According to Chen (2011), Hofman *et al.* (2002) and Heneveld (1994), public spending, governance and development outcomes, in this case education outcome, are interlinked. Hofman *et al.* (2002), with educational production function or frontier, demonstrated that coherence between school governors, school leaders, teachers and the school community (parents) shaped conditions in schools that had positive effect on pupil achievement in the Netherlands.

4.3.3 Hypotheses based on the open system theory

Figure 7 depicts the conceptual framework that shows the effect of school factors (school's capacity to deliver results, and school drive and action for results) on pupils' performance.



Source: Adapted from Chen (2011), Heneveld (1994), and Hofman *et al.* (2002)

Figure 6: Independent and dependent variables investigated in this study

Based on the open system theory, the study from which this manuscript originates had two hypotheses as conceptualised in Figure 7:

- H₀ There is no significant effect of capitation grant and other school system components on pupils' academic performance.
- H₁ There is significant effect of capitation grant and other school system components on pupils' academic performance.

H₀ There is no significant effect of school governance and other school system components on pupils' academic performance.

H₁ There is significant effect of school governance and other school system components on pupils' academic performance.

The pass rate (PR) was conceptualised as dependent on the dimensions of school's capacity to deliver results, and school drive and action for results.

4.4 Research Methodology

4.4.1 Description of the study area

The study was conducted in Morogoro Region in Tanzania Mainland, from August, 2014 to November, 2014. The region is administratively divided into seven districts: Gairo, Kilombero, Kilosa, Morogoro, Mvomero, Ulanga and Malinyi. The region had 829 Government primary schools in the year 2012. The region was selected purposively based on poor pass-rate and number of rural-based primary schools. The Morogoro Regional PSLE pass-rate of 2012 dropped to 28% from 56.1% in 2008 (URT, 2014), meaning that 72% of standard VII leavers in the region failed the PSLE. Also, in 2012, the region had the largest number of 404 rural-based primary schools located at a distance equal or more than 76 km from councils head office. According to URT (2010), the more remote a school is located from the council headquarters, the fewer teachers it receives and the lower is the quality of facilities. The distance to council headquarters is categorised as near (less than 20 km), as far (20–50 km), as very far (51–100 km) and as remote (more than 100 km). In addition, like in many other regions in Tanzania mainland, all GPSs in the region were recipient of capitation grant (CG) (URT, 2012).

4.4.2 Research design and sampling

The study employed a cross-sectional research design, whereby data were collected at one point in time. According to Mlozi *et al.* (2013), the design is relatively feasible, economical and the data collected could easily be analysed to determine relationships among variables. The sample for the study was 102 randomly selected schools from 829 Government primary schools in Morogoro Region. These schools were stratified into three groups based on 2007/08 – 2011/12 average PSLE pass-rates: schools having less than 41% pass rate as low performing; schools having pass rate ranging from 41% to 60% as medium performing; and schools having pass rate of 61% and above as high performing. From a school list in each group, a sub-sample of 34 primary schools was obtained randomly using a table of random numbers, to give a total of 102 primary schools. According to Bailey (1994), the bare minimum number of cases for a sample or sub-sample in which statistical data analysis is to be done is 30 and that in most cases 100 cases is taken. In addition, the sample size of 102 was enough as it was far above 10% of the study population (i.e. 83 GPSs) (Adongo and Jagongo, 2013). A total of 102 copies of a questionnaire were administered to School Heads from August, 2014 to November, 2014. The School Heads were preferred because they were secretaries to SCs and had the responsibility of preparing school budgets (income and expenditure) and submit them to the SCs for authorization. The questionnaire included three types of construction: closed items, open ended items, and scale items. The scale items included a five-point Likert scale (i.e. 1: strongly disagree, 2: disagree, 3: neither agree nor disagree, 4: agree, 5: strongly agree) from which the responses of choice were taken by the respondents. Documentary review was also used to determine the pupils' academic performance based on PEDP II period from the 2007/08 fiscal year to the 2011/12 fiscal year.

4.4.3 Regression analysis

The analysis of data from 102 primary schools involved the use of hierarchical linear regression model (Raychaudhuri *et al.*, 2010; Bibb and McNeal, 2012). Based on this model, the relationships between students' academic performance and number of explanatory variables were computed as depicted in the following three equations.

$$Y_1 = C + \beta_1 PTR + \beta_2 SDCHO + \beta_3 PDR + \beta_4 CPR + \beta_5 TPR + \beta_6 PPC + \epsilon \dots \dots \dots (1)$$

Equation 1 depicts the effect of school system components while controlling for CGDS and school governance.

$$Y_2 = C + \beta_1 CGDS + \beta_2 PTR + \beta_3 SDCHO + \beta_4 PDR + \beta_5 CPR + \beta_6 TPR + \beta_7 PPC + \epsilon \dots \dots \dots (2)$$

Equation 2 depicts the effect between capitation grant and some explanatory factors, excluding school governance, on the academic achievement of a pupil.

$$Y_3 = C + \beta_1 GGAE + \beta_2 GGARL + \beta_3 GGAA + \beta_4 LQHTYP + \beta_5 LQHTFMT + \beta_6 CGDS + \beta_7 PTR + \beta_8 SDCHO + \beta_9 PDR + \beta_{10} CPR + \beta_{11} TPR + \beta_{12} PPC + \epsilon \dots \dots \dots (3)$$

Equation 3 shows the effect between capitation grant, school governance and some explanatory factors on the academic achievement of a pupil.

Y is academic performance in terms of pupils' average pass rate (PR) in Primary School Leaving Examination (PSLE) in Morogoro Region from 2007/08 to 2011/12; C is a constant; and $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6, \beta_7, \beta_8, \beta_9, \beta_{10}, \beta_{11},$ and β_{12} are the effects of independent variables on pass rates. PTR is Pupil Toilet Ratio, total number of pupils per hole. SDCHO is the road distance in kilometres from a school to Council's Head Office. PDR is Pupil Desk Ratio, total number of pupils per desk. CPR is Classroom Pupil Ratio, total number of pupils per classroom. TPR is Teacher Pupil Ratio, total number of pupils per teacher. PPC is Pre-Primary Classes, represented by a dummy with school without

pre-primary classes the score is 0 and the school with pre-primary classes the score is 1. CGDS is capitation grant disbursed to school, average CG a school received from the 2007/08 fiscal year to 2011/12 fiscal year. GGAE is respondent's level of agreement or disagreement to a statement indicating effectiveness in capitation spending as good governance attribute. GGARL is respondent's level of agreement or disagreement to a statement indicating rule of law in capitation spending as good governance attribute. GGAA is respondent's level of agreement or disagreement to a statement indicating accountability in capitation spending as good governance attribute. LQSHFMT is leadership quality of a school head indicated by financial management training represented by a dummy whereby without training the scores is 0 and with training the score is 1. LQSHYP is leadership quality of a school head shown by years in the position. ϵ_{ij} is the error term of the model.

The good governance attribute of participation was not included in the current study because variables such as “frequency of monitoring visits conducted by CSOs” and “submission of procurement summary to school committees for approval”, employed by Manara and Mwombela (2012) as variables for participation, were accommodated in the current study as variables for accountability and effectiveness respectively. Likewise, there were other potential pedagogical predictors of pupils' achievement such as teachers' knowledge which were not included in the analysis because they were beyond the scope of this study.

The compliance of the regression model on the set of assumptions of normality, linearity and homoscedasticity was tested based on the values of parameters indicated in Table 10. Having tested compliance of data to linear regression assumptions, quantitative data were used to test two hypotheses using computer programme software, the Statistical Package for Social Sciences (SPSS) version 16 with the level of significance set at $p \leq 0.05$.

The hypotheses tested were, “there is no significant interaction effect between capitulation grant and other school system components on pupils’ academic performance” and “there is no significant interaction effect between school governance and other school system components on pupils’ academic performance”.

Table 10: Values of parameters used for testing assumptions of normality, linearity and homoscedasticity for hierarchical linear regression (n=102)

Parameter/Test	Value	Decision	Source
Normality (Kolmogorov-Smirnov Z test)	If it is significant (Asymp. 2-tailed, $p \leq 0.050$)	Reject null hypothesis “the test variables were not significantly different from normal”	Pallant (2010)
Standard Residual	If it is between -3.3 and 3.3	No outliers	Field (2009)
Durbin Watson Value (Test for Independent errors)	If it equals 2 If it is less than 1 or greater than 3 If it is close to 2	Residual items are independent/uncorrelated Raises concern Better	Field (2009)
Variance Inflation Factor (VIF) (test for multicollinearity)	If it is greater than 10 If it is greater than 1	Multicollinearity Regression may be biased	Pallant (2010) Bowerman and O’Connell (1990) in Field (2009)
Tolerance (test for multicollinearity)	If it is less than 0.1 If it is less than 0.2	Serious problem with regression model Potential problem with regression model	Menard (1995) in Field (2009) and Pallant (2007)

The interpretation of the results for hypothesis testing was based on F ratio, beta (β) values, R squared (R^2), adjusted R^2 , R^2 change, the F-change, and the significance of these values as described by Allua and Thompson (2009), Field (2009), and Pallant (2010). The significance of R^2 was tested using an F-ratio testing hypothesis that the F-ratio was significantly different from zero.

4.5 Results and Discussion

The findings of the study are presented as description of the study variables, analysis of the regression model (i.e. compliance of the study variables with linear regression assumptions) and relationships of school performance factors (i.e. interaction effects of school system components).

4.5.1 Description of the study variables

Table 11 gives the description of the dependent variable as well as 12 independent variables involved in the study from which this manuscript originates.

Table 11: Descriptive statistics of academic performance and performance predictors in selected primary schools in Morogoro Region (n=102)

Variables		Mean	Standard Deviation
Pass-Rate – PR	(Y)	48.78	23.95
Good Governance Attribute – Effectiveness (GGAE)	(X ₁)	4.06	0.75
Good Governance Attribute - Rule of law (GGARL)	(X ₂)	3.57	1.05
Good Governance Attribute - Accountability (GGAA)	(X ₃)	4.15	0.68
Leadership Quality-School Heads' Years in the Position (LQSHYP)	(X ₄)	2.03	0.89
Leadership Quality-School Heads' Financial mgt. Training (LQSHFMT)	(X ₅)	0.23	0.43
Pupil Toilet Ratio (PTR)	(X ₆)	67.08	3.27
School Distance from Council Head Office (SDCHO)	(X ₇)	37.13	3.42
Capitation Grant Disbursed to School (CGDS)	(X ₈)	2 238	1.49
		081.00	
Pupil Desk Ratio (PDR)	(X ₉)	4.12	2.14
Classroom Pupil Ratio (CPR)	(X ₁₀)	73.00	4.29
Teacher Pupil Ratio (TPR)	(X ₁₁)	49.85	2.32
Pre-Primary Classes (PPC)	(X ₁₂)	0.61	0.49

Generally, results from the selected primary schools in Morogoro Region show a mean PSLE pass-rate of 48.78% which is very close to the regional pass-rate average of 50% recorded from 2008 to 2012 (URT, 2014). The pass-rates in the region were 35.2%, 55.6%, 56.1%, 51.7%, 54.6%, 61.4% and 28% in 2004, 2005, 2008, 2009, 2010, 2011 and 2012 respectively.

