

Meaning and Experiences in Managing Primary Education Development Programme School Funds among Public Primary Schools Head Teachers in Tanzania

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Abstract

The main purpose of the study was to understand the meaning and experiences of primary schools head teachers in managing Primary Education Development Programme (PEDP) funds. Data was collected using semi-structured interviews with head teachers at public primary schools. Seven informants were selected from a number of schools based on educational attainment and experience serving as a head teacher. Interviews were recorded, transcribed verbatim and analysed systematically. Direct school funding has only offered limited solutions to resources acquisition in schools due to availability of insufficient funds in schools. Secondly, schools do not have full autonomy to use the allocated funds to fulfil locally determined school requirements. Thirdly, at school levels there is a state of confusion between participatory decision making and the issue of taking responsibilities. Fourthly, there is a need and urgency to build their capacities through continuous trainings. Based on these conclusions, the study recommends for systemic approach to understanding allocation of PEDP funds in order to improve quality of education in public primary schools in Tanzania. Finally, for head teachers and other stakeholders to act and facilitate effective implementation of educational programmes such as PEDP, there is a need and urgency to build their capacities to competently manage these educational programmes.

Keywords: Primary Education Development Programme, Public Primary Schools, Head Teachers

Introduction

Primary Education Development Programme (PEDP) is an effort to translate the 1995 Tanzania's Education and Training Policy (TETP) and the Education Sector Development Programme (ESDP) into feasible strategies (URT, 2006). It is argued that PEDP compelled the government of Tanzania to develop the capacity for school to manage at various levels including management of funds primary school levels (HakiElimu, 2007). Thus, in implementing the programme, the Government of Tanzania now distributes funds directly to schools for acquisition of educational resources and services. It is significant to note that management of

school funds is very important for the effective operation of the school routine (Mestry, 2004; Motsamai et al., 2011) and management of public primary schools funds in particular. Thus, under Primary Education Development Programme, management of school funds was supposed to be efficient and reflected in enrolment and expansion, quality improvement, capacity building, institutional arrangements and responsibilities, cross-cutting issues, monitoring and evaluation, financial resources and utilisation of which management of school funds is one of the component (URT, 2005).

Although evidence suggests that increased financial devolution expands community involvement in schools, there can be conflict between shared decision making and clear accountability (Knight, 1993), the improvement of management of school funds is equally important (Manara, and Mwombela, 2012). Since head teachers are dominant actors in school administration and have experience practically management of school funds under PEDP. However, despite the government effort to disburse funds directly to school under PEDP, there is still paucity of empirical support to explain how head teachers understand and make sense of the management of school funds in public primary schools (Mushi, 2006; URT, 2007). Most of the school funds management studies have focused quantitative measure of flow of funds and survey in nature (Carlitz, 2007; Claussen and Assad, 2010; HakiElimu, 2007; Policy Forum, 2009; Uwazi 2010).

Some studies and available empirical evidence regarding school funds in public primary schools reveal discrepancies between the allocation, disbursement and actual use of school funds, which bring challenges to both educational quality and financial data (HakiElimu, 2003), fair and equitable across schools (Baker, 2009) and funding differences between and within district schools (Guin et al., 2007). Such studies have focused on looking at the distribution and flow of funds from central to districts and schools level. Others have surveyed the availability of appropriate documents in schools such as PEDP documents and have revealed that about twenty four head teachers were not in possession of the PEDP II document (HakiElimu, 2011). A recent investigation discovered that head teachers as accounting officers keep financial records appropriately, but the study did not identify the documents and head teachers' views of the documents in relation to funding procedures (Manara and Mwombela, 2012). Predominantly, this has had an influence on the management of funds in public primary schools, and calls for a search into meanings that head teachers attach to the management of funds in public primary schools.

In other countries such as Kenya, a study in public primary schools revealed the challenges faced by the school management in implementing free primary education (Cheruto and Benjamin, 2011). This suggests that there are concerns about how resources are managed, especially school funds, which are the most significant resources for implementing educational goals. On the contrary, financial management in schools in the Mafeteng district of Lesotho in southern Africa revealed the importance of and need for relationships and communication with stakeholders as well as the control of financial records as the role of the school financial

management leader (Motsamai et al., 2011). The findings concentrated on stakeholders' involvement, which is similar to participatory decision making or having a representative in the form of School Committee.

Although literature agrees that effective management of school funds is important for the daily school routine and the provision of quality of education (Victoria Audit General's Report, 2009), in Tanzania most of the studies have surveyed the flow of funds from the central to school level during PEDP. In order to get an understanding into practices of the allocation of funds during PEDP, analysis needs to provide details of processes and dispositions in schools. Thus, understanding of how PEDP funds are managed in schools is necessary to provide a real picture of the position of educational resources to provide education in public primary schools. Unfortunately, there is lack of clear understanding and evidence on how school funds are managed from the perspective of the head teachers. There is a need in this case to investigate how head teachers manage PEDP funds in public primary schools, which is the essence of this phenomenological study. Therefore, this study examines head teachers' meaning and experiences in managing PEDP funds in Tanzania public primary schools.

Objective of the Study

The general purpose of this qualitative phenomenology study is to explore and understand the meanings head teachers make and the experience they have as they undertake activities in managing school funds. Secondly, the study seeks to determine how these meanings and experience are created in relation to the management of school funds in Tanzanian public primary schools. Specifically, the study seeks to examine and gain head teachers' insights by focusing on their meanings, understanding and experiences in managing school funds. This study was guided by the following two major research questions and corresponding sub questions in investigating the phenomenon.

