



# Budgeting Practices of Secondary Schools in Allocating Operational Funds for Instructional and Support Services in Mbeya District, Tanzania.

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## Abstract

This study focused to investigate the budgeting practices of secondary schools in allocating operational funds for instructional and support services in Mbeya district, Tanzania. The quantitative data were collected from a sample of 255 respondents encompassing members of the School Management Team (SMT) and heads of departments from 17 surveyed schools. These were analyzed by descriptive statistics and correlation analysis. Also qualitative data were collected from 10 participants involving 5 heads of schools and 5 school bursars. These were analyzed by thematic analysis. The concurrent triangulation design was employed to underscore breadth and in depth understanding of the problem. In budgeting school requirements, this study found that schools tend to prioritize some requirements over funds allocated for other categories. This practice compromises the indicative budgeting standard prescribed by the central government. It results into inequitable allocation of instructional and support services in schools. Also schools experience competency gaps in using the NeST (National e-Procurement System of Tanzania). The study underscores the necessity for ensuring consistent and timely disbursement of funds, strengthening the current school audit, enhancing transparency in utilization of funds, and employing expert bursars dedicated for managing school funds.

**Keywords:** Budgeting; Operational funds; Instructional resources; Support services

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## 1. Introduction

### 1.1. Introduction to the problem

The regime of school funding has an essence in the Dakar framework of 2000, in which the commitment to enhance access to primary education for all (EFA) was presented by

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UN member countries (UNESCO, 2000). This was followed by initiatives to eliminate school fees and related contributions that isolated many children out of school. In 2005, the agenda was reinforced in the SDG No. 4 section 4.1, in which school funding was extended to secondary school to ensure the achievement of free, equitable, and quality education for all boys and girls (Batliwala, 2022). Despite school funding, studies report issues that pose uncertainties regarding the mechanisms by which schools budget equitably and efficiently in fulfilling requirements (World Bank, 2013).

In OECD it is reported that schools were characterized by low competency in managing the disbursed fund resource (Karimov, 2021). This suggests that school managers featured poor budgeting decisions that compromised the fulfilment of instructional requirements and support services. Similarly, in Virginia, USA, it is reported that schools faced fund shortfalls in the supply of instructional materials that affected the learning outcomes of students as well (Tatsi et al., 2024). It is concerning to witness that schools struggle to meet pedagogical and support services needs despite government funding. It suggests the need to understand processes that schools employ to budget received funds in fulfilling their requirements.

In Australia, it is highlighted that schools located in areas where English was a second language exhibited low learning achievements because this group was unprivileged in the distribution of funding inputs (Chakraborty & Blackburn, 2013). Definitely, this social group faced difficulties in budgeting the received funds to meet their requirements, which hindered their effectiveness in implementing instructions. Despite school funding, In New Zealand, it is revealed that the delegation of financial decision-making to local government authorities did not improve the delivery of teaching and learning operations (Watson, 2013). This suggests that efficiency in budgeting decisions of school funds have consequences on pedagogical operations of schools.

While in Indonesia, effective management of funds in schools enhanced the achievement of students in schools, in the Philippines it is reported school principals were deprived of essential competency in budgeting (Espinosa, 2018; Weny, 2023). Similarly, in Nigeria and Ethiopia, it is reported that heads of schools exhibited low competency in budgeting and adherence to prescribed regulations (Oyekan et al., 2015; Yizengaw & Agegnehu, 2021). It is certain that ineffective undesirable consequences in the allocation of funds for instructional and support services in schools. There is a need to understand fund management practices in specific context like Mbeya district where the reality regarding the situation of budgeting in schools have been underrepresented.

In Tanzania, funding of secondary schools was introduced in 2015, fees were eliminated (Katabazi & Kamugisha, 2022; MoEST, 2016). Since then, achievements in access to education have been manifested through remarkable increases in student enrolment in schools (Lyanga & Chen, 2020). Yet, it is highlighted that there persist parental contributions, and inadequate supply of school requirements (Doriye et al.,

2020; Lazaro, 2022). These challenges raise concerns on mechanisms by which such disbursed funds are budgeted in schools to fulfil the teaching-learning materials and related support services. While existing studies offer valuable insights, they have under-represented the underlying mechanisms by which schools manages budgeting of funds to meet their requirements. This is an aspect that this study dedicated to address.

*1.2. Theoretical Framework*

The foundation on the findings of this study were grounded on the SABER framework (the System Approach for Better Education Results) introduced in 2011 by the World Bank (SABER, 2017; World Bank, 2013). In particular, this study dedicated to the SABER’s principle of budgeting in unveiling the status of management of operational funds in schools. Key aspects addressed in this study include processes prioritizing requirements, transparency, and s satisfy fulfilment of recurrent operational expenses.