4.5.2 Compliance with assumptions of normality, linearity and homoscedasticity

Based on the values of parameters and visual inspections of histograms, Q to Q plots, bivariate scatterplots and box plots, the regression model could give credible results as it complied with the underlying assumptions of normality, linearity and homoscedasticity as indicated in Table 12.

Table 12: Test results for normality, linearity and homoscedasticity (a,b) of data collected from selected primary schools in Morogoro Region (n=102)

Test	Parameter	Results
Normality	Kolmogorov-Smirnov Z	0.048
	Asymp. sig. (2-tailed)	p-value = 0.20
Outliers	Standard Residual	Between -3.3 and 3.30
Independent Errors	Durbin Watson Value	1.49
Collinearity Statistics	Tolerance	0.71
	Average Variance Inflation Factor (VIF)	1.47

Note: a-dependent variable (PR), b-independent variables (GGAE GGARL GGAA, LQSHFMT, LQSHYP, PTR, TPR, CPR, PDR, SDCHO, CGDS, and PPC)

The Kolmogorov Smirnov test results presented in Table 12 show that the test variables were not significantly different ($p \leq 0.05$) from normal. Also, the Durbin Watson test values were close to 2, meaning that they were not below 1 and not above 3, which implies that the assumption of independent errors was met as described by Field (2009). In addition, the study found that the average VIF for test variables (1.47) was far below 10 and was close to 1 as suggested by Field (2009). Equally, the tolerance value for pass rate (0.71) was well above the acceptable range of 0.2 suggested by Menard (1995) cited by Field (2009) and Pallant (2007). Hence, this suggests that multicollinearity of data was not a threat.

4.5.3 Effect of capitation grant and other school system components on pupils' academic performance

The study sought to test whether there was effect of Capitation Grant Disbursed to Schools (CGDS) and some selected school system components, excluding school governance, on academic performance of a pupil. Hence, the null hypothesis, "there is no significant effect of capitation grant and other school system components on pupils' academic performance". The test of significance results, with reference to model 2 in Table 13, reveal that the variance explained by the model was 36.4% and that CGDS explained significantly 3.3% of variance and thus null hypothesis was rejected ($R^2 = 0.364$, $\Delta R^2 = 0.033$, $\Delta F = 4.847$, $p < 0.05$). This means that 33.1% of variance was

explained by other school system components in the model. The findings also show that 1% change in CGDS significantly caused 19.9% of the variance in pass-rate ($\beta = 0.199$, $t = 2.202$, $p < 0.05$). This implies that for CGDS to have its 100% contribution in the improvement of pupils' academic performance in the study area, it was supposed to be five times of the disbursed amount.

The findings corroborate the argument by Omwami and Keller (2010) that insufficient funds to maintain schools and pay teachers' salaries are among the factors that militate against the smooth administration of primary schools. However, the results are different to findings of studies that evaluated cash transfers (like capitation grant in Tanzania) in Morocco, China, India, Malawi, and Ghana (Osei *et al.*, 2009; Baird *et al.*, 2011; Das *et al.*, 2013; Yi *et al.*, 2014; Benhassine *et al.*, 2015). For example, Osei *et al.* (2009), using regression analysis, found that the capitation grant had no significant impact on Basic Education Certificate Examination (BECE) pass rates in Ghana. The probable explanation could be contextual differences of the study areas. In general, the results of this study confirm the OST, as described in Boer *et al.* (2015), by showing that as CGDS increases so does the pass-rate, meaning that the outcome is dependent on input in the study area. According to Boer *et al.* (2015), the value of any theoretical contribution will be determined by its utility in informing practice and/or future research.

Table 13: Parameter estimates (β) and model parameters for some academic performance predictors (n = 102)

	Model 1				Model 2				Model 3			
	SE	β	t	p	SE	β	t	p	SE	β	t	p
School Drive and Action for Results												
Good Governance Attribute – Effectiveness (GGAE) (Score: 1-5)									3.119	-0.021	-0.212	0.832
Good Governance Attribute – Rule of law (GGARL)(Score: 1-5)									2.118	-0.114	-1.222	0.225
Good Governance Attribute – Accountability (GGAA) (Score: 1-5)									3.530	0.112	1.106	0.272
Leadership Quality – School Head’s Years in the - Position (LQSHYP)									2.429	-0.157	1.727	0.088
Leadership Quality – School Head’s Financial- Management Training (LQSHFMT) (dummy)									4.978	0.132	1.488	0.140
School’s Capacity to Deliver Results												
Capitation Grant Disbursed to School (CGDS)					0.000	0.199	2.202	0.030	0.000	0.222	2.429	0.017
School Distance to Council Head Office (SDCHO) (km)	0.079	0.037	0.331	0.742	0.080	0.096	0.845	0.400	0.084	0.160	1.339	0.184
Pupil Desk Ratio (PDR) (Ratio)	0.976	0.061	0.630	0.530	0.957	0.070	0.741	0.461	0.975	0.061	0.629	0.631
Classroom Pupil Ratio (CPR) (Ratio)	0.051	0.032	0.347	0.730	0.050	0.020	0.228	0.820	0.051	0.046	0.499	0.619
Teacher Pupil Ratio (TPR) (Ratio)	0.123	-0.625	-5.249	0.000	0.121	-0.642	-5.491	0.000	0.123	-0.681	-5.710	0.000
Pre-Primary Classes (PPC) (Ratio)	4.167	-0.007	-0.082	0.936	4.163	-0.041	-0.477	0.634	4.249	-0.064	-0.740	0.461
F ratio			7.840				7.684				5.038	
Sig. F			0.000				0.000				0.000	
Model Parameters												
R ²			0.331				0.364				0.406	
Adjusted R ²			0.280				0.317				0.324	
R ² – Change			0.331				0.033				0.041	
F – Change			7.840				4.847				1.212	
Sig. F – Change			0.000				0.030				0.310	

Note: Model 1: Predictors (constant): PTR, SDCHO, PDR, CPR, TPR, and PPC

Model 2: Predictors (constant): CGDS, PTR, SDCHO, PDR, CPR, TPR, and PPC

Model 3: Predictors (constant): GGAE, GGARL, GGAA, LQHTYP, LQHTFMT, CGDS, PTR, SDCHO, CGDS, PDR, CPR, TPR, and PPC

Dependent variable: Pupil’s Pass Rate (PR)

4.5.4 Effect of school governance and other school system components on pupils' academic performance

The study sought to test whether there was effect of school governance (Good Governance Attribute of Effectiveness, GGAE; Good Governance Attribute of Rule of law, GGARL; Good Governance Attribute of Accountability, GGAA; Leadership Quality in terms of School Head's Years in the Position, LQSHYP; and Leadership Quality in terms of School Head's Financial Management Training, LQSHFMT) and some selected school system components on academic performance of a pupil. Hence, the null hypothesis, "there is no significant effect of school governance and other school factors on pupils' academic performance". The test of significance results, with reference to model 3 in Table 13, reveal that the variance explained by the model was 40.6% and that school governance explained non-significantly 4.2% of variance and thus null hypothesis was not rejected ($R^2 = 0.406$, $\Delta R^2 = 0.042$, $\Delta F = 1.212$, $p > 0.05$). This means that 36.4% of variance was explained by other school system components in the model. The results imply that the quality of governance is important in explaining the academic performance of pupils though non-significant. This is due to the fact that explanation of academic performance of pupils could be reduced by 4.2% if there were non-adherence to good governance principles as compared to that of 3.3% if the capitation grant was not disbursed.

The results corroborate the findings of studies that evaluated School Based Management (SBM) in Indonesia, Mexico, Madagascar (Pradhan *et al.*, 2014; Santibanez *et al.*, 2014; Glewwe and Maiga, 2011). For instance, Glewwe and Maiga (2011) presented experimental evaluations of the AGEMAD programme in Madagascar, which aimed to strengthen school management at the district, sub-district, school and teacher levels; they found no impact on student test scores of the intervention.

Similarly, the results are consistent with the findings of various studies which showed that governance improved prediction of pupils' academic performance (Duflo *et al.*, 2015; Akpan and Effiong, 2012; Bibb and McNeal, 2012; Serra, 2011; Omwami and Keller, 2010). Duflo *et al.* (2015) demonstrated that training school management committees to evaluate the performance of contract teachers had a significantly positive impact on students' test scores. The probable explanation for non-significance could be school committees' lack of management skills. This would suggest that improvements of both CGDS and school governance were important for pupils' academic performance in the study area. Generally, though non-significant, the findings confirm the Open System Theory (OST) by showing that parts making up the system are interrelated. According to Boer *et al.* (2015), the value of any theoretical contribution will be determined by its utility in informing practice and/or future research.

4.5.5 Combined effect of capitation grant and school governance on pupils' academic performance

The study sought to find a combined effect of capitation grant (CG) and school governance on pupils' academic performance. The results in Table 13 models 1 to 3 reveal that the combination of capitation grant disbursed to schools (CGDS) and school governance contributed to 7.5% of variance (combined $\Delta R^2 = 0.033 + 0.042$) in the total variance ($R^2 = 0.406$). Furthermore, when combined with CGDS and school governance, the Teacher Pupil Ratio (TPR) had its prediction of pupils' academic performance raised from 62.5% ($\beta = -0.625$, $t = -5.249$, $p < 0.01$) to 68.1% ($\beta = -0.681$, $t = -5.710$, $p < 0.01$). This implies 1% change in TPR impacted on 62.5% and 68.1% of the variance in pass-rate in different direction in models 1 and 3 respectively. Hence the aspect of TPR was supposed to be given a priority in the study area. The results corroborate the findings

by Bibb and McNeal (2012) that showed that teachers who worked with smaller classes were often associated with students who demonstrated significantly higher achievement. Duflo *et al.* (2015) found that class size led to higher test scores, but the increase was not statistically significant in Kenya.

