



Challenges Facing Management of Operational Funds Allocated for Instructional and Support Needs of Secondary Schools in Mbeya District, Tanzania.

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Abstract

This mixed study focused on the challenges experienced by schools in managing operational funds allocated by the government for instructional and support services. The study employed a cross-sectional design and involved 17 public secondary schools in the Mbeya district, Tanzania. A sample size of 10 participants, encompassing 5 headmasters and 5 bursars, were involved to collect qualitative data by interviews that were analyzed thematically. On the other hand, a sample size of 255 respondents, encompassing members of the School Management Team (SMT) and heads of departments, were involved to collect quantitative data by questionnaire that were analyzed by descriptive statistics using frequencies and percentages. The study reveals that, efficiency of schools in managing operational funds received from the government is constrained by unbudgeted mandates from local government authorities, inconsistent disbursement of funds, extended delays in fund disbursement, and teachers serving bursary and teaching roles altogether are burdened in the management of funds. The study underscores the necessity to streamline the coordination in fund allocation decisions between school administrators and local government authorities to ensure equitable allocation of requirements. The central government should also ensure consistent and timely disbursement of funds, and hire dedicated bursars to base in schools.

Keywords: Instructional resources; Operational Funds; School Management Team (SMT); Support services.

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1. Introduction

The regime of financing basic education has its essence in the commencement of the Dakar framework in April 2000, in which UN member countries around the world

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committed to ensuring accessible and equitable primary education for all children (UNESCO, 2000). This vision was reinforced in 2015 through the Sustainable Development Goal (SDG) No. 4, Section 4.1, which emphasizes the provision of free, equitable, and quality education to all boys and girls, which was extended to secondary schools. To achieve this, governments have implemented initiatives to finance operational expenses in order to sustain the delivery of education (Burnett, 2010; UNESCO, 2021). However, persistent concerns have emerged in schools regarding the efficiency of fund management practices in schools.

In the United States, it is observed that the K-12 Finance System was featured by funding gaps characterized by unfair distribution of funds across students' races and income levels (Knight et al., 2022). It was noted that Latinx and Pacific Islander students who constituted the low-income group were underprivileged in benefiting from the fund. The enrolment rate of this group in schools was below 36% compared to the high-income group. This dictates the persistence of disparities in access to education. These inequities in school funding suggest the existence of challenges that could have consequences on the educational achievements of students in schools. It raises concern about the efficiency of funding mechanisms employed to support equitable distribution of teaching-learning materials and support services for all children.

In Indonesia, it is revealed that schools struggled to manage funds for fulfilling instructional requirements due to financial shortages (Rismita et al., 2020). This dictates that the delivery of education services in schools was compromised by existing inequities between budgets and pedagogical requirements. On the other hand, in the Philippines it is reported that rather than favoring student-support services in allocating operational funds, school principals gave more priority to developing infrastructure (Jacob-dedumo et al., 2024). Likely, the initiatives to sustain teaching and learning operations in schools were slowed down by poor prioritization strategies exercised by school administrators. This situation necessitates the need to understand the specific challenges that school administrators encounter when allocating funds to meet instructional and support needs.

Studies in Nigeria and Ethiopia have reported inefficiencies among school principals in the management of funds, particularly in budgeting and adherence to regulations. In Nigeria, it is reported that school leaders were deprived of budgeting skills, which compromised their efficiency to allocate resources for instructional and support needs (Oyekan et al., 2015). Similarly, in Ethiopia, it is reported that school administrators exhibited instances of mismanagement of funds in allocating resources (Yizengaw & Agegnehu, 2021). These reported scenarios pose risks to the initiatives to achieve equitable learning outcomes in schools. They suggest the need for a body of knowledge that reveals the specific challenges that schools encounter in order to develop strategies to overcome them.

In Tanzania, the government initiated operational funding for secondary schools in 2016 following the elimination of school fees and contributions (MoEST, 2016). Despite this initiative, significant shortfalls persist in meeting the instructional and support service needs of schools (Elisey et al., 2020; John, 2024). These deficiencies raise concerns about the effectiveness of the mechanisms schools use to manage funds received from the government for sustaining recurrent requirements. According to MoEST (2016), the funds are intended to support pedagogical operations and ensure seamless delivery of educational services. However, the persistent shortfalls suggest the presence of systemic challenges that threaten the ability of schools to allocate funds effectively to meet their needs. This proposes the necessity for a body of knowledge that addresses the challenges experienced by schools in the management of operational funds in order to provide a basis for making informed decisions to alleviate them.