Methodology

Research Design

This investigation generally followed the qualitative paradigm since the purpose was to provide insights into the meanings and experience of head teachers in managing school funds. Based on the purpose and research questions this study is based on the phenomenological inquiry. This approach was relevant as it explored head teachers' knowledge, attitude and experience of managing school funds. In this study phenomenology as a method of enquiry was appropriate to answer the research questions.

Participants of the Study

The background for participants of the study is presented in Table 1

Name	Sex	Age	Marital Status	Educational Level	Professional Experience	Experience as a Head Teacher
Bongos	M	36	Married	First Degree	12	5
Caspian	M	43	Married	Diploma	12	7
Ezekiel	M	43	Married	First Degree	18	8
Gracia	F	53	Married	Diploma	32	4
Jamwitu	M	53	Married	First Degree	27	7
Julie	F	42	Married	First Degree	21	5
Mbogo	M	50	Married	Masters	20	8

Data Collection Procedure

This study presents its findings from the in-depth interviews data. In research, techniques or measures are devices that are used to gather information from subjects or respondents (McMillan and Wergin, 2010). Information on the management of school funds in public primary schools was obtained by the researcher through in-depth interviews. An explanation of the researcher as a data collection instrument and its appropriateness is presented and discussed in subsequent sections.

Managing Data and Coding Process

In order for the researcher to manage the data and the coding process, the transcripts were cut down portions in relation to the research questions. The portions were read repeatedly in order to identify codes and relative themes. In order to generate codes, the researcher read the transcripts with some analytical questions. What specific conceptions do participants use to describe the phenomenon? How do participants interpret events relating to the management of school funds? What do participants' descriptions mean? In this regard, the researcher generated different codes from significant phrases, the opinions of participants and responses to the research interview questions. Similar concepts and phrases relevant to the research question were underlined and highlighted in order for the researcher to grasp the relationships and to generate themes. Similar repeated ideas were organized into themes. However, although some significant texts and phrases seemed to be unrelated to the research questions, they were essential for incorporating a description of fundamental structures.

Results and Discussion

Based on the interview, four main themes were emerged namely allocation of funds, accountability, Control of funds, and competence and traits. Each of theme come out with their own sub-themes as demonstrated in Table 2.

Table 2: Summary of Themes and Sub Themes

Themes	Sub-Themes
Allocation of funds	<ul style="list-style-type: none"> • Constrained funding (Bureaucracy, Insufficiency & inconsistency Deferred/delayed disbursement) • Controlled guidelines (Redundant procedures, Parroting Budget, Extended procurement)
Accountability	<ul style="list-style-type: none"> • Roles and Responsibility (Responsible head teacher, Challenging roles) • Principles/Standards (Compliance with instruction, Adherence to ethics, Sharing information/Reporting)
Control of funds	<ul style="list-style-type: none"> • Relying on limited income • Selecting options/Prioritizing • Accepting duties • Participatory decision
Competence and traits	<ul style="list-style-type: none"> • Personal aspirations • Educational level • Democratic leadership • Support and confidence • Mindfulness of school money

Allocation of Funds

Allocation of emanated from the general idea of grouping sub themes that relate to problems in funding which was conceivable in descriptions of head teachers. Head teachers explained their concern and perception of the process of funding as not functioning as they supposed. Under this theme, two sub-themes are related as derived from descriptions of head teachers. The sub themes that emerged on allocation of funds are **constrained funding** and **controlled guidelines** with regard to receipt and use of school funds with corresponding interrelated concepts.

Constrained Funding

The seven head teachers felt that the management of school funds was challenging. Altogether, the interviewed head teachers were generally pessimistic about the processes pertaining to school funding as well as its future. They viewed this phenomenon, particularly in the era of PEDP, as a new obligation comprising a wide range of tasks that are different from general

curriculum role they were trained to undertake as teachers unlike secondary school heads. Although they had to deal with the situation in the school context, the head teachers had no choice other than to unquestionably make sure that the daily school routine functions as expected. All seven head teachers revealed that the schools they were leading had some problems relating to allocation of funds as a result **of bureaucracy, insufficiency and inconsistency in funding and deferred disbursement.**

Bureaucracy

All seven head teachers viewed the management of school funds as a matter of conforming to the directives issued by the government departments under which schools operate, as they could not plan and expend without authorization and they could not diverge from prescribed arrangements. Ezekiel unequivocally explained about planning based on prearranged allocations in percentages. He inquired:

What I do now with the amount of money received in the school bank accounts as of now we allocate thirty percent for repairs, another thirty percent for teaching and learning materials, twenty percent for recurrent administrative expenditure and twenty percent for examination costs.

The above argument implies that head teachers and schools not only implement centrally determined procedure, but they see it as inappropriate for all schools to budget and follow the procedure. What is revealed in the narrative is that a budget for one school may not be the same for another school or even for the same school on a different year. But again, although the decisions are consistent with the plans made by teachers and school committee members, head teachers feel that head teachers were supposed to have discretion for expending the funds by considering school context. Ezekiel explains, I have no choice and I cannot decide beyond the specified percentages and plans but I know what the school needs when the need is necessary.