However, many developing countries, including Tanzania, lack enough qualified teachers to match the needs of rapidly-expanding school systems, and the reluctance of qualified teachers to serve in rural areas where the needs of the expanding education system are the greatest (Glewwe and Muralidharan, 2015). It was shown in the final report of the Public Expenditure Tracking Survey for Primary and Secondary Education of 2010 in Tanzania that the more remote a school is located from the council headquarters, the fewer teachers it receives and the lower is the quality of facilities (United Republic of Tanzania - URT, 2010). Hence, improvement of academic achievement of students requires investment in both schools and teachers. Tshabangu and Msafiri (2013), did a study on the notions of students, teachers, heads of school and education officers from both urban and rural schools in Northern Tanzania and found that investment on education had not gone far enough to meet citizens' expectations and satisfaction on quality education. This would suggest that the improvements of CGDS, school governance and TPR were important for academic performance of a pupil in the study area. The findings, therefore, confirm the Open System Theory (OST), as described in Boer *et al.* (2015), by demonstrating that parts making up the system are interrelated, and health of overall system is contingent on subsystem functioning. According to Boer *et al.* (2015), the value of any theoretical contribution will be determined by its utility in informing practice and/or future research.

4.6 Conclusion and Recommendations

4.6.1 Conclusion

The study sought to determine the effects of school system components on academic performance of pupils in primary schools in Morogoro, Tanzania. The study attempted to test two hypotheses: there is no significant effect of capitation grant and other school system components on pupils' academic performance, and there is no significant effect of school governance and other school system components on pupils' academic performance. On the basis of key findings, it is concluded that it is concluded that capitation grant disbursed and the number of teachers had an influence on the academic performance of pupils. Moreover, school governance is important as it improves the predictions of both the capitation grant and teacher pupil ratio. The study, with reference to the Open System Theory (OST), has shown a significant relationship between inputs (CG and teachers) and academic performance of a pupil; and a relationship between school governance and inputs (CG and teachers). Generally, the results show that neither CG nor teachers alone can maximise attainment of intended pupils' performance unless they intermingle with adequate in-school processes such as good governance. Hence improving any one of these components, while leaving others may not lead to intended outcomes. The results are important in the implementation of Primary Education Development Programme (PEDP).

4.6.2 Recommendations

The attainment of educational goals by a primary school, as an open system, is dependent on the implementation of strategies put in place to ensure existence of both adequate inputs and effective transformation process. The local councils and other stakeholders in Morogoro Region are, therefore, urged to implement the Capitation Grant Policy by developing strategies to improve quality of learning in Government primary schools

(GPSs) in their areas of jurisdiction. Their strategies should focus on a holistic approach of improving the school system components.

The local councils are urged to budget for the minimum of TZS 25 000.00 per pupil per year as capitation grant (CG) (i.e. at least five times the amount that has been disbursed in Government primary schools). This also requires timely disbursement. Given the tight fiscal constraints under which the local councils operate, they can ensure sustainability of the CG by attracting donations through regular fund-raising campaigns. Likewise, parents should make sure that all school-age-children are enrolled to primary schools.

The local councils in collaboration with Prevention and Combating of Corruption Bureau (PCCB) and Civil Society Organisations (CSOs), are advised to enhance community-based monitoring in GPSs through intensive interventions such as well coordinated meetings with village councils over specific aspects of school governance. This also has to be corroborated with financial management training provided to school committees. Similarly, school committees are urged to adhere to good governance principles in capitation spending. This strategy can eliminate problems that may hinder adherence to good governance principles in GPSs.

This also requires the local councils to intensify inspections of teachers through School Quality Assurance Officers (SQAOs). In addition, they have to consider the possibility of introducing performance-linked pay for teachers, and introducing employment contracts to instil commitment of the teacher in delivery of lessons. Furthermore, in order to prepare future education actors of high integrity, all education actors including parents are urged to be ethical and committed so that to inculcate a sense of commitment and rule abiding to their children.

On the other hand, further research is recommended to go beyond the capitation grant by assessing the efficiency of public spending for primary education in primary schools involved in the study. This should take into consideration the impact of school funds including teachers' salaries (the unit cost of educating a pupil) on the school performance which was beyond the scope of the current study.

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CHAPTER FIVE

5.0 Summary, Conclusions and Recommendations

5.1 Summary of the Major Findings and Conclusions

Government primary schools (GPSs), as open systems, need financial resources in this case the capitation grant (CG) from the Government in order for them to give intended results such as improved academic performances of pupils. The Government of Tanzania has been disbursing the CG to Government primary schools since 2002 under the Primary Education Development Programme (PEDP). Also, as an implementation of the Whole School Development Plan (WSDP), the CG governance has been under the school committees (SCs). However, there have been reports of inadequate disbursement and poor management of the CG, and a decline of pupils' pass rate in primary school leaving examinations (PSLEs). Hence, the extent to which SCs are effective in governing the CG is an empirical question to answer. This current study, therefore, assessed the governance effectiveness on CG and education outcomes in GPSs in Morogoro Region Tanzania. The study had three specific objectives and two hypotheses formulated to address the third specific objective.

The first specific objective was to examine the disbursement and management of the CG in GPSs in Morogoro Region Tanzania. This was intended to find out how SCs manage the CG disbursed in GPSs. The focus was particularly on their coping strategies with inadequately disbursed CG, their decisiveness in capitation spending, and their financial management skills. The study found that; first, there were schools which borrowed money and sent home pupils whose parents fail to contribute for their education as their coping strategies. The borrowing of money can be interpreted as caused by the allocation of the CG based on the number of pupils without considering other socio-economic factors.

Komba (2012) asserts that the formula might have exacerbated the inequality in educational opportunities across Tanzania. In addition, the strategy of the second phase of PEDP to disburse the CG on per capita basis, which still continues in the third phase of PEDP, has an effect on the funds that are available to GPSs (URT, 2012).

Sending home of the pupils, just because of their failure to contribute, has a catastrophic effects to pupils, especially to girls from poor families. The rich have higher chances of survival by contributing than the poor (Ndiku and Muhavi, 2013). Although some societies in Morogoro Region, in Tanzania, are matriarchal where women have dominance over men, the survival of girls in primary schools, as in many parts of Africa and Tanzania in particular, may still be impeded by the cultural belief that their schooling benefits will go to their husbands' family when they get married or gender norms (Unterhalter and North, 2011; Eliasu, 2013; Dorsey, 1999 in Dube, 2015).

Second, most members of SCs, due to educational differences between them and school heads, depended much on school heads in their capitation spending decisions. This might be lowering accountability in capitation spending. Third, the researcher observed comperatively higher amount of recorded CG at some primary schools than those at local councils, implying that schools were probably not good at recording the CG received from the councils. Moreover, members of the SCs were not skilled in financial management. As schools in Tanzania have been given autonomy over the use of their financial inputs and yet they lack financial management skills, the mismanagement of the CG would be possible. This is because regardless of autonomy of SCs to procure school needs, members of school committees could not do much without capacity building in funds management (URT, 2012).

Recognizing the need of ensuring proper management and accountability in the use of funds at all levels, PEDP II had strategies to strengthen the capacities of SCs to manage public funds disbursed to GPSs, and adherence to mechanisms and procedures for accurate accounting, reporting and auditing of PEDP funds. In order to implement these strategies, the Government planned to allocate USD 500 per GPSs for financial management training in record keeping, reporting, information and data management. However, based on the results, these strategies were not implemented in respective GPSs which could have been the cause of their weak record keeping of the CG received in their books of accounts. The school heads had the responsibility of preparing school budget (income and expenditure) which were submitted to the SCs for approval (Msabila and Dossi, 2012). Thus, this means that empowering SCs to adequately manage the CG is equally important. On the basis of the above findings with reference to PEDPII between 2007/08 and 2011/12, it is concluded that the disbursement and management of the CG was unsatisfactory. On the basis of key findings, it is concluded that there were violations of PEDP financial and procurement guidelines in capitation grant spending. The violation was caused by the inadequacy of the capitation grant disbursed to primary schools, failure of members of school committees to attend meetings and lack of financial management skills.

The second specific objective was to analyse adherence of the SCs to good governance attributes in capitation spending in Morogoro Region Tanzania. This focussed on adherence to good governance attributes of effectiveness, rule of law and accountability in capitation spending at primary school level. It was found that: first, effectiveness adherence was not enough as less weight was given to ensure the CG is incorporated in the school plans, school committee members are happy to spend their time on school committee work and all school's CG expenditures are formula-based. The SCs, under

PEDP II, had roles of approving Whole School Development Plans and Budgets and effectively manage funds received for implementation. Hence failure of the SCs to plan and observe spending-formula, and the lack of readiness to serve on the communities posed a challenge to the good intent of the Government and the community to enhance CG governance through SCs. Second, adherence to the rule of law was not satisfactory as the SCs put less emphasis on rule of law, especially on the financial training criterion. Lack of financial training could hinder adherence to the rule of law for as argued by Manara and Mwombela (2012) conforming to it in the context of the CG is complicated.

Hence, people need the skills to understand budgets, bookkeeping, financial records and administrative systems through long-term strategies, such as regular on-the-job training support networks, advisory visits, and published guidelines (Kiprono *et al.*, 2015). Third, adherence to accountability was not enough because less weight was given to criteria that ensure accountability in capitation spending especially in ensuring that civil society organisations have access to capitation spending records. Civil Society serves as critical agent of transparency and accountability (Ukase and Audu, 2015) and is one of the key players in good governance in Tanzania (URT, 1999 in Mgonja, 2014). Transparency in service delivery is one of the aspects of good governance and is possible when reports of decisions are freely accessible to the intended audience who might be in one way or another affected by the decision or its implementation. Based on the above findings, it is concluded that adherence to good governance principles was unsatisfactory and thus needed improvement. On the basis of key findings, it is concluded that adherence of the school committees to good governance principles in capitation spending was not enough. This was caused by unsatisfactory adherence to good governance attributes of effectiveness, rule of law and accountability in capitation grant spending.

The third specific objective was to examine the effect of school system components on the academic performance in terms of pass-rate in PSLE in some schools in Morogoro Region, Tanzania. The focus was on capitation grant disbursed to schools (CGDS), school governance and their combined effects on pupils' academic performance. The regression results that: first, the effect of CGDS and school system components, excluding school governance, explained significantly 3.3% of variance in pupils' pass rate (Table 13, model 2). Hence, the null hypothesis (Section 4.3.2), "there is no significant effect of capitation grant and other school system components on pupils' academic performance" was rejected ($R^2 = 0.364$, $\Delta R^2 = 0.033$, $\Delta F = 4.847$, $p < 0.05$). The results also show that 1% change in CGDS significantly caused 19.9% of the variance in pass-rate ($\beta = 0.199$, $t = 2.202$, $p < 0.05$). This implies that for CGDS to have its 100% contribution in the improvement of pupils' academic performance in the study area, it was supposed to be five times of the disbursed amount. Second, the effect of school governance and school system components, explained 4.2% of variance in pupils' academic performance though it was non-significant (Table 13, model 3). Thus null hypothesis, "there is no significant effect of school governance and other school factors on pupils' academic performance" was not rejected ($R^2 = 0.406$, $\Delta R^2 = 0.042$, $\Delta F = 1.212$, $p > 0.05$). Third, the CGDS and school governance had contributed to 7.5% of variance (combined $\Delta R^2 = 0.033 + 0.042$) in the total variance ($R^2 = 0.406$) in pupils' academic performance (Table 13, models 1 to 3).