**Figure 1. Conceptual Framework**

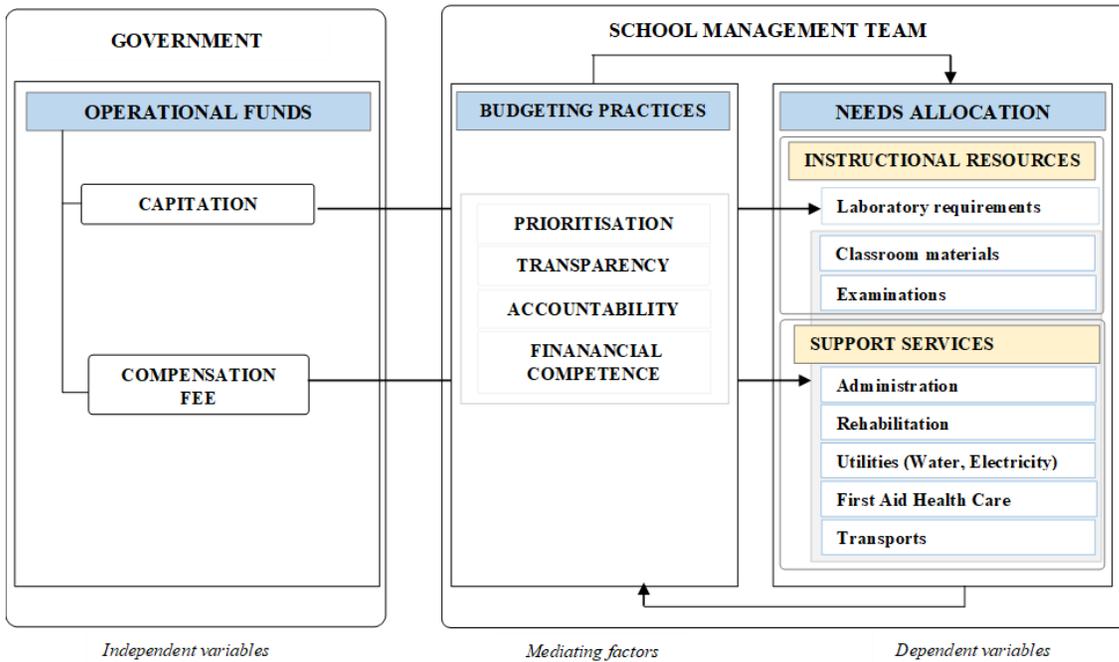


Figure 1. Conceptual framework

## 2. Method

### 2.1. Study area

The area for this study was the Mbeya district, in the Mbeya region, Tanzania. Studies report that schools located in rural areas are more affected by the challenges of managing funds than those located in town areas (Mzee et al., 2018; Pambudi et al., 2021). However, the current literature has underrated the status regarding the status of management of operational funds in Mbeya district. Therefore, this study dedicated to address this gap by bringing on board the situation of budgeting operational funds in this rural district. The district is located at coordinates 8.93245447°S and 33.34162762°E and occupies an area of 2,813 square kilometers. The population of this district is 305,319 inhabitants. It has a total of 47 secondary schools and 710 teachers (MDC, 2022).

### 2.2. Approach

This study employed the mixed approach because it focused to examine and explore budgeting practices of operational funds by collecting both numerical and non-numerical data. This approach facilitated a comprehensive understanding of the problem under study (Ranganathan, 2019). Therefore, this study adopted the mixed approach, which incorporates both quantitative and qualitative data to address the problem under study (Dawadi et al., 2021).

### 2.3. Design

The concurrent triangulation design was employed because this study aimed to complement insights from both qualitative and quantitative data sources of data in understanding the problem under study (Creswell & Creswell, 2023). While the quantitative data dominated the major source of insights for the study, the qualitative data supplemented understanding of such findings. The design fostered gaining of experiences of schools regarding the adequacy of operational funds for instructional and support services.

#### 2.3.1. Sampling procedure and sample size

This study employed the Yamane sample size formula which is given by,  $n = \frac{N}{1 + Ne^2}$  where  $n$  is the sample size,  $N$  is the size of a population, and  $e$  is a marginal error (Uakarn et al., 2021). At  $e = 0.05$ , and  $N = 710$ , the formula gives the sample size  $n = 255$  that was used in this study. This sample constituted members of the SMT and heads of departments from 17 surveyed schools. The experience of these respondents in budgeting funds and distributing requirements helped to provide relevant data for the study. It is recommended that for interviews, 9 to 17 participants render a saturation in data collection (Hennink & Kaiser, 2022). In this study, 10 participants were involved,

encompassing 5 headmasters and 5 bursars. These were purposely selected because their experience in budgeting funds provided relevant data for the problem under study.

### 2.3.2. Data analysis

In this study, the descriptive statistics and correlation analysis were employed in which they were handled by SPSS software. While the descriptive measures by frequencies and percentages helped to summarize the information collected, the correlation analysis helped to underscore the association among the variables. On the other hand, the qualitative data collected from interviews were analyzed by thematic analysis. This involved familiarization with data, the development of initial codes, grouping similar codes, developing themes, reviewing themes, and writing up the results (Braun & Clarke, 2006; Maguire & Delahunt, 2017).

## 3. Results

### 3.1. Correlation of requirements in budgeting

The results presented in Table 1 indicates that classroom and rehabilitation requirements exhibit a significant negative correlation ( $r = -0.176$ ,  $