Similarly, the management of school funds was inferred by head teachers as involving processes that were administratively complex and tedious for them given the multiple roles they have in schools. They considered that the administration of funding in the school context was difficult, lengthy and tedious particularly when they followed for the authorization for spending the funds. Some of the head teachers interpreted rules and regulations pertaining to the disbursement and expenditure of school funds as constricting and involving some challenges. Fundamentally, head teachers had little control over budgeting and many decisions regarding school funds were made centrally. In this regard, Mbogo explained:

There are many restrictions for individual schools regarding PEDP funds. I personally have limited decision-making power and all rules and regulations are made by TAMISEMI [stands for Prime Minister's'

Office Regional Administration and Local Government (PO-RALG)] and the Municipal Council Office for schools to implement...schools do not actually make decisions on how to use the money but follow the guidelines, I think the departments responsible have to consider the school environments and their differences.

Insufficiency and Inconsistency

The head teachers of all seven schools have experienced inadequate funding, and identified variations in the arrangements for disbursing the capitation grants to the school bank account as a hindrance to the appropriate administration of school funds. They regarded the lack of adequate funds in schools as a burden, preventing them from effectively administering school routines. All the head teachers were concerned about the management of school operations owing to the government's failure to disburse the amount of dollars specified in the PEDP documents. Gracia shared her experience of the shortage of funds that prevented her achieving school objectives and talked about the amount of dollars that is specified for each pupil. She remarked:

In my three years in this school, the school has not received the whole value of ten United State Dollar (10US\$) that was approved for each registered pupil. Imagine how you can achieve the school's goals with the unplanned small amount of dollars! It is a bit surprising...sometimes we can even receive less than one dollar. We cannot reach anywhere. It needs funds to operate a school...many things, stationery, chalks, printing examination and even for emergency cases.

Gracia like all other head teachers depended on funding from the government for both school development and recurrent expenditure. They understood that schools could not successfully function if there was insufficient funding for them. For example Jamwitu mentioned:

Sometimes you just do not know where to obtain money for everyday school activities when the government has not put the funds in the school bank account for the daily routine. Months can pass without any quarterly allocation... we work without money and even if it is allocate, it not sufficient enough to cover all the costs.

Deferred Disbursement

The head teachers of the seven primary schools viewed the delayed disbursement of capitation funds as a factor inhibiting the appropriate administration of schools. Caspian thought that the government's determination to eliminate school fees in government-maintained primary schools was a significant decision, but he was mystified as to why funding was delayed in these schools. He maintained:

It was a remarkable decision of the government to abolish school fees...each school was supposed to receive funds based on the enrolment...total number of pupils in a school and we (head teachers) were told we would receive a capitation grant every three months. But at present who cares?

The head teachers admitted the government mission to eliminate school fees, but they doubt whether it could manage to sustain the distribution of funds in all public schools. With this situation, there is crisis in public schools as portrayed by head teachers that have been brought by late distributions of funds. Caspian insistently grieved over the processes:

The school suffers for four, five or six months without any notification whatsoever. I wonder why when there are problems with processes such as delays in disbursement we do not receive a written notice.

Controlled Guidelines

Controlled guidelines as one of the sub themes emerged from head teachers' descriptions consist of three major issues, namely **redundant procedures, parroting budgets and extended procurement**. The head teachers felt that the guidelines and procedures for using Capitation funds were too restrictive and difficult to adapt to the school context and for resolving school problems. Most of them followed the guidelines to avoid problems during auditing and it was difficult for head teachers to utilize school money without using the guidelines. For most of the head teachers, it would be better to use the funds to resolve real problems. Bongos explained: Fixed directives are given for the use of capitation grants. Without doubt, I try to follow them as they are because I don't want the auditors asking questions. In a real sense, there are some issues we need to resolve in our school which are not related to the instructions given by the government. I don't mean that school money has to be used as I feel but we need to think through many issues. For example, we can suffer damage due to natural disasters such as strong winds or injuries among pupils, which all need an immediate response. He inquired with surprise, where can a school get money when you cannot bend the rules on how to use capitation funds? Head teachers associated the management of school funds with matters that were inherent in decision making over the use of school money. The head teachers would prefer to look for ways to obtain funds to solve school problems, one of the frequently suggested means was to collect some contributions from parents but they are limited by rules and regulation to do so.

Redundant Procedure

All seven head teachers perceived that the procedure for obtaining funds from the bank and paying money to suppliers is unnecessarily repetitive. Julie indicated that she did not like following procedures which were monotonous to get the funds. She preferred a system that enabled her to resolve practical problems. Julie stated, We need a procedure but not a tedious

process...because when for example you want to withdraw money from the bank you have to go to the Municipal Council Office several times to get the signatures of officials...you go to the committee meeting and then, the vouchers...cheques and some others...for me it is not only tiresome but it is also costly. We have many issues to deal with in our schools not just going to get the signatures of officials. I wish we could have a speedy system that reflects present school problems. Jamwitu and Caspian felt the same that procedure for using schools funds should be designed so that head teachers do not waste time in municipal offices looking for authorization and signature just to draw money from the bank and use it for the school. Caspian remarked:

It is not easy getting school funds; it's more than just withdrawing the money from the bank and planning for its use. It not that simple, we waste a lot of time waiting for signatures. The processes are so complex in the municipal council. The current practice is tedious....We need to sidestep the process.... I desire a different workable way to speed up the process.