Furthermore, with CGDS and school governance included, the Teacher Pupil Ratio (TPR) had its prediction of pupils' academic performance raised from 62.5% ($\beta = -0.625$, $t = -5.249$, $p < 0.01$) to 68.1% ($\beta = -0.681$, $t = -5.710$, $p < 0.01$). This implies 1% change in TPR impacted on 62.5% and 68.1% of the variance in pass-rate in different

direction in models 1 and 3 (Table 13) respectively. Hence the aspect of TPR was supposed to be given a priority in the study area as well. Generally, this would suggest that the improvements of CGDS, school governance and TPR were important for improving academic performance of a pupil in the study area and other areas with similar condition. On the basis of key findings, it is concluded that it is concluded that capitation grant disbursed and the number of teachers had an influence on the academic performance of pupils. Moreover, school governance is important as it improves the predictions of both the capitation grant and teacher pupil ratio.

5.2 Theoretical Implication

The findings have broader theoretical implications with regard to education inputs, in-school processes and pupils' academic performance in explaining governance effectiveness on capitation grant and education outcomes in primary schools in the study area. The analytical lens for the present study was the Open System Theory (OST) which was complemented by Agency Theory (AT), Institutional Theory (IT) and Cognitive Resource Theory (CRT). Generally, in light of the findings, the study has contributed to theory in the study area in many ways.

The OST posits that organizations as systems are surrounded and draw certain inputs from the environment, transform them, and discharge the outputs to the external environment and responds to the environment through the procedure of feedback (Bertalanffy, 1950 in Haque and Rehman, 2014). In general, the OST is based on five principles: parts that makeup the system are interrelated, health of overall system is contingent on subsystem functioning, importing and exporting material from and to the environment, permeable boundaries that can allow materials to pass through, and relate openness by regulating permeability.

The AT posits that there is an asymmetry of information between principals and agents and the agent, in the pursuit of his/her official duties, has great discretion and monopolistic power, and when accountability of agent to the principal is weak, he may take that opportunity to betray the principal's interests for his/her own including corruption (Klitgaard, 1988; Otusanya, 2011; Keng'ara, 2014). The Government as the first principal has delegated the management of GPSs finances to school committees (SCs). Citizens, as the second principal, selected members of SCs to represent them as governing bodies in public GPSs. In this context, due to asymmetry of information between principals (parents and Government) and agents (SCs) and thus constraining the principals' ability to control agents' behaviour, the failure of the SCs to meet shows that their accountability was weak which created an opportunity to betray the principal's interests for their own including corruption. This might be possible because the school committee work is one of the team-oriented jobs in which evaluation of behaviours is difficult (Eisenhardt, 1989). According to Walker (2003) in Keng'ara (2014), reduction of the scope for information asymmetries and opportunistic tendencies was necessary by putting in place mechanisms to align the interests of agents with principals. This is necessary because in the education sector there are different principals (citizens, employees, the officials of the related ministry and politicians) who might have different views about outcomes and agents' tasks (Besley and Ghatak, 2003 in Hossain, 2013).

The institutional perspective is about conforming to the rules and norms of the institutional environment (Di Maggio and Powell, 1991; Meyer and Rowan, 1991; Scott, 2007 in Glover *et al.*, 2014). Late disbursement of the CG and their meagre arrivals can provide favourable condition for institutional decoupling problem. This problem occurs when the CG policy is observed to be only adopted and not implemented; where the implementation is only symbolic. School Heads might violate the capitation spending

formula as a coping strategy to the small amount of money received. This act can be a breeding ground for the misuse of the CG and might result into the imperfect link between the CG policy and the actual capitation spending actions or practice. Allocation model's review could be a good option (Mestry, 2014).

The study has generally shown that accountability in capitation grant spending relates to amount of CG, knowledge/skills and monitoring/control with reference to Open System Theory (OST), the Cognitive Resource Theory (CRT) and the Institutional Theory (IT), respectively. In addition, the study, with reference to the Agency Theory (AT), has generally shown that control in capitation grant spending relates to adherence to good governance principles. Finally, the study, with reference to the Open System Theory (OST), has shown a significant relationship between inputs (CG and teachers) and academic performance of a pupil; and a relationship between school governance and inputs (CG and teachers). Generally, the results show that neither CG nor teachers alone can maximise attainment of intended pupils' performance unless they intermingle with adequate in-school processes such as good governance. Hence improving any one of these components, while leaving others may not lead to intended outcomes. The results are important in the implementation of Primary Education Development Programme (PEDP).

5.3 Policy Implication

The realisation of education development targets requires specific policy interventions. The findings of the present study necessitate the need for education actors and stakeholders at different administrative levels as per institutional framework of the capitation grant (CG) from primary schools to local councils to strategize on appropriate interventions in terms of policies and other measures. Indeed these aspects of policies and

measures have to focus on management and governance of the CG, and pupils' academic performance.

The first area of concern which needs policy intervention is to enhance effective disbursements and management of the CG for primary schools in Morogoro Region. This can be done in three ways: first, the local councils in Morogoro Region have to budget for adequate CG based on inflation, locality and relative needs such as pupils' weights, and administrative costs. This also requires adequate and timely budgetary disbursement of the CG to primary schools. Additionally, given the tight fiscal constraints under which the local councils operate, they have to ensure sustainability of the CG by attracting donations. This will revitalize the capitation grant policy's objective of compensating the abolition of school fees by ensuring adequate disbursement of the CG in primary schools. Second, the local councils through School Quality Assurance Officers (SQAOs) are urged to strengthen control in capitation spending by ensuring regular follow-ups of capitation spending in all Government primary schools. In addition, they are urged to devise mechanisms to attract attendance and persistence of school committee members at school committees meetings. Third, the local councils are urged to budget for training funds for School Committees (SCs), teachers, and Ward Education Officers (WEOs). Also, they are urged to ensure that training funds for SCs are disbursed to GPSs and that they in collaboration with CSOs provide financial management training to respective education actors. In addition the school committee members need to develop themselves in financial management skills in order to improve their work. This would curb-up violation of financial rules since such practice and others make the intention of CG not be realised in Government primary schools (GPSs).

The second area of policy intervention is to strengthen adherence to good governance principles in capitation spending in Morogoro Region. The following three strategies are important to improve learning in primary schools: first, to improve the effectiveness of capitation spending through ensuring that the CG is incorporated in the school plans and all school's CG expenditures are formula-based and making school committee members ready to spend their time for school committee work. This requires adequacy and timely disbursement of the CG to primary schools. Second, the local councils are urged to improve the rule of law through ensuring that all members of the school committee receive training in financial management. This also necessitates that all school committee members are knowledgeable of PEDP financial and procurement guidelines and increased penalties for the mismanagement of the CG. Third, the local councils in collaboration with Prevention and Combating of Corruption Bureau (PCCB) and Civil Society Organisations (CSOs), are advised to enhance community-based monitoring to improve accountability in primary schools through intensive interventions such as through ensuring that CSOs have access to capitation spending records, well-coordinated meetings with village councils over specific aspects of school governance, and ensuring that capitation spending reports are submitted to relevant authorities timely and accurately. This also requires clearly and more tightly defined objectives, rules and procedures. Similarly, school committees have to adhere to good governance principles in capitation spending.

The last area of emphasis is on improvement of learning quality in primary schools in Morogoro Region and other schools with similar conditions. The local councils and other education stakeholders need to consider a holistic approach in the effort of improving education service delivery. This means, as education outcome in primary schools depends on school system components such as capitation grant (CG), school governance and

Teacher Pupil Ratio (TPR), improving any one of these components, while leaving others may not lead to intended outcomes. Hence, the local councils are urged to ensure adequacy of CG, school governance and strengthen deployment policy for teachers. This also includes considering the possibility of introducing performance-linked pay for teachers, and introducing employment contracts to instil commitment of the teacher in delivery of lessons. Also, the local councils are urged to intensify inspection of teachers through School Quality Assurance Officers (SQAOs). Furthermore, in order to prepare future education actors of high integrity, all education actors including parents are supposed to be ethical and committed so that to inculcate a sense of commitment and rule abiding to their children.

5.5 Areas for Further Research

On the basis of the limitations of this study, three areas for future research are recommended. The first limitation is that the sample and data collected for this study was limited to Government primary schools in Morogoro Region, Tanzania. This means that due to environmental and cultural differences, generalisation of the findings may not be feasible because of contextual differences. In addition, the findings may not reflect the state of affairs in public secondary schools which also depend on Government allocations (CG) and their spending is governed by school boards. Hence, further research is recommended to examine disbursement and management of capitation grant in public secondary schools in Morogoro Region and other areas with similar conditions. Analysis of governance effectiveness was vital to both Government primary schools and secondary schools in the study area.

The second limitation is that, though being secretaries to school committees and involved in day to day functioning of primary schools, primary school heads were essentially

conducting self-assessment which could lead to underreporting in some cases and over-reporting in others. In this case, further research is recommended to find out the reasons for some members of school committees to neglect attending their meetings by establishing the relationships between socio-economic factors and their readiness to spend their time for school committee work.

The third limitation is that the findings may not reflect the impact of the unit cost of educating a pupil because effectiveness in capitation spending did not necessarily imply that the school spending was efficient. Further research is therefore recommended to go beyond the capitation grant by assessing the efficiency of public spending for primary education in primary schools involved in the study. This should take into consideration the impact of school funds including teachers' salaries (the unit cost of educating a pupil) on the school performance which was beyond the scope of the current study.

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APPENDICES

Appendix 1: Approval of research proposal

	SOKOINE UNIVERSITY OF AGRICULTURE DIRECTORATE OF RESEARCH AND POSTGRADUATE STUDIES		
	Our Ref:	HD/T/SUA/DSI/5/2011	Our Date
Your Ref:		Your Date	

✓ Mr. Omari Mzee
 C/o Development Studies Institute
 Sokoine University of Agriculture
 Morogoro.