2. Study gap

Existing studies provide valuable insights into how schools manage operational funds, particularly focusing on personnel aspects such as individual characteristics and adherence to management principles by headmasters in Hai, Muleba, and Arumeru districts (Elisey et al., 2020; Fidelis & Mwila, 2022; John, 2024). However, these studies overlook critical processes linking operational funds to their ultimate purpose of fulfilling school requirements. Key areas like allocation decisions, budgeting, procurement, and supply operations, which are vital for translating funds into instructional and support services, remain understudied. These aspects are fundamental to supporting students' learning outcomes (Willis et al., 2019; World Bank, 2013). Moreover, the existing literature predominately relies on data from school heads, despite the government assigning fund management responsibilities to the entire School Management Team (SMT), including heads of schools (ADEM, 2023). This study incorporated the experiences of other SMT members, providing a more comprehensive understanding of the challenges in managing operational funds effectively.

3. Theoretical Framework

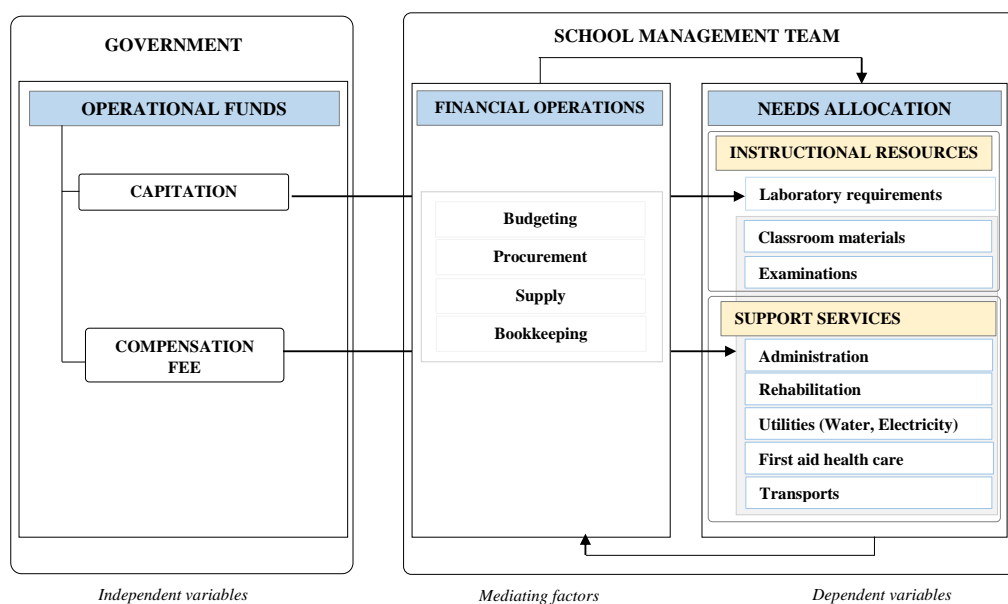
The System Approach for Better Education Results (SABER) served as the benchmark for this study, providing a structured framework to explore the financial management challenges faced by schools. This SABER framework was introduced by the World Bank in 2011 to guide the process of studying schools in a way that offers insights to assess and characterize the financial landscape of schools in delivering educational services (SABER, 2017; World Bank, 2013). Grounded in the principles of equity, efficiency, and adequacy, the framework comprises six key dimensions: ensuring basic learning conditions, monitoring learning outcomes, overseeing service delivery, transparent and adequate

budgeting, resource provision, and efficient resource management. This study focused primarily on the efficient management of resources to examine how secondary schools in the Mbeya district translate operational funds into fulfilling instructional and support service needs. The SABER framework provided a foundation for an in-depth understanding of the key financial obstacles that hinder the allocation of funds in meeting instructional and support services in schools.

4. Conceptual Framework and Operational Definitions

In this study, operational funds constitute compensation fees and capitation grants received from the government. It is disbursed monthly by the government in order to support and sustain expenses of instructional and support services incurred by schools recurrently (MoE, 2009). Instructional needs include classroom materials, laboratory, and examination requirements, while support needs include administration, office, security, transport, rehabilitation, first aid health services, and utilities (Figure1). At school, the allocation of funds to requirements is mediated by financial management operations including budgeting, auditing, accounting, procurement, and supply. This mandate is delegated by the government to the School Management Team, SMT which constitutes the head of school, assistant head of school, academic teachers, and discipline teachers (ADEM, 2023).