Parroting Budget

In this study, head teachers revealed and attributed that the essence of budgeting in public primary schools appeared as parroting. It is a standardized categorization which all the schools have to follow regardless of school context. All seven head teachers acknowledged that schools merely implemented centrally determined instructions, rather than a budget emanating from individual schools. Based on head teachers' responses, there was no budgetary pattern that would distinguish the budget of one school from that of another school. Ezekiel like other head teachers explained that the use of fixed classification of percentages demanded by the central government is an act of imitation. My school and in fact let me say all schools (public primary schools) merely mimicry classifications of percentages from upper levels (sic!).... I personally don't know the reason for such categorization, and I don't think any of us (head teachers) can explain why. It came just as instructions to be followed. No question, nobody would dare ask, it's just that we cannot ask why? In this regard, the arrangements for using school money are conveyed in plain words what some head teachers called imitation of centrally determined classification of percentages.

Extended Procurement

Obtaining materials for educational purposes was one of the subjects interpreted under controlled guidelines. For the head teachers, procurement provides the opportunity for the school to obtain relevant materials on time. Although only one head teacher was in possession of the procurement manual, the head teachers perceived and understood PEDP procurement to be a lengthy process. Mbogo commented:

As far as procurement is concerned, I dare to say the procedures are good but the problem is it takes too long to obtain stuff like boxes of

chalk. Imagine, can you wait for up to two weeks without chalk because the procurement procedure must be followed!

The head teacher seems to suggest a need to have a more convenient procedure for procurement of school materials. Typical comments such as two weeks communicate the real situation that takes public school to obtain some materials. Virtually, the current procedure takes too long to acquire school materials that are needed for daily uses that would suggest petty cash processes rather than formal procurement procedure. In this regards the head teachers further argued:

...pieces of chalk are needed immediately, we cannot wait for a week or two just for the purpose of following procedure or processes. I don't think it is right; it is useless to be in school without any teaching materials whatsoever.

Accountability

This section presents findings on accountability practices of head teachers, specifically pertaining to the management of school funds as head of public primary schools.

Roles and Responsibilities

The results indicated that most head teachers perceived themselves as **being responsible** and that, in combination, the findings specify the **challenging or rather roles** conflict in meeting accountability benchmarks and professionalism as they try to respond to both teaching and administrative roles.

Responsible Head Teacher

The head teachers understood that the position of being the head of a school meant that were responsible for school money. Most of the head teachers also said that although they gave responsibilities to teachers, the head teacher remain responsible for the misappropriation of school funds under PEDP as well as other school money. In this regard, Mbogo pointed out:

Yeah! There is a financial teacher. This teacher ensures that all the necessary documents and receipts are in place in relation to purchases. We have a teacher responsible for the school store that ensures that materials and equipment are kept safely, and a teacher is responsible for school maintenance. I personally however oversee all of them and ensure everything goes as planned, because if anything goes wrong, I am the first to be blamed.

Although making decisions about the use of school funds was in most cases done collectively, the narrative above shows that whenever there was mismanagement of school funds the head teacher had to take full responsibility for the misuse or loss of funds. Mbogo talks of ...because if anything goes wrong, I am the first to be blamed. For most of the head teachers revealed that

they are actually at risk if anything goes astray as regard to school funds. Additionally, Julie explained that, in most cases when there is misuse of funds the head teacher is responsible for the mismanagement of school money. For the head teachers, idea that head teachers take responsibilities for misappropriation of school funds suggest that there is contradiction between how decisions are supposed to be made and who should be responsible. On the contrary, the statements indicate that participation of members of school committee is only necessary in the process of making decisions over the use of funds but not taking responsibility of the decisions that were made in schools.

Challenging Roles

Most of the interviewed head teachers viewed their responsibility for the management of school funds as immense given the roles that they have in their respective schools as administrators. The head teachers explained how being accountable interferes with other headship roles. Jamwitu explained:

First and foremost, as a head teacher, I was trained in the college (literally a teacher) to teach pupils but coincidentally the government decided that head teachers should manage school money as well....

Although the above statements sound unpleasant, they reveal a bitter fundamental truth that head teachers were generally trained to teach and not to become school administrators. More importantly, in addition to being a head of school, the head teacher explains extra obligation that he has to take as a head of the school. This situation was revealed by all the head teachers that were interviewed. Their statements implicitly explain that head teachers enter into headship without thorough preparation; it appears that they have to accept the offer coincidentally and be ready to take leadership roles. In this regard, he asserted:

I am the school administrator, and have to supervise pupils, teachers and other members of staff. I have many responsibilities other than being the head. I have to teach, in fact, I teach standard seven and now I am preparing to teach standard six! With all the multiple roles, I have to prepare different financial reports and send them to the municipal office, let alone the inspection when auditors come in my office for two to three days....it is hectic and hampers other day-to-day activities.

Principles/Standards

The findings indicated that most of the head teachers apparently perceived that they **adhered to instructions** without objection provided they were given by the higher authority **adhered to ethics** and **shared information** in the school locality as a means of conforming to professional and accountability standards.

Compliance with Instructions

The head teachers perceived that they had to act in accordance with all the instructions given by the municipal council and ministries to meet accountability standards. They focused on following the instructions circulated to them in various formal documents such as circulars and letters. In this regard, Bongos pronounced:

We (as a school community) decide, but generally on the basis of directives, letters and circulars from higher authorities. As a school, we have priorities, but this doesn't mean we have a self-directed choice, the school functions on directives; we work on orders, administrative principles.