Dear Mr. Mzee

RE: APPROVAL OF YOUR PhD RESEARCH PROPOSAL


Please refer to the above mentioned subject

I am writing to inform you that the Chairman of SPGSC has noted the approval made by the Board of Development Studies Institute for your PhD Research Proposal. This means you are now officially registered for your PhD studies at SUA.

You are allowed to embark on your research work for your PhD study.

Wishing you all the best for studies.

Sincerely,


 A. Mwangi
 for **DIRECTOR**

Director
 Research and Postgraduate Studies
 Sokoine University of Agriculture
 P. O. Box 3151, Morogoro
 TANZANIA

c.c. Director Development Studies Institute
 c.c. Chairman Institute Postgraduate Studies Committee
 c.c. Supervisor, Dr. D.M.Gabagambi and Dr.V.B.Kihiyo

Postal address:	Telephone:	Fax:	Telex:	E-mail Address:
P.O. Box 3151 Morogoro, Tanzania	+255 23 260 43	+255 23 260 43	55308 UNIVMOG TZ	drpgs@suanet.ac.tz

Appendix 2: Research clearance



KIBALI CHA KUFANYA UTAFITI NCHINI TANZANIA

CHUO KIKUU CHA SOKOINE CHA KILIMO
OFISI YA MAKAMU WA MKUU WA CHUO
S.L.P. 3000, MOROGORO, TANZANIA

Simu: 023-2604523/2603511-4; Fax: 023-2604651, MOROGORO

Kumb. Zetu : SUA/ADM/R.1/8

Tarehe 4/8/2014

Katibu Tawala wa Mkoa,
S.L.P. 650,
MOROGORO.

UTAFITI WA WAALIMU NA WANAFUNZI WA CHUO KIKUU

Madhumuni ya barua hii ni kumtambulisha kwako **Bw. Omari Mzee** ambaye ni Mwanafunzi wa mwaka wa nne wa Shahada ya **Uzamivu PhD. (DSI)** katika Chuo Kikuu cha Sokoine cha Kilimo. Huyu hivi sasa yuko katika shughuli za utafiti.

Chuo Kikuu cha Sokoine cha Kilimo (SUA) kilianzishwa chini ya Sheria ("Universities Act No.7 of 2005") na Hati Idhini ("SUA Charter, 2007") ambayo ilianza kutumika Januari 1, 2007. Hati Idhini ilichukua nafasi ya Sheria Na.6 ya mwaka 1984. Moja ya majukumu ya SUA ni kufanya tafiti mbalimbali na kutumia matokeo ya tafiti hizo. Kwa sababu hiyo, waalimu, wanafunzi na watafiti wa Chuo hufanya tafiti mbalimbali katika nyakati zinazostahili.

Ili kufanikisha utekelezaji wa tafiti hizo Makamu wa Mkuu wa Chuo SUA amepewa mamlaka ya kutoa vibali vya kufanya utafiti nchini kwa waalimu, wanafunzi na watafiti wake kwa niaba ya Serikali na Tume ya Sayansi na Teknolojia.

Hivyo basi tunaomba umpatie Mtaalamu aliyetajwa hapo juu msaada atakaohitaji ili kufanikisha uchunguzi wake. Msaada anaohitaji zaidi ni **Ufanisi wa matumizi ya Serikali katika elimu ya msingi Tanzania.**

Kiini cha Utafiti wa Mtaalamu aliyetajwa hapo juu ni: **"Shule za Msingi za Mkoa wa Morogoro"**.

Sehemu anazofanyia utafiti huo ni: **Mkoa wa Morogoro**.

Ikiwa kuna baadhi ya sehemu ambazo zinazuiliwa, ni wajibu wako kuzuia zisitembelewe.

Muda wa Utafiti huo ni kuanzia **Agosti, 2014** hadi **Novemba, 2014**.

Ikiwa utahitaji maelezo zaidi tafadhali wasiliana nami.

Wasalaam,

Prof. Gerald C. Monela

MAKAMU WA MKUU WA CHUO

Nakala: Mwanafunzi: **Bw. Omari Mzee**

MAKAMU WA MKUU WA CHUO
CHUO KIKUU CHA SOKOINE CHA KILIMO
S.L.P. 3000
MOROGORO, TANZANIA

**Appendix 3: Research permit given by the Regional Administrative Secretary (RAS)
Morogoro**

R-1/2

JAMHURI YA MUUNGANO WA TANZANIA
OFISI YA WAZIRI MKUU
TAWALA ZA MIKOA SERIKALI ZA MITAA

Anuani ya Simu: "REGCOM"
Simu: 023 2604237/2604227
Fax Na: 2601000/2600974
Unapojibu tafadhali taja:



Ofisi ya Mkuu wa Mkoa,
S.L.P. 650,
MOROGORO.

Kumb. Na. AB.175/245/01

05 Agosti, 2014

Katibu Tawala Wilaya,
Morogoro, Mvomero, Gairo, Kilosa,
Kilombero na Ulanga

YAH: KIBALI CHA UTAFITI

Tafadhali rejea mada tajwa hapo juu.

Namtambulisha kwako mtafiti **Bw. Omari Mzee** mwanafunzi wa mwaka wa nne wa Shahada ya Uzamifu (PhD) katika Chuo Kikuu cha Sokoine cha Kilimo ambae kwa sasa anafanya utafiti katika Mkoa wetu.

Kiini cha utafiti wa mtaalam tajwa hapo juu ni "Ufanisi wa matumizi ya Serikali katika elimu ya Msingi Tanzania".

Muda wa kibali ni kuanzia mwezi **Agosti, 2014** hadi **Novemba, 2014** na zoezi hilo litahusisha shule za msingi katika Mkoa wa Morogoro.

Tafadhali apewe ushirikiano wa kutosha ili aweze kufanikisha zoezi hili.


Diaz J. Ndomba

Kny: Katibu Tawala Mkoa

Nakala: Makamu Mkuu wa Chuo,
Chuo Kikuu cha Sokoine cha Kilimo,
S.L.P. 3000,
Morogoro.

" Bw. Omari Mzee.

Appendix 4: Research permit given by the District Executive Director (DED) Ulanga

HALMASHAURI YA WILAYA YA ULANGA (Barua zote zitumwe kwa Mkurugenzi Mtendaji wa Halmashauri)

Simu Na. 023 2620320
Fax Na. 023 2620307
E-mail address Ulanga.council@g.mail.com.

Ofisi ya Mkurugenzi Mtendaji (W)
Idara ya Elimu na Mafunzo ya Ufundi
S.L.P 34
MAHENGE/ULANGA



Unapojibu tafadhali taja:
Kumb. Na. . UDC/ED/E.10/14/ Vol.II/66

11/08/2014

Walimu Wakuu,
Shule za Msingi
ULANGA.

YAH: KIBALI CHA UTAFITI

Tafadhali rejeeni somo hapo juu.
Namtambulisha kwenu mtafiti **Bwana Omari Mzee** Mwanafunzi wa mwaka wa nne wa Shahada ya Uzamifu (PHD) katika Chuo Kikuu cha Sokoine cha Kilimo ambae kwa sasa anafanya utafiti katika Mkoa wetu, Wilaya ya Ulanga.

Kiini cha utafiti wa mtaalam tajwa hapo juu ni “**ufanisi wa matumizi ya serikali katika kuinua ubora wa Elimu ya Msingi Tanzania**”.

Muda wa kibali ni mwezi **Agosti, 2014** hadi **Novemba, 2014** na zoezi hilo linahusisha Shule za Msingi katika Wilaya ya Ulanga.

Tafadhali apewe ushirikiano wa kutosha ili aweze kufanikisha zoezi hilo.

Editha C. Fite

Kny: Mkurugenzi Mtendaji Wilaya
ULANGA

Appendix 5: Research permit given by the District Administrative Secretary (DAS)

Kilombero

**JAMHURI YA MUUNGANO WA TANZANIA
OFISI YA WAZIRI MKUU
TAWALA ZA MIKOA NA SERIKALI ZA MITAA**



Anuani ya simu: **MKUU WA WILAYA**
Simu Nambari: 023-2625045/265344
Fax Nambari 2625045
Unapojibu tafadhali taja:

Ofisi ya Mkuu wa Wilaya
S.L.P. 34,
IFAKARA

Kumb. Na. AB.23/367/01A/12

13/8/2014

Mkurugenzi Mtendaj Wilaya
S.L.P. 263,
IFAKARA/KILOMBERO

Yah: KIBALI CHA KUFANYA UTAFITI

Tafadhali husika na mada tajwa hapo juu.

Namtambulisha kwako mtafiti **Bw. Omari Mzee** mwanafunzi wa mwaka wa nne wa Shahada ya Uzamifu (PhD) katika Chuo Kikuu cha Sokoine cha Kilimo ambaye kwa sasa anafanya utafiti katika Wilaya yetu.

Kiini cha utafiti wa mtaalam tajwa hapo juu ni **"Ufanisi wa matumzi ya Serikali katika elimu ya Msingi Tanzania"**.

Muda wa kibali ni kuanzia mwezi Agosti, 2014 hadi Novemba, 2014 na zoezi hilo litahusisha shule za msingi katika Wilaya ya Kilombero.

Tafadhali apewe ushirikiano wa kutosha ili aweze kufanikisha zoezi hili.

C.B. Njovu

**Kny: KATIBU TAWALA WILAYA
KILOMBERO**

Nakala: Mkuu wa wilaya
KILOMBERO

- Aione kwenye jalada

: Maafisa Tarafa Wote
WILAYA YA KILOMBERO

: **Mtafiti**

**Appendix 6: Research permit given by the District Education Officer (DEO)
Kilombero**

HALMASHAURI YA WILAYA YA KILOMBERO
(Barua zote zitumwe kwa Mkurugenzi Mtendaji wa Halmashauri)



Simu Na. 023 – 2625313
Fax Na. 023 – 2625046
Email-kilomberodc@yahoo.com

Idara ya Elimu Msingi Wilaya,
S.L.P. 263,
IFAKARA

Unapojibu tafadhali taja;-

Kumb. Na.ED/EJ/80/81/VOL.III/53

13/08/2014


Walimu Wakuu,
Shule za Msingi,
Halmashauri ya Wilaya,
Kilombero.

YAH: KUMTAMBULISHA MTAFIGI BWANA OMARI MZEE

Ndugu Omari Mzee ni Mtafiti kutoka Chuo Kikuu cha Sokoine ambaye anajielekeza katika utafiti kuhusu UFANISI WA MATUMIZI YA SERIKALI KATIKA ELIMU YA MSINGI TANZANIA.

Tafadhali mpe ushirikiano ufaao ili kuweza kutimiza azma ya utafiti huo.