Figure 1. Conceptual Framework



5. Methodology

5.1. Study area

This study was conducted in Mbeya district, Tanzania. It is highlighted that schools located in rural areas are more impacted by financial constraints that they face in sustaining their operations (Mbogo et al., 2022; Mzee et al., 2018; Pambudi et al., 2021; World Bank, 2013). Therefore, this study involved Mbeya rural district because the current literature has underrepresented the status of its secondary schools regarding the situation of management of operational funds in allocating instructional and support services. This district occupies an area of 2,813 square kilometers and is located at coordinates 8.93245447°S and 33.34162762°E. It has a population of 305, 319 inhabitants, and 47 public secondary schools with 710 teachers, MDC (2022).

5.2. Approach

This study adopted the mixed approach because it aimed to explore and examine challenges experienced by schools in managing operational funds by collecting both quantitative and qualitative data (Ranganathan, 2019). While the qualitative data collected underscored the major source of insights for the study, quantitative data supplemented understanding of the problem understudy. The results from both kinds of data were triangulated during the discussion of results to enrich comprehensive understanding the problems facing fund management in secondary schools.

5.3. Design

This study employed the cross sectional survey design because it aimed to collect information from respondents and participants at one time during the survey. Creswell and Creswell (2023) highlight that the cross sectional survey design involve studying the problem by collecting data at one point of time. The design helped the study to gain information from surveyed schools that helped to gain understanding of the problem understudy.

5.4. Sampling procedure and sample size

5.4.1 Sample size allocation of participants

Hennink and Kaiser (2022) commend a sample size of 9 to 17 for saturation in interviews. In qualitative findings, 10 participants were involved encompassing 5 headmasters, and 5 bursars. They were purposefully selected from the School Management Team (SMT), which is delegated to manage operational funds received monthly (ADEM, 2023).

5.4.2 Sample size allocation of respondents.

To collect quantitative data, the Yamane sample size formula was used to obtain the sample size of respondents. According to Sigh and Masuku (2014), the Yamane sample size formula is expressed as: $n = N / (1 + Ne^2)$ where n is a sample size, N is a finite population size, and e is a marginal error. Using the population of $N = 710$ at $e = 0.05$, the calculated sample size for the study $n = 255$. SMT members were involved due to their direct participation in allocating funds to various school needs. While the heads of departments were included for their roles in placing orders, distributing resources, and providing feedback from teachers. This approach suited the collection of relevant data for the study.

5.5. Data collection tools.

The interview tool was employed to collect primary data from heads of schools and bursars pertaining to the challenges that they face in managing operational funds to allocate instructional and supported services. The interview tool dominated as the major source of data that provided an in-depth understanding of the problem under study (Jain, 2021; Monday, 2020). On the other hand, the questionnaire tool was employed to collect numerical data from members of SMT that measure their experiences in managing operational funds to meet requirements. They supplemented the interview data in understanding the challenges of managing operational funds in schools.

5.6. Data analysis.

The qualitative data collected from interviews were analyzed thematically so as to gain a detailed understanding of the challenges of fund management in schools. The process involved familiarization with data, generating initial codes, combining codes to develop themes, reviewing themes, defining themes, and writing up the results (Braun & Clarke, 2006; Maguire & Delahunt, 2017). On the other hand, the quantitative data collected by questionnaire were analyzed by descriptive statistics using the SPSS software. It helped to summarize the responses and capture the patterns to address the problem under study. Tables, bar graphs, and pie charts were employed to present and visualize the behavior of data.

6. Results and discussion

6.1. Unbudgeted mandates from local government authorities to schools.

Heads of schools and bursars acknowledged that the central government allocates funds for specific categories of school requirements under the capitation and

compensation fees. However, they highlighted that local government authorities impose additional requirements on schools, which are not covered in the indicative budget of the central government. For instance, while the budget allocates funds for internal examinations such as midterm, terminal, and annual, local government authorities mandate unbudgeted external examinations, including divisional, district, regional, and zonal examinations, which incur significant costs. Other imposed requirements include quality assurance and extracurricular activities like UMISETA. To address these demands, schools often adapt to reallocate funds reserved for other budgeted items. This practice inhibits the capacity of schools to meet essential requirements, as noted by school administrators who reported that:

“Examination requirements are the most burdensome area for us to afford according to the amount we receive. This situation is caused by external examinations such as divisions, districts, and regions raised by administrators which are basically not budgeted in the money we receive. We pay for these examinations by using funds from other articles and thus affect the budget of those articles.” (Bursar from school A, July 2024)”

“There are requirements that are not explicitly outlined in the manual, which strain burden the ability of school to meet needs. For example, sport-related expenses such as balls, jerseys, and UMISETA payments often fall under the administrative budget, creating additional financial pressure.” (Headmaster from school H, August 2024).”