As noted above, the head teachers seemed to obediently follow and apply principles articulated in different letters and circulars for fear of the auditing procedures, we are being assessed on the basis of the directives, although they would have chosen what was best for the schools as head teachers. For the head teachers, if it was at all possible, they would have preferred to make decisions based on school priorities. It can well be noted from these statements head teachers and other members know better what is needed and necessary for their schools. In other words, head teachers know the contexts of the school and so they spend resources on the ground of what is required in a particular time. However, owing to head teachers' knowledge of school setting, there was a common understanding that they could better influence decision making over the use of school funds than merely follow what was ordered from the top authority. For example Bongos argued that:

...although we (head teachers) have the ability and competence to choose what is best for our schools. I think the reason for meeting the requirements of these directives is just commitment on the part of the head teacher, especially to become more responsible, because at the end of the day we (head teachers) are being assessed (auditing) based on the directives.

Adhering to Ethics

Six of the head teachers thought that conforming to moral values and integrity is important for the appropriate use of school funds. The head teachers directly linked expending school money to the welfare of pupils. Julie believed that it is reasonable to follow rules and regulations to make maximum use of school funds. In commenting on being accountable for school funds, she indicated:

A head teacher must be honest and ensure that rules, regulations and procedures concerning school money are strictly followed for the benefit of pupils...it includes involving all stakeholders especially teachers in making decisions on the use of school funds although the

head teacher remains in charge of the funds, every resource in the school is under the control of the head teacher and she (he) is the one responsible.

Julie like other head teachers highly believed the issue of honest as a means to make full use of school funds. The head teacher described very positive keeping to rules while at the same time involving necessary individuals in decision making on the expenditure of school funds. Notwithstanding of the value head teachers place on the question of integrity, Julie acknowledged that the head of a school is the most responsible to control all school resources. With regards to ethics, there was real general agreement among head teachers, some even placed management knowledge and skills second to moral standards. Julie described it as a necessary condition, a head teacher can follow rules and regulation, but if he is not honest he can just misuse the funds, and he is in for it, to me ethics the basic

Information Sharing/ Reporting

All the public primary school head teachers viewed the regular report writing as being answerable to the municipal authority. Head teachers disseminated information on receipt and expenditure of funds allocated to schools. They submitted reports on the school's income and expenditure at the right time when they were requested to do so. Like other head teachers, Julie described, I know, I have to present information on the income and expenditure of school funds and I'm aware of that, such as the way we supposed to receive the funds four times a year though we sometimes do so to comply with auditing procedure and sometimes write to the municipal authority when asked to do so. The head teachers in this study demonstrate awareness reporting issues pertaining to receipt and expenditure of funds. However, it was revealed in this study that there were some discrepancies in documentation amongst different schools. But it was significant to note that the most important thing is focusing on information on receipt and expenditure of funds. Julie clearly echoed her views: In the reports we have to state clearly the amount of funds received and the way the funds have been expended. In spite of the reporting, the head teachers considered that auditing was meant to harmonize reports and practices. From then on and from time to time officials (auditors) from municipal office come to school to inspect the validity of the reports which we sent them and see the real school situation...the actual condition on the ground. Deeply rooted from these statements is the fact that reporting of the receipts of funds (which were not regular) was essentially done for granted to comply with what actually was supposed to be done or requested from the upper authorities. Bongos and all the head teachers presented information and displayed in the head teacher's office and elsewhere. He described the putting of information on income and expenditure on notice boards as part of controlling school money and making school heads account for the decisions made. The head teacher maintained:

To have a clear idea of school money..., I think everyone in the school community needs to get the information. I think it's critical to enable them (higher authorities) to monitor what is going on with the capitation grant and other sources of money. I think in this way, they

can make the school (head teacher) explain matters and have well-informed discussions with parents, teachers and the rest.

Control of Funds

The results on the theme control of school funds focused on how head teachers managed the allocated funds in different circumstances. This theme represents how head teachers could control and manage of school funds and their understanding. The sub themes under control of limited funds are **relying on limited income, selection options or prioritizing, accepting duties** by classifying events to reach goals of which head teachers have to accept duties by observing progress and determining whether resources were wisely used and the last sub theme is participatory decisions where head teachers explained issues of shared value transparency.

Relying on Limited Income

All of the public primary school head teachers that participated in this study revealed that schools relied on capitation grants to strategize school activities. These head teachers could not rely on sources that were unreliable such as parental contributions to strategize school activities. They all explained that school budgets were determined after receiving capitation funds from the municipal council. The head teachers had to squeeze the school plan to fit into amount of funds allocated at a particular time. Mbogo revealed, we depend on two sources of income. I am assured of the capitation grant although we receive little and behind time... This statement suggests it is likely that head teachers work with hardship in struggle to try to deal with the situation. As revealed previously, head teachers are hampered by insufficient funding to carry various programmes in schools. The limited sources of fund and that the only reliable source is not sufficient to cover all the costs. Alternatively, head teachers could request parental donations, but again, it is beyond their discretion to do so unless authorization is approved from higher authorities. As Mbogo revealed, it is difficult to ask parents to contribute nowadays unless you have a permit. It's rare to have one. So we have to fix the school budget with amount we receive from the government. That's it. We accept the situation and everybody knows that the school has to operate on this (capitation). With scarcity of income, it can be argued that head teachers tried to work hard to ensure important material are in place for school programmes to continue. They seem to devote time and ability for the betterment of the schools, thus it is vital for the government to maintain her commitments of to enable school achieve educational goals.