Nakutakia utekelezaji mwema.


Juma A. S. Kabelwa
**AFISA ELIMU MSINGI WILAYA
KILOMBERO.**

Nakala: Mkurugenzi Mtendaji (W)
KILOMBERO.

Appendix 7: Research permit given by the District Administrative Secretary (DAS)**Morogoro**

**JAMHURI YA MUUNGANO WA TANZANIA
OFISI YA WAZIRI MKUU
TAWALA ZA MIKOA NA SERIKALI ZA MITAA**

Anuani ya Simu: MKUU WA WILAYA
SIMU NAMBARI: 2614096
FAX NAMBARI: 2613848



OFISI YA MKUU WA WILAYA,
WILAYA YA MOROGORO,
S.L.P 681,
MOROGORO.

Unapojibu Tafadhali taja:

Kumb Na. AB.210/249/01.B/165

Tarehe : 14 August, 2014

1. Mkurugenzi,
Halmashauri ya Manispaa,
S.L.P 166,
MOROGORO.
2. Mkurugenzi Mtendaji,
Halmashauri ya Wilaya
S.L.P 1880,
MOROGORO.

YAH: KIBALI CHA KUFANYA UTAFITI BWANA OMARI MZEE

Tafadhali rejea somo la hapo juu.

Mtajwa hapo juu ni mwanafunzi kutoka Chuo Kikuu cha Kilimo Sokoine na kwa sasa anafanya utafiti katika Wilaya yetu.

Kibali kinatolewa kwake ili aweze kufanya utafiti juu ya **“Ufanisi wa Matumizi ya Serikali katika elimu ya Msingi Tanzania.”**

Eneo la utafiti ni katika Halmashauri zote mbili yaani **Manispaa na Morogoro Vijijini**. Kibali hiki ni cha muda wa miezi mitatu (3) kuanzia tarehe 14/8/2014 hadi tarehe 14/11/2014.

Tafadhali tunaomba apewe ushirikiano.

Madunda, P.H

**Kny: KATIBU TAWALA WILAYA
MOROGORO**

K.N.Y KATIBU TAWALA WILAYA
MOROGORO

✓ Nakala: Ndugu Omari Mzee
**MTAFITI
MOROGORO**

Appendix 8: Research permit given by the District Executive Director (DED)

Morogoro

JAMHURI YA MUUNGANO WA TANZANIA
OFISI YA WAZIRI MKUU
TAWALA ZA MIKOA NA SERIKALI ZA MITAA
HALMASHAURI YA WILAYA MOROGORO
(Barua zote zitumwe kwa Mkurugenzi Mtendaji Wilaya)

Simu Na. 023 2613185
Fax Na. 023 2613185

Unapojibu Tafadhali taja

Kumb. Na.MDC/D.30/61/VOL.II/46



OFISI YA MKURUGENZI MTENDAJI (W),
S.L.P. 1880,
MOROGORO.

15/08/2014

KWA YEYOTE ANAYEHUSIKA.

YAH: KIBALI CHA KUFANYA UTAFITI NDUGU OMARI MZEE KUANZIA
14/08/2014 HADI 14/11/2014

Husika na somo tajwa hapo juu.

Ndugu OMARI MZEE ni mwanafunzi kutoka Chuo Kikuu cha Kilimo Sokoine kilichopo Morogoro ambaye hivi sasa yuko katika utafiti. Kiini cha utafiti huo ni juu ya "Ufanisi wa Matumizi ya Serikali katika Elimu ya Msingi Tanzania".

Hivyo namtambulisha kwenu ili muweze kumpa ushirikiano katika kufanikisha utafiti wake kwa mujibu wa sheria, kanuni na taratibu zilizopo. Kibali hiki ni cha kuanzia tarehe 14/08/2014 hadi tarehe 14/11/2014.

Tafadhali naomba apewe ushirikiano.

M.D. GUNWE
K.n.y. MKURUNGEZI MTENDAJI (W)
MOROGORO

MDG/BK

MKURUGENZI MTENDAJI WA WILAYA
HALMASHAURI YA WILAYA
MOROGORO

Appendix 9: Research permit given by the District Administrative Secretary (DAS)

Mvomero

**JAMHURI YA MUUNGANO WA TANZANIA
OFISI YA WAZIRI MKUU
TAWALA ZA MIKOA NA SERIKALI ZA MITAA**



Telegram: **"MKUU WA WILAYA"**
Tel: **2601670**
Fax: **023 2601670**

Ofisi ya Mkuu wa Wilaya
Wilaya ya Mvomero
S.L.P. 59
MOROGORO

KUMB. NA.AB.19/293/01300:

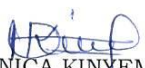

19/08/2014

**AFISA ELIMU MSINGI
WILAYA YA MVOMERO**

YAH: KIBALI CHA UTAFITI

Tafadhali rejea somo tajwa hapo juu.

2. Nachukua fursa hii kumtambulisha kwako **Ndugu Omari Mzee** mtafiti kutoka Chuo Kikuu cha Sokoine (SUA) ambaye anafanya utafiti katika Wilaya yetu.
3. Utafiti wake unahusu **"Ufanisi wa matumizi ya serikali katika Elimu ya Msingi Tanzania"**.
4. Ili kufanikisha utafiti huo kibali kimetolewa kwake kuanzia mwezi **Agosti, 2014** hadi **Novemba, 2014**.
5. Tafadhali apewe ushirikiano unaostahili ili kukamilisha utafiti wake.


VERONICA KINYEMI
**KATIBU TAWALA WILAYA
MVOMERO**


Nakala:

1. MAKAMU MKUU WA CHUO
CHUO KIKUU CHA KILIMO SUA
S.L.P. 3000
MOROGORO

2. **NDUGU OMARI MZEE**

Appendix 10: Research permit given by the District Education Office Mvomero

JAMHURI YA MUUNGANO WA TANZANIA
HALMASHAURI YA WILAYA MVOMERO
(Barua zote zitumwe kwa Mkurugenzi Mtendaji Wilaya)

SIMU NA. 023 - 261 3223
Fax Na. 023 -261 3007

Unapojibu Tafadhali taja

Kumb. Na. MVDC/S.10/22/VOL. x/15



OFISI YA MKURUGENZI MTENDAJI (W),
HALMASHAURI YA WILAYA YA MVOMERO,
IDARA YA ELIMU NA MAFUNZO YA UFUNDI
S.L.P 690
MOROGORO
19.08.2014

Walimu Wakuu
Shule za Msingi
Halmashaūri ya Wilaya Mvomero


YAH: KUMTAMBULISHA NDUGU OMARI MZEE

Kichwa cha habari hapo juu chahusika

Idara ya Elimu inamtambulisha kwenu ndugu **Omari Mzee** ambaye ni mtafiti kutoka chuo Kikuu cha Sokoine (SUA). Mtafiti huyu atakuwa anafanya shughuli za Utafiti katika Shule za Msingi katika Wilaya ya Mvomero kuanzia mwezi **Agosti, 2014 hadi Novemba, 2014** juu ya **“Ufanisi wa Matumizi ya Serikali katika Elimu ya Msingi Tanzania”**

Hivyo basi Idara inaomba kwenu kutoa ushirikiano wa karibu ili aweze kufanikisha lengo lake

Nawatakia kazi njema.


Mwl. Hamisi Shemahonge
AFISA ELIMU TAALUMA
HALMASHAURI YA WILAYA
MVOMERO.

Appendix 11: Research permit given by the Municipal Director (MD) Morogoro

HALMASHAURI YA MANISPAA MOROGORO

Simu/Nukushi Na: 023 – 2614727

Barua Pepe: info@morogoromc.go.tz

Tovuti: www.morogoro.go.tz

Unapojibu taja:



Ofisi ya Mkurugenzi wa Manispaa,
S.L.P. 166,
MOROGORO
TANZANIA

Kumb. Na. R.10/MMC-24/VOL.XIV/154

Tarehe: 1 Septemba, 2014

Walimu Wakuu,
Shule za msingi,
Manispaa ya Morogoro
S.L.P. 166,
MOROGORO.

Yah: **KUMTAMBULISHA BWANA OMARI MZEE**

Husika na kichwa cha barua hapo juu.

Namtambulisha kwako mtajwa hapo juu ambaye ni mwanafunzi kutoka Chuo Kikuu cha Kilimo cha Sokoine ambaye kwa sasa anafanya utafiti juu ya **“Ufanisi wa matumizi ya Serikali katika Elimu ya Msingi Tanzania”**.

Mpokeeni na kumpatia msaada anaohitaji kutoka ofisi yako. Kibali hiki ni cha muda wa miezi mitatu (3) kuanzia tarehe 14/08/2014 hadi 14/11/2014.

P.M. Magesa.

**Kny:- MKURUGENZI WA MANISPAA,
MOROGORO.**

**Z.N.Y. MKURUGENZI WA MANISPAA
MOROGORO**

Nakala: Ndugu Omari Mzee, ✓
Mtafiti,
MOROGORO.