These results reveal a prevalence of fund allocation decisions that often divert from the indicative budget. Makori and Onderi (2014) emphasize that extracurricular activities like UMISETA contribute significantly to the mental and physical development of students. However, this study shows that, in the absence of allocated funds for such activities, schools resort to reallocating funds for other needs, undermining the ability to equitably meet requirements as per the standards of the central governments’ budget. Weny (2023) highlights that the Indonesian government allocates specific funds for extracurricular activities, including sports facilities. In contrast, such provisions are notably absent in Mbeya district. This necessitates the need for coordinated fund allocation decisions between school administrators and local government authorities to prevent compromising the fulfilment of instructional and support services.

6.2. Inconsistent fund disbursement to schools.

School administrators stated they expect to receive operational funds monthly as allocated by the central government, based on student enrolment. However, they reported that they reported to experience considerable reductions in the actual amounts

disbursed. To sustain the running of instructional and support services under these constraints, they adapt to prioritize requirements by deferring some requirements in favor of more urgent ones. School administrators acknowledged that this approach compromises the equitable allocation of teaching materials and essential support services. One school administrators pointed out that:

“In the last financial year 2023/2024, the amount of money has been insufficient to meet the needs of the school. Now this financial year 2024/2025, starting in July, the amount of money in the new budget has decreased by about half of the money we relied on while the number of students and needs of school have not declined. So you can see that this year the school will be run under a more difficult situation.” (Head of school from school K, August 2024)

These findings are consistent with those reported in the Muleba district, where schools faced considerable shortfalls in the funds disbursed to them (Fidelis & Mwila, 2022). The similarity between these studies conducted in different districts suggests a systemic issue of underfunding among secondary schools in Tanzania. Katshuna (2023) observed that, in Namibian secondary schools, underfunding adversely impacted assessment practices. Fund deficits hinder the ability of schools to sustain the effective running of instructional and support services. While the adapted practice of prioritizing requirements is perceived to help schools cope with inconsistent funding, this approach has long-term consequences. School requirements regarded as less critical often remain unmet, potentially undermining achievement of educational outcomes.

6.3. Extended delays in fund disbursement.

Bursars and school heads acknowledged that while the government schedules a monthly disbursement of funds to schools, delays of up to two months occur intermittently. To sustain the running of schools during these periods, school administrators are forced to defer allocating essential instructional resources, disrupting the continuity of school operations. They also adapt to borrow requirements from suppliers and incur significant debts. Timely fund disbursement is vital for the prompt coverage of school expenses, ensuring the smooth functioning of instructional and support services (World Bank, 2013). The recurring delays indicate systemic inefficiencies that hinder the ability of schools to meet real-time needs, potentially affecting educational outcomes. This challenge underscores the importance of aligning fund disbursement practices with operational demands, as highlighted by an administrator who remarked:

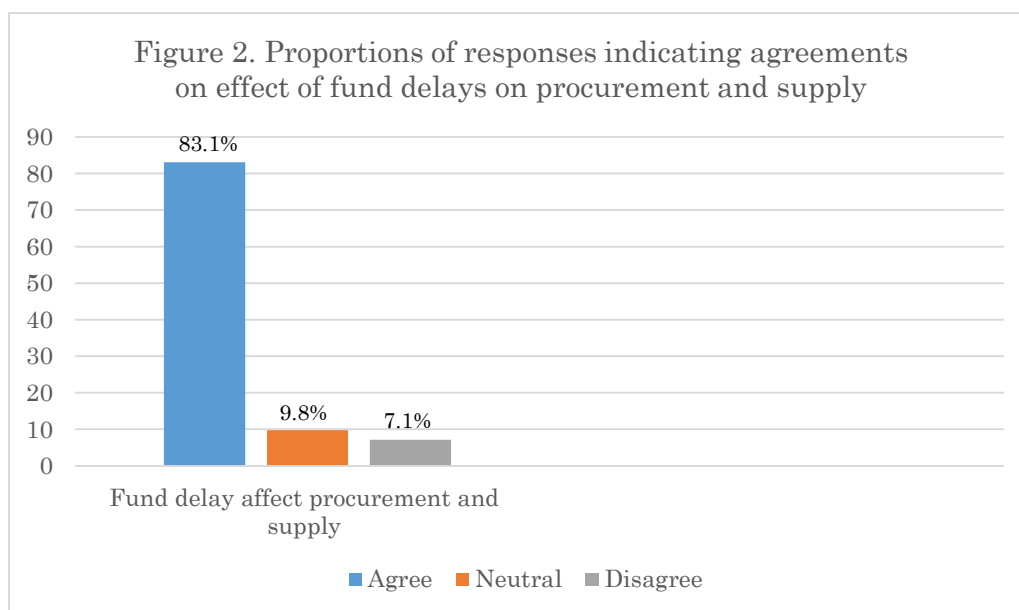
“The delayed arrival of funds affects us greatly in operations. At times, it can take over two months without addressing essential needs, such as the teaching and learning materials, security, electricity, and water. During these periods, we manage schools under stressful conditions, constantly doubting, ‘How can we run the school without funds we rely on receiving monthly?’” (Head of School from school D, July 2024).

The results of surveyed respondents regarding the effect of delays in disbursement on procurement and supply that are presented in Table 1 and Figure 2. Most respondents (83.1%) agreed that such delays hinder initiatives of schools to procure instructional and support services. This equivalence in results of participants and respondents results implies that the consequences of delays in funds can extend to lowering effective delivery of instructions in schools. Thelma (2024) notes that in Zambia, inconsistent fund disbursement timelines disrupted the timely purchase of essential school supplies. Similarly, Machumu (2023) reports that in Mvomero district, Tanzania, delays in funding impacted the payment for school support services. This consistency across contexts underscores the need to streamline fund disbursement processes to ensure timely and responsive fulfilment of instructional and support services.

Table 1. Proportion of responses regarding impact of extended fund delays on procurement and supply operations in schools

SN	Variable	Response	Frequencies	Percentages
1	Delays in fund compromise procurement and supply of school requirements	Agree	212	83.1
		Neutral	25	9.8
		Disagree	18	7.1

Source: From field, 2024



Source: From field, 2024

6.4. Teachers balancing duo roles in bursary and teaching tasks.

Heads of schools and bursars acknowledged that bursary responsibilities are assigned to a teacher who is selected from the staff. However, these teachers, in addition to their teaching duties, face an overwhelming workload due to financial tasks that often exceed their expertise. Consequently, financial pitfalls frequently emerge during external audits. This dual responsibility forces teachers to divert significant attention from their teaching roles to focus on financial tasks. This potentially compromises students' learning in the subjects they teach. Students are particularly affected when these teachers are either absent from the classroom or preoccupied with financial obligations. This challenge is underscored by a school bursar who remarked:

“The government would hire accountants. I am a teacher, and at the same time I am serving as an accountant in the school. Now if you look at the accounting duties, they are overwhelming. When I am burdened with these accounting duties, students are deprived of their basic right to be taught in the classroom.” (Accountant from school K, August 2024).