Most of the head teachers maintained that they accomplished school activities with inadequate funding. They reported having to work with discrepancy between the capitation funds disbursed to schools and actual school demands. Periodically, they would look at the previous capitation amount disbursed to school in order to plan for forthcoming school demands. For instance, Ezekiel stated:

I have to look to the future, and plan for the school. Well, the school hasn't enough sources and the money from the government is very little. We can't relax. We have to work on the little we get....Always before the school re-opens each term (primary schools have two terms per year each with a short break) we have to sit and decide. We consider what was going on in the first term. After that we make arrangements for school events for the coming term.

Selecting options/Prioritizing

In this study, all of the head teachers described how they made decisions to ensure the utility of school money. They focused on school priorities. Their main concern was to choose different possibilities for expending the capitation grant from the specified centrally determined alternatives. Julie mentioned how they identified the issues to be accomplished in order to control the use of funds. She described:

I said before the process begins when the money is deposited in the bank. We have to have a bank balance to see what we can do as a school. Now, with the amount we have in the bank, I have to stand up to submit the balance before the staff gathering. Through this meeting we first have to select the most important things to be done.

It is clear from the above statements that setting priority was imperative for head teachers to effectively use the limited resources that they mentioned throughout the study. Such working decisions provided experiences for head teachers to determine what comes first among many choices, expressions such as we have to select the most important things to be done substantiate the idea of arrangement of issues in order of importance. However, in this study it was revealed that every time in arranging activities, academic matters preceded other issues in schools. This was revealed when head teachers talked about selection of best alternatives decision making. For example, Caspian in making decisions about the use of school funds on the basis of choices he revealed that, I have to bring together teachers (teachers' meeting) to choose the most necessary things first for pupils (this is the target). For Caspian, pupils' academic requirement was a priority. He also revealed, —As for me the school committee meeting is just there to approve the needs that we see as appropriate in the teachers' meeting.

Accepting Duties

The head teachers made an effort to see that strategies are carried out to accomplish school plans. For instance, Mbogo would receive suggestions from teachers who were entrusted with certain responsibilities. I have confidence in all the teachers. My office receives opinions from everyone in this school. But we have teachers with particular responsibilities....financial teacher, logistics teacher and academic teacher. In accommodating opinion from other, head teachers were also concerned about the division of work. They demonstrated concerns of special duties carried by other teachers and support that they received as an important

component to perform their duties as heads. With regards to support in relation his duties Mbogo expressed, they support me, I take their suggestions, and I receive their comments to build our school. He also used his influence as a head teacher to get others to agree with him about important decisions that would enable the school to realize a plan. Mbogo explained, I normally sit down with these teachers (financial teacher, logistics teacher and academic teacher) before any staff meeting. I set the agenda. We then discuss, share our views, and fix issues that would benefit pupils. Head teachers believed that one of the duty was to influence decisions. The way in which head teachers influenced others in formal meetings is perceived as the successful means to perform their duties. In other words, these meetings were a strategy to influence decisions as well.

Participatory Decisions

In making decisions over the use school money, head teachers underscored the importance of stakeholders taking part in making decisions over the use of school money. They felt that participatory decision making in the school context make the school a team, and that decisions concerning the use of school funds and all other school accomplishments were linked to everyone in school rather than the head teacher alone. In this regard, Gracia stated:

As head teacher I can't do everything, to me working as a group is the most important thing. We have assistant heads, teachers, school committee members, mwalimu wa fedha2 (a teacher concerned with keeping all records of school money), and heads of departments. It is through the cooperation of everyone that the school can reach where we want to go, each one of us is involved and I believe plays the role that is assigned.

Gracia tended to be confident about group decision making that creates a feeling of togetherness. She believed that collective ownership of the school and its achievements was a result of participation, particularly when developing different school programmes such as the use of school money in PEDP as observed above. Thus, for her, participatory decision making is the foundation for attaining school goals, which implies that any failure in school should not be viewed as the failure of the head teacher but everybody involved - the entire school.

Competence and Traits

Linked to all head teachers to the success of managing limited funding in primary schools is head teachers competence and traits. The study identified that the head teachers perceived that they had an impact on managing school funds and considered that competence and traits that they possessed were distinctive and important for the success in their school. This particular theme which emerged from inductive analysis of data complements new direction for the literature review.

Personal Aspirations

Six of the head teachers were of the view that doing their job as a head teacher was a condition that affected their management of school resources. Most of them were eager to understand different tasks relating to the management of school funds. When asked what had shaped her practices in relation to the management of school funds, Julie said, I think, I need to do my job better and making fruitful changes in my school is a key issue for me. I want to remain a head teacher. To me, my experience is my success although I haven't undergone specific training in school financial management, my record is good and that is the reason I am here today. The apparent need for the head teachers to do a good job in order to improve and develop respective schools has influenced their practices. As head teachers struggle to work with limited funding, they also feel they have the duty to do their job better to improve schools. This suggests that head teachers need to do their headship role in a proficient way to respond to various problems in school setting.

In her fifth year of headship, Gracia was contented to be a school leader. Like other head teachers, she focused on the tasks she needed to perform as a head teacher and wanted to continue being a head teacher until she retires. In this regard, Gracia expressed her feelings:

I am no longer thinking of going for further studies and competing with young people in classes...I have only seven years before I get my pension. I want to concentrate on this post (being a head teacher). I am really interested in this position and I don't think of taking any higher administrative position.