“ Afisa Elimu Msingi,
Manispaa ya Morogoro,
S.L.P. 166,
MOROGORO

Barua zote ziandikwe kwa Mkurugenzi wa Manispaa, Morogoro

Appendix 12: Primary schools involved in the study

S/No.	SCHOOL	WARD	DISTRICT	REGION
1	Nawenge	Nawenge	Ulanga District Council	Morogoro
2	Kwiro	Vigoi	Ulanga District Council	Morogoro
3	Ukwama	Vigoi	Ulanga District Council	Morogoro
4	Epanko	Nawenge	Ulanga District Council	Morogoro
5	Msogezi	Msogezi	Ulanga District Council	Morogoro
6	Mdindo	Msogezi	Ulanga District Council	Morogoro
7	Chikuti	Msogezi	Ulanga District Council	Morogoro
8	Makanga	Vigoi	Ulanga District Council	Morogoro
9	Isongo	Isongo	Ulanga District Council	Morogoro
10	Gombe	Lukande	Ulanga District Council	Morogoro
11	Ruaha	Ruaha	Ulanga District Council	Morogoro
12	Chirombola	Chirombola	Ulanga District Council	Morogoro
13	Kivukoni	Minepa	Ulanga District Council	Morogoro
14	Minepa	Minepa	Ulanga District Council	Morogoro
15	Mavimba	Milola	Ulanga District Council	Morogoro
16	Milola	Milola	Ulanga District Council	Morogoro
17	Nakafulu	Lupiro	Ulanga District Council	Morogoro
18	Igota	Lupiro	Ulanga District Council	Morogoro
19	Kichangani	Kichangani	Ulanga District Council	Morogoro
20	Mbagula	Vigoi	Ulanga District Council	Morogoro
21	Mahenge B	Mahenge	Ulanga District Council	Morogoro
22	Matumbala	Mahenge	Ulanga District Council	Morogoro
23	Lukande	Lukande	Ulanga District Council	Morogoro
24	Mbuyuni	Minepa	Ulanga District Council	Morogoro
25	Igumbiro	Milola	Ulanga District Council	Morogoro
26	Ikungua	Kichangani	Ulanga District Council	Morogoro
27	Idunda	Kichangani	Ulanga District Council	Morogoro
28	Mahenge A	Mahenge	Ulanga District Council	Morogoro
29	Mwaya	Mwaya	Ulanga District Council	Morogoro
30	Kibwege	Mtombozi	Morogoro District Council	Morogoro
31	Tambuu	Lundi	Morogoro District Council	Morogoro
32	Kidege	Kibogwa	Morogoro District Council	Morogoro
33	Lubwe	Kibogwa	Morogoro District Council	Morogoro
34	Matombo	Konde	Morogoro District Council	Morogoro
35	Ngong'oro	Lundi	Morogoro District Council	Morogoro
36	Gozo	Kisemu	Morogoro District Council	Morogoro
37	Tawa	Tawa	Morogoro District Council	Morogoro
38	Kitungwa	Tawa	Morogoro District Council	Morogoro
39	Logo	Tawa	Morogoro District Council	Morogoro
40	Dimilo	Kibungo juu	Morogoro District Council	Morogoro
41	Lanzi	Kibungo	Morogoro District Council	Morogoro
42	Lukenge	Kibungo juu	Morogoro District Council	Morogoro
43	Nyachilo	Kibogwa	Morogoro District Council	Morogoro
44	Kibungo	Kibungo	Morogoro District Council	Morogoro
45	Kifindike	Tawa	Morogoro District Council	Morogoro
46	Lundi	Lundi	Morogoro District Council	Morogoro

S/No.	SCHOOL	WARD	DISTRICT	REGION
47	Vihengere	Lundi	Morogoro District Council	Morogoro
48	Mlono	Konde	Morogoro District Council	Morogoro
49	Kibangile	Kisemu	Morogoro District Council	Morogoro
50	Bandasi	Tawa	Morogoro District Council	Morogoro
51	Milawilila	Tawa	Morogoro District Council	Morogoro
52	Matale	Mvomero	Mvomero District Council	Morogoro
53	Kolero	Kolero	Morogoro District Council	Morogoro
54	Lubasazi	Kolero	Morogoro District Council	Morogoro
55	Lukulunge	Mvuha	Morogoro District Council	Morogoro
56	Bungu	Bungu	Morogoro District Council	Morogoro
57	Balani	Bungu	Morogoro District Council	Morogoro
58	Malani	Kolero	Morogoro District Council	Morogoro
59	Sabasaba 'B'	K/ndege	Morogoro Municipal Council	Morogoro
60	Mungi	Bigwa	Morogoro Municipal Council	Morogoro
61	Changa	Mkuyuni	Morogoro District Council	Morogoro
62	Kibuko Mkuyuni	Mkuyuni	Morogoro District Council	Morogoro
63	Mkuyuni	Mkuyuni	Morogoro District Council	Morogoro
64	Azimio	Kihonda	Morogoro Municipal Council	Morogoro
65	Kambarage	Chamwino	Morogoro Municipal Council	Morogoro
66	Mtawala	Mwembeso ngo	Morogoro Municipal Council	Morogoro
67	Magadu	Magadu	Morogoro Municipal Council	Morogoro
68	Luhungo	Luhungo	Morogoro Municipal Council	Morogoro
69	Nyingwa	Kibungo juu	Morogoro District Council	Morogoro
70	Mwarazi-Mgeta	Nyandira	Mvomero District Council	Morogoro
71	Bumu	Langali	Mvomero District Council	Morogoro
72	Mlimani	Boma	Morogoro Municipal Council	Morogoro
73	Mzinga	Luhungo	Morogoro Municipal Council	Morogoro
74	Kiziwa	Kiroka	Morogoro District Council	Morogoro
75	Kauzeni	Kauzeni	Morogoro Municipal Council	Morogoro
76	Towero	Mlimani	Morogoro Municipal Council	Morogoro
77	Kibuko-Mgeta	Nyandira	Mvomero District Council	Morogoro
78	Bamba	Kiroka	Morogoro District Council	Morogoro
79	Chamwino	Chamwino	Morogoro Municipal Council	Morogoro
80	Maendeleo	Kibaoni	Kilombero District Council	Morogoro
81	Kilama 'B'	Kikwawila	Kilombero District Council	Morogoro
82	Kibaoni	Kibaoni	Kilombero District Council	Morogoro
83	Mapinduzi	Ifakara'A'	Kilombero District Council	Morogoro
84	Kapolo	Kibaoni	Kilombero District Council	Morogoro
85	Mahutanga	Lumemo	Kilombero District Council	Morogoro
86	Katrin	Kibaoni	Kilombero District Council	Morogoro
87	Milola	Kibaoni	Kilombero District Council	Morogoro
88	Kining'na	Michenga	Kilombero District Council	Morogoro
89	Lumemo	Lumemo	Kilombero District Council	Morogoro
90	Michenga	Michenga	Kilombero District Council	Morogoro
91	Lungongole	Kikwawila	Kilombero District Council	Morogoro
92	Mlabani	Ifakara'B'	Kilombero District Council	Morogoro

S/No.	SCHOOL	WARD	DISTRICT	REGION
93	Kiyongwile	Ifakara'B'	Kilombero District Council	Morogoro
94	Ifakara	Ifakara	Kilombero District Council	Morogoro
95	Lipangalala	Ifakara	Kilombero District Council	Morogoro
96	Machipi	Michenga	Kilombero District Council	Morogoro
97	Miembeni	Ifakara'A'	Kilombero District Council	Morogoro
98	Kikwawila	Kikwawila	Kilombero District Council	Morogoro
99	Madukani	Ifakara	Kilombero District Council	Morogoro
100	Mtamba	Kisemu	Morogoro District Council	Morogoro
101	Lupiro	Lupiro	Ulanga District Council	Morogoro
102	Uponera	Isongo	Ulanga District Council	Morogoro

Appendix 13: Interview Guide for Key Informants

Introduction

I am Omari Mzee, a doctoral degree student at the Sokoine University of Agriculture (SUA) in the Development Studies Institute. The purpose of this interview is to gather information on “Governance Effectiveness on Capitation Grant and Education Outcomes in Primary Schools in Tanzania: A Case Study of Morogoro Region” from School Committee Chairpersons, Ward Education Coordinators, CSOs, DEOs, MEO and REO. The information you are going to provide will be treated confidential and thus only used for the purpose of this study.

Section A – General Information

School Committee Chairperson (Name, school, ward & district): _____

Ward Education Coordinator (Name, ward & district): _____

District Education Office (Name, district & date): _____

Municipal Education Office (Name, municipal & date): _____

(Objective: A sort of teaser to get key-informants to talk openly)

1. Key informant’s self-introduction
2. Does he/she know the PEDP financial and procurement guidelines?

Section B - Capitation Grant:

(Objective: Find out his/her awareness and knowledge of Capitation Grant, its usage and their satisfaction)

3. *(Let’s talk about some of the things you know about the Capitation Grant)*
 - a) In your opinion, what challenges does the capitation grant system encounter in Tanzania and Morogoro in particular? What could be the way forward?

Area of concentration

Enquire on the involvement of CSOs in the monitoring of capitation spending; on the financial skills of school committees to control the capitation spending; and on the accountability mechanisms that are in place (in the reporting of capitation spending to parents, in record keeping, in convening school committees meetings and in procurement)

- b) How do parents perceive the Primary Education Development Programme (PEDP)?
4. (*Can we discuss some of the things you know about the capitation spending?*)
- a) How do you evaluate the disbursement and management of the capitation grant to Government primary schools in Tanzania or to your school?

Area of concentration

Enquire on the inadequacy of the grant and on the coping strategies to counter the inadequacy; enquire on whether the capitation grant is incorporated in school plans; enquire on the existing control mechanisms to reduce the leakage of the capitation grant during posting to school accounts, and during expenditure at a respective school.

- b) What is your experience on how the school committees adhere to good governance principle in the management of the capitation grants?
- c) Are you satisfied with the use of the capitation grant by (your) school(s)? Can you explain why?
- d) In your opinion, are the school committee members happy to spend their time for school committee work?
- e) If you could do something to improve governance of the capitation grant in primary schools, what would you do?

Section C - Other Levies

Objective: Find out whether other payments still go on in the school despite the Capitation Grant

5. Do (your) school(s) demand(s) fees/levy? Do parents still pay fees/levies to the authorities in your school? (*If YES, can we discuss some of the fees/levies still paid by parents?*)
- a) Can you recall situations where pupils were sent home to collect school fees or levies?
- b) For which particular fees or levies were pupils sent home?

Section D -Impacts on Teaching and Learning

Objective: Find out whether school committee members do think the Capitation Grant has had positive impact or otherwise

6. *(Now let's discuss how the Capitation Grant has affected certain things in (this school).*
- a) How do you say about the impact of the capitation grant on the availability of textbooks to pupils in (this) school; on the quality of teaching and learning improvement in schools?
 - b) What are your opinions on the school collaborations (teacher and parent, head teacher and-teachers, and school committee and teacher/parents/CSOs), and the quality of education offered by primary schools?

(THANK HIM/HER FOR CO-OPERATION)

[PART III, GENERAL INFORMATION: CAPITATION GRANT AND SCHOOL COMMITTEE]

QUESTION		YES	NO	DO NOT KNOW
14.	In your opinion, is the existing institutional framework for Capitation Grant appropriate?			
15.	<i>[If YES to Q14]:</i> Are the existing institutional framework for Capitation Grant adequate?			

16. Who is the main responsible for ensuring the budget of the school is spent correctly? (mark just once)	A. Head Teacher	
	B. School Committee	
	C. Local authorities	
	D. District Education Officer	
	E. Regional Education Officer	
	F. Ministry of education	
	G. Other (specify)_____	
	H. Do not know	

17. How were the school committee members elected?	A. By secret box	
	B. By show of hands	
	C. By nomination	
	D. A mix of secret ballot, show of hands and nomination	
	E. Do not know	

18. Who elected the parents into school committee?	A. Ward Development Council	
	B. Village meetings	
	C. Others (name)_____	
	D. Do not know	

19. What is the usual procedure followed in the process of	A. The committee works as a true partnership of all stakeholders	
	B. Every member gets a fair chance to express views	

decision making at the school committee?

C. School Committee Members receive working papers on complex issues

D. On the recommendations of the Head Teacher

20. In your opinion, would you say the Capitation Grant per pupil per term is enough to meet the needs of each pupil in primary schools?

A. YES

B. NO

C. DO NOT KNOW

21. [If "NO" to question 20]: In your estimation how much, on average would be adequate? _____

22. How would you describe the effect of the Capitation Grant on parents' efforts at financing your school education? Would you say it has

A. Totally failed to reduce the burden

B. Not reduced the burden much

C. Somehow reduced the burden

D. Significantly reduced the burden

E. Cannot tell

23. What is your opinion on:

		Unsatisfactory	Poor	Good	Very good	Excellent
23a	The process of formation of the school committee?					
23b	The current composition of the school committee?					
23c	The process of decision making in the school committee?					

[PART IV, CAPITATION GRANT GOVERNANCE]**A: EFFECTIVNESS**

24. How much you agree or disagree with the following statements?

		Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
24a	Capitation grant is incorporated in the school plan					
24b	Procurement summary is prepared for capitation grant spending at school					
24c	The school comply with Primary Education Development Programme (PEDP) financial and procurement guidelines					
24d	The school keeps records of capitation grant transaction					
24e	All school's capitation grant expenditures are formula-based					

B: RULE OF LAW

25. How much you agree or disagree with the following statements?

		Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
25a	School committee members are knowledgeable of PEDP financial and procurement guidelines					
25b	School committee members are aware of capitation grant that reach school as per formulae					
25c	Cases of fraud in capitation spending are reported to authorities					
25d	Teachers/school committee members accused of mis-using capitation funds are suspended					
25e	Members of the school committee have received training in financial management					

C: ACCOUNTABILITY

26. How much you agree or disagree with the following statements?

		Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
26a	Capitation spending reports are submitted to ward authorities					
26b	Capitation expenditure are presented in parents meetings					
26c	Capitation disbursements and expenditures are posted on notice boards					
26d	CSOs have access to capitation spending records					
26e	School committee members are happy to spend their time for school committee work					

D: PARTICIPATION

27. How much you agree or disagree with the following statements?

		Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
27a	Parents in this school are involved in planning for capitation items					
27b	Procurement summary is submitted to school committee for approval					
27c	The school is frequently visited by CSOs for monitoring purposes					
27d	CSOs have stronger voice into school budget process					
27e	CSOs have enough input in capitation grant usage					

E: BUDGETARY DISBURSEMENT TREND

		YES	NO	DO NOT KNOW
28a	Is capitation grant adequately disbursed to your school?			
28b	Is capitation grant timely disbursed to your school?			
28c	Are you happy with the trend of budgetary disbursement of capitation grant to your school?			
28d	Does this school encounter any problems obtaining the funds?			
28e	Is the formula of the fund set in accordance to your plan?			
28f	Are the disbursement of funds at Council level affected by favoritism?			
28g	Are you happy with the current formula of capitation grant?			

29. In your opinion what should be done to improve governance of the capitation grant in primary schools? _____

THANKS FOR YOUR CO-OPERATION

Appendix 15: Documentary Review Checklist

			2007/08	2008/09	2009/10	2010/11	2011/12
1a	Teachers	Male					
		Female					
1b	Pupils	Male					
		Female					
1c	Classrooms						
1d	Desks						
1e	Textbooks						
1f	Pit-latrines	Male					
		Female					
1g	Capitation grant received						
1h	Teachers' level of education	Certificate					
		Diplomma					
		Degree					
		Others					
1i	Teachers' age	Less than 30 years					
		31-50 years					
		Above 50 years					
1j	School committee members	Male					
		Female					
1k	Pupils sat for PSLE	Male					
		Female					
1l	Pupils pass the PSLE	Male					
		Female					
1m	Pre-primary	Pupils					

Appendix 16: Hierarchical/stepwise linear regressions printout.

REGRESSION

```

/DESCRIPTIVES MEAN STDDEV CORR SIG N
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA CHANGE
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT PR
/METHOD=ENTER PTR DIST PDR CPR TPR PREPC
/METHOD=ENTER CG
/METHOD=ENTER EFFMODE RULEMODE ACCOMODE YIP FT.

```

Regression

[DataSet1] C:\Users\OMAR MZEE\Desktop\ANALYSIS4.sav

Descriptive Statistics

	Mean	Std. Deviation	N
Pass rate	48.7843	23.95360	102
Pupil toilet ratio	67.0784	32.71439	102
School distance to council headquarters	37.1265	34.22588	102
Pupil desk ratio	4.3235	2.38046	102
Classroom pupil ratio	73.0000	42.91876	102
Teacher pupil ratio	49.8529	23.24574	102
Preprimary classes	.61	.491	102
Capitation grant	2.2381E6	1.49701E6	102
Effectiveness Mode	4.0588	.75549	102
Rule of law Mode	3.5686	1.05079	102
Accountability mode	4.1471	.68429	102
Years in the position	2.03	.895	102
Financial training	.24	.426	102

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Preprimary classes, School distance to council headquarters, Pupil toilet ratio, Classroom pupil ratio, Pupil desk ratio, Teacher pupil ratio ^a		. Enter
2	Capitation grant ^a		. Enter
3	Financial training, Accountability mode, Years in the position, Rule of law Mode, Effectiveness Mode ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Pass rate

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.575 ^a	.331	.289	20.19899	.331	7.840	6	95	.000
2	.603 ^b	.364	.317	19.80204	.033	4.847	1	94	.030
3	.636 ^c	.405	.324	19.69134	.041	1.212	5	89	.310

a. Predictors: (Constant), Preprimary classes, School distance to council headquarters, Pupil toilet ratio, Classroom pupil ratio, Pupil desk ratio, Teacher pupil ratio

b. Predictors: (Constant), Preprimary classes, School distance to council headquarters, Pupil toilet ratio, Classroom pupil ratio, Pupil desk ratio, Teacher pupil ratio, Capitation grant

c. Predictors: (Constant), Preprimary classes, School distance to council headquarters, Pupil toilet ratio, Classroom pupil ratio, Pupil desk ratio, Teacher pupil ratio, Capitation grant, Financial training, Accountability mode, Years in the position, Rule of law Mode, Effectiveness Mode

NOVA^d

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	19191.342	6	3198.557	7.840	.000 ^a
	Residual	38759.913	95	407.999		
	Total	57951.255	101			
2	Regression	21091.887	7	3013.127	7.684	.000 ^b
	Residual	36859.368	94	392.121		
	Total	57951.255	101			
3	Regression	23441.603	12	1953.467	5.038	.000 ^c
	Residual	34509.652	89	387.749		
	Total	57951.255	101			

- a. Predictors: (Constant), Preprimary classes, School distance to council headquarters, Pupil toilet ratio, Classroom pupil ratio, Pupil desk ratio, Teacher pupil ratio
- b. Predictors: (Constant), Preprimary classes, School distance to council headquarters, Pupil toilet ratio, Classroom pupil ratio, Pupil desk ratio, Teacher pupil ratio, Capitation grant
- c. Predictors: (Constant), Preprimary classes, School distance to council headquarters, Pupil toilet ratio, Classroom pupil ratio, Pupil desk ratio, Teacher pupil ratio, Capitation grant, Financial training, Accountability mode, Years in the position, Rule of law Mode, Effectiveness Mode

d. Dependent
Variable: Pass rate

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	76.743	7.010		10.948	.000
	Pupil toilet ratio	-.008	.066	-.012	-.127	.899
	School distance to council headquarters	.026	.079	.037	.331	.742
	Pupil desk ratio	.615	.976	.061	.630	.530
	Classroom pupil ratio	.018	.051	.032	.347	.730
	Teacher pupil ratio	-.644	.123	-.625	-5.249	.000
	Preprimary classes	-.342	4.167	-.007	-.082	.935
2	(Constant)	72.550	7.131		10.174	.000
	Pupil toilet ratio	-.046	.067	-.063	-.691	.491
	School distance to council headquarters	.067	.080	.096	.845	.400
	Pupil desk ratio	.709	.957	.070	.741	.461
	Classroom pupil ratio	.011	.050	.020	.228	.820
	Teacher pupil ratio	-.662	.121	-.642	-5.491	.000
	Preprimary classes	-1.982	4.153	-.041	-.477	.634
	Capitation grant	3.189E-6	.000	.199	2.202	.030
3	(Constant)	73.843	15.039		4.910	.000
	Pupil toilet ratio	-.034	.068	-.047	-.500	.618
	School distance to council headquarters	.112	.084	.160	1.339	.184
	Pupil desk ratio	.613	.975	.061	.629	.531
	Classroom pupil ratio	.026	.051	.046	.499	.619
	Teacher pupil ratio	-.702	.123	-.681	-5.710	.000
	Preprimary classes	-3.144	4.249	-.064	-.740	.461
	Capitation grant	3.554E-6	.000	.222	2.429	.017
	Effectiveness Mode	-.662	3.119	-.021	-.212	.832
	Rule of law Mode	-2.588	2.118	-.114	-1.222	.225
	Accountability mode	3.904	3.530	.112	1.106	.272
	Years in the position	-4.195	2.429	-.157	-1.727	.088
Financial training	7.410	4.978	.132	1.488	.140	

a. Dependent Variable: Pass rate

Excluded Variables^c

Model	Beta In	t	Sig.	Partial Correlation	Collinearity Statistics	
					Tolerance	
1	Capitation grant	.199 ^a	2.202	.030	.221	.826
	Effectiveness Mode	.002 ^a	.025	.980	.003	.918
	Rule of law Mode	-.084 ^a	-.951	.344	-.098	.903
	Accountability mode	.055 ^a	.624	.534	.064	.925
	Years in the position	-.095 ^a	-1.079	.283	-.111	.905
	Financial training	.072 ^a	.838	.404	.086	.960
2	Effectiveness Mode	.020 ^b	.236	.814	.024	.910
	Rule of law Mode	-.086 ^b	-.998	.321	-.103	.903
	Accountability mode	.049 ^b	.574	.568	.059	.925
	Years in the position	-.113 ^b	-1.311	.193	-.135	.897
	Financial training	.088 ^b	1.044	.299	.108	.954

- a. Predictors in the Model: (Constant), Preprimary classes, School distance to council headquarters, Pupil toilet ratio, Classroom pupil ratio, Pupil desk ratio, Teacher pupil ratio
- b. Predictors in the Model: (Constant), Preprimary classes, School distance to council headquarters, Pupil toilet ratio, Classroom pupil ratio, Pupil desk ratio, Teacher pupil ratio, Capitation grant
- c. Dependent Variable: Pass rate