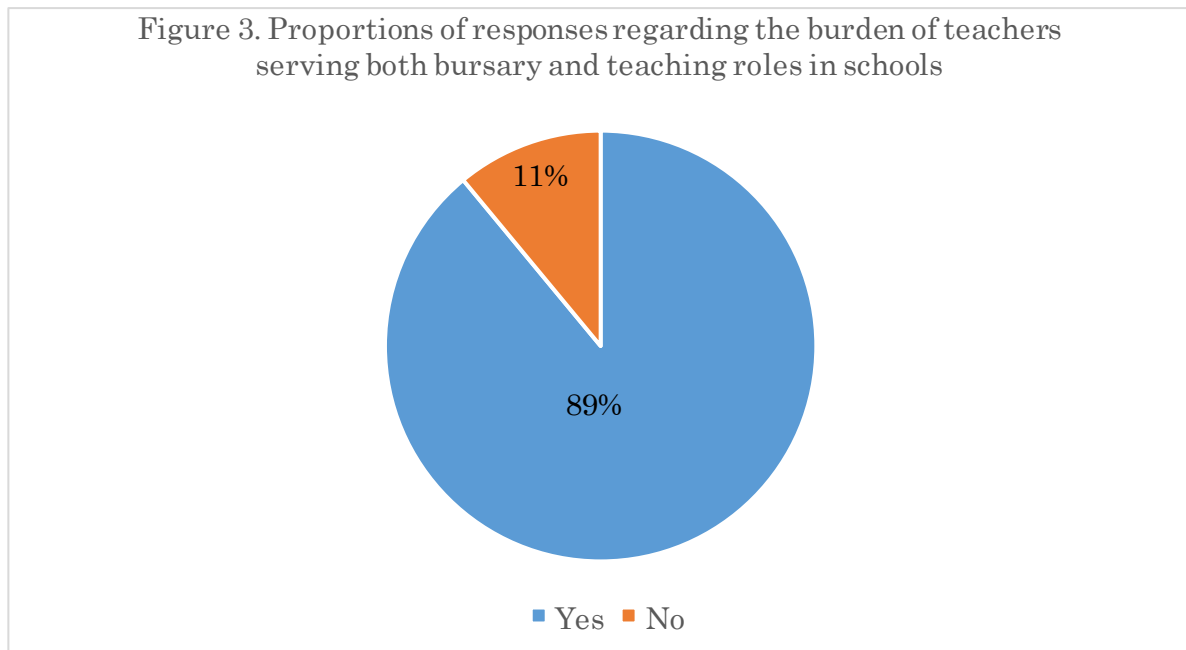
The findings from surveyed respondents regarding the dual role responsibilities of teaching and the bursary role are presented in Table 2 and Figure 3. A significant majority (89%) agreed that teachers serving both roles are burdened. This affects considerably their ability to manage school funds effectively. Similar challenges have been reported in Chipata District, Zambia, and Kwimba District, Tanzania, where school

administrators noted that multitasking undermines bursars' competence in financial management (Harrington, 2022; Rupia & Chai, 2022). This consistency highlights a critical issue. The burden of financial responsibilities on teachers often disrupts instructional tasks, leading to missed lessons or reduced teaching quality. The OECD (2017) recommends appointing dedicated bursars within schools or sharing financial experts across schools to address this challenge and improve operational efficiency.

Table 2. Proportions of responses regarding the burden of teachers serving both bursary and teaching roles in schools

SN	Variable	Response	Frequencies	Percentages
1	Teachers serving dual role of bursary and teaching are burdened in management of funds	Yes	227	89.0
		No	28	11.0

Source: From filed, 2024



Source: From filed, 2024

7. Conclusion

The findings of this study reveal several challenges that schools face in managing operational funds for instructional and support services. They include unbudgeted mandates imposed by local government authorities, inconsistent disbursement of funds,

and extended delays in receiving funds. The instructional transformation domain emphasizes fostering a school environment that supports students' academic achievement (Meyers et al., 2017; Willis et al., 2019). However, the highlighted challenges undermine the ability of schools to budget, procure, and supply instructional and support services effectively.

While the World Bank (2013) commends efficient management of school financial resources, the practices of unconventional reallocation of funds across budgeted categories, and borrowing from suppliers compromise equitable distribution. These deviations from budgeting guidelines of the central government suggest that audit mechanisms in schools are either weak or inconsistently applied. Such loops not only expose funds to risks of misappropriation but also threaten the effective delivery of education in schools. As a result, these overlooked practices expose funds to risks of misappropriation by school administrators, which can affect delivery of education.

8. Recommendations

To enhance the equitable allocation of funds for instructional and support services in schools, it is essential to improve the coordination between school administrators and local government authorities. This alignment will safeguard schools against imposed decisions that compromise adherence to the equitable budgeting standards set by the central government. This approach is crucial for ensuring the long-term sustainability of funds in addressing instructional and support services that emerge in schools on a recurrent basis (World Bank, 2013). Additionally, the central government must prioritize the consistent and timely disbursement of funds. Such reliable funding schedules will enable schools to address instructional and support service needs promptly. In turn, it will facilitate uninterrupted pedagogical operations and promote improved student learning outcomes.

Furthermore, teachers tasked with both teaching and bursary responsibilities face an overwhelming workload that considerably affects their effectiveness in classroom tasks. Therefore, the government should consider hiring dedicated bursars for schools or assigning shared bursars to clusters of nearby schools (OECD, 2017). This measure would relieve the dual burden on teachers, allowing them to focus more effectively on instructional duties while ensuring that financial management tasks are performed efficiently and professionally. Such initiatives will cumulatively strengthen the operational effectiveness of schools and contribute to delivering quality education.

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