Democratic Leadership

In this study, all the head teachers reported having involved different stakeholders in making decisions on the expenditure of school capitation grants and other school funds. For them the participation of parents and teachers influenced the head teacher's authority and was important for shaping them. For example, Gracia in her early years as a head utilized the expertise of the deputy head teacher and distributed responsibilities to teachers in order to be acquainted with the job. Gracia narrated, When I was first appointed as head of the school, I believed that to be successful, I must work with teachers and other staff, I believe in working as a team. I think, learning from colleagues and experienced teachers was the way to make the school flourish. She also ascribed her achievements to participatory decision making and the sharing of responsibilities. She added, with this belief I got teachers and parents to participate in making school decisions. It is actually distribution of responsibilities, power sharing and all those sort of issues. Head teachers do however, create situation where different individual are involved as portrayed throughout in this study with reference to school settings. For example, head teachers delineated that delegation of work in school that is believed to be essential for school success. She illustrated, we have a teacher who controls the school's money and documents and agrees on utilizing the funds, and others help to write the reports before I sign

them. I can't deal with everything, we can only get ahead as a team.... through meetings and open discussions, everybody takes part and so you avoid unnecessary questions.

Support and Confidence

Two of the head teachers were backed up by the teachers and school committee. They attributed their experience to the encouragement and support given by other members of the school. Gracia considered that the moral support of members of her school had influenced her practices in controlling school money.

Well, I am proud of all the people around me. We work together, I am lucky to have teachers and parents who understand me. Imagine having people who work together and tell you that you are leading in the right way! I want to continue using their advantage, they deserve respect and appreciation.

Gracia's observations implied that receiving opinions that were encouraging from teachers and the school committee were essential for shaping and improving head teachers' management practices. Such occurrences make head teachers secured and attached to other staffs members, as they perceive supported and unharmed by staff members. As a result, head teachers can work without difficulty. Feeling of security resulting from support from other staff members would make head teachers more focused.

Ezekiel like Gracia was comfortable with the support he received from the school deputy head teacher and other stakeholders. He was able to remain focused on tasks relating to the management of school funds due to the support he received from his deputy Ezekiel revealed:

I follow up issues to the municipal council most of the time and leave other teachers and deputy head teachers to supervise the whole school. I am pleased. They're nice and ready to lend a hand daily. I can concentrate because everything is flourishing in this school.

Mindfulness of school money

All of the head teachers revealed that being conscious of the school money were important in order to be a successful head. Most of the head teachers believed that being aware influences their practices. Bongos' main concern was school money should not be used for personal things or it should not be used in any other way than it was planned. He added:

I know that any money in the school account is not my money. It is not the committee's money. So the head teacher needs to be totally aware. I am sure one cannot make it as a head teacher if he is not alert to the use of school moneys. Outright...you get a red card.

Being mindful has shaped the way in which head teachers managed school funds. Head teachers remained committed to expending the school money and aware that for any misappropriation of school money would lead to dismissal from the headship or even total termination from the job. Mbogo maintained, I am aware of what would happen if I am not alert. I know two head teachers who were dismissed because they used school money recklessly. They are now merely teachers, not holding a headship post. I need to be careful. Bongos' comments suggest that head teachers believed that if they are sincere in the allocation of school funds they will not be sacked. This observation suggests the need for integrity when it comes to school resources. Caspian had a sense of self-assurance in the way he managed school funds. As I have already said, I am doing my work accurately. I have a good sense of what needs to be done. We (head teachers) need to be committed. We need to ensure the whole thing is going the right way....Using the capitation as it is supposed to be used. I think that keeping this in mind means that one (head teacher) can choose to persist or dismissed.

Recommendations for Improvement

Studies on management of PEDP funds have been focused on allocation and flow of funds from central government to local government and school level. This study provides a glimpse on the meaning and experiences in managing PEDP from head teachers' perspective. The study has revealed some problems associated with inefficiency and bureaucratic procedure allocation of PEDP funds at public primary school level. As such, there problem associated with acquisition of educational materials and equipment in public primary schools. Thus, the government should develop mechanism and more reliable and efficient allocation of funds to primary schools in order to improve the teaching and learning process that increase the quality of education of public education. Together with the best allocation mechanisms, the government can provide policy that allows independent planning and management of these funds at the same time giving support for greater authority with accountability at the school level, to address the issue of scarcity resources for provision of quality education.

Funding for public primary education is significant effort, but the needs in schools are also abundant, and additional effort to ensure effective use of funds could have a high return. Thus, there is a need to design more coordinated and effective techniques at the ministry and school levels that focus more on improving performance and outcomes of allocation of funds and less on observing compliance with comprehensive guidelines and regulations. Yet in addressing these challenges in schools, the government has to be determined to ensure the whole amount of fund reaches the target group and other essentials in order to continue to improve the public education in general and public primary education in particular throughout the country.

Furthermore, the evidence from this study has shown head teachers' competence and traits are very significant for management of school funds. However, it was evident in this study that capacity building initiatives to manage PEDP funds which was one of the goals for local management of capitation grants is not well practiced. Thus, management of capitation grants

by school committees who have not been trained thoroughly could be just one side of the story. More often than not, the untold reality is how the school committees and other stakeholders in school contexts have knowledge and skills appropriate to manage PEDP funds that are reaching the schools. This suggests that capacity building is to some extent undermined and therefore this study recommends for an organized way of developing and monitoring the financial management skills and capabilities of head teachers and school committee members.

Recommendations for Further Research

This phenomenological study presented a comprehensive portrayal of the meanings, experience and perceptions of head teachers of the management of school funds. The findings provided insights, descriptions and answers to some questions on funding, accountability for school funds, the insights and experience of head teachers of the management of school funds in primary schools. Nevertheless, although this research provided answers to some questions, it raises more questions that need further investigation. For example, a study on how head teachers are able to manage schools with limited funding and budgets would be an interesting topic. Funding primary schools and its practice in schools is an important area, and so it would be beneficial to conduct further research in order to understand the problems and challenges facing public primary schools from a different perspective. A pragmatic approach to understanding the problem is needed for educational leaders, researchers and policy makers to truly influence and improve head teachers' practices and education of pupils. It is recommended that mixed methods research could be conducted in this area in order to obtain both detailed numerical and textual data.

It is also recommended that wider research in terms of both setting and population be conducted to determine whether or not similar conclusions would emerge. This descriptive phenomenological study was limited to one region in Tanzania. Further investigation of head teachers' perception of the management of school funds in public schools and its impact should be conducted in other districts in Dodoma region and other regions in Tanzania. It is further recommended that the study should use both semi-structured interviews and questionnaires to support the assumptions and conclusions of the current study. Since this study focused on head teachers of public primary schools, it would be worth considering other stakeholders in a similar setting, such as teachers and school committees members. In Tanzania, school committees have been given the power to manage school funds in respective schools. Thus, it has to be remembered that the management of school funds from head teachers' perspective is one of several other viewpoints, and so it is anticipated that research of this kind would provide findings from the perspective of other stakeholders.

The findings in this research have indicated that most public primary schools are underfunded and head teachers were very concerned about this situation. Therefore, in the future investigations could examine the effectiveness of financing public education. This may to determine the impact of funding public primary schools in relation to improving the quality of education of pupils, the fundamental purpose of funding schools. While head teachers in this

study mentioned limited funding as one of the factors for poor school infrastructure, the researcher did not enter into in-depth discussions on how they could provide pupils with an education with poor infrastructure or how the poor infrastructure inhibited the provision of education. Certainly, this topic would be a challenging subject to investigate, because it may provide findings that will wipe out the politically preconceived impression that quality education is linked to final national examination results alone.

Last, but not the least, in this study level of education was considered one of the conditions that influenced head teachers' insights of their experience of managing school funds. It would be worth investigating the significance and effectiveness and impact of capacity building programmes devised to empower head teachers, school committee members or any other stakeholders in public primary schools. This study did not concentrate on head teachers' knowledge and skills in managing school finances. Therefore, it is recommended that future studies could focus on the knowledge and skills of head teachers to manage school funds. This could also involve determining whether capacity-building programmes that were initially conducted made any difference in the way head teachers manage school funds.

Conclusion

This study was set out to examine head teachers' meaning and experiences in managing Primary Education Development Programme (PEDP) funds in public primary schools' contexts. The meaning and experiences which the head teachers construed regarding management PEDP school funds are inherent in the four major themes identified in this study. First, this study has shown that head teachers inferred to allocation of funds in terms of amount of funds to be disbursed and processes of funding. It has been revealed that such funding and its procedure have impeded acquisition of education resources and education provision in public primary schools. As such, the allocation of funds is irregular and unevenly distributed in schools. Yet, given to PEDP goals to provide free and quality primary education in Tanzania, insufficient funding and bureaucratic procedure could negatively impact provision of quality education in public primary schools. In spite of what is reported of the effort and benefits in funding public schools in theoretical and policy debate during PEDP, direct school funding has only offered limited solutions to resources acquisition in schools due to insufficient funding, this reality raises a big question about how ineffective the programme can be if implementation is not thorough. In this regard, there is sufficient evidence provided in this study to conclude that PEDP implementation in Tanzania has been shown to be neither comprehensive nor does it seem to be consistent and sustainable in the long run.

This study also revealed head teachers' interpretation of accountability pertaining to the management of school funds as head of public primary schools. Emergence of this theme in this study was established between two sub themes: roles and responsibility and principles and standard procedure. In this study, the meaning and experiences of head teachers have shown that there are challenges and conflict of roles in meeting accountability standards in managing school funds with teaching as their rudimentary profession as they try to respond to both

teaching and administrative roles. It was revealed therefore, accountability systems offer challenges to head teachers that make them either to adhere to stated expectations or fail to do so. Yet, there seems to be a state of confusion between participatory decision making and the issue of taking responsibilities.

Another theme that emerged to portray head teachers meaning and experiences in managing school funds is control of funds. This study indicates that head teachers have the duty to control and manage of PEDP funds in public primary schools. In principle, PEDP stresses for the transfer of control over education funds and basic decision-making to the district, community and specifically school level where head teachers feel they have more responsible to control the use of school funds. Predominantly, the theme presented how head teachers control the use of limited resources to ensure the school meet its goals. There is a general consensus that head teachers and school management are capable of controlling the use of PEDP as long as they rationally decide the use of funds appropriately although under the new system they have to decide and local school committee has to approve it. This suggests that head teachers in public primary school play a great role in ensuring that school funds however little they receive are solely used for the welfare of the respective schools.

Yet, the meaning and experience of head teachers revealed some competence and traits needed for the management of school funds. The explanations and evidence provided in this thesis support the argument that head teachers have competence and skills necessary to perform their duty related to management of school funds successful. They have shown significant contributions and success in implementing PEDP as an educational programme. Therefore, it is deemed appropriate to conclude that, for head teachers and other stakeholders act to facilitate effective implementation of educational programmes such as PEDP in schools context. Nonetheless, although this study has provided evidence of head teachers' competence and skills, these seem to be originating from experience rather than training. There is therefore a need and urgency to build their capacities through continuous trainings to competently manage school funds and other school educational programmes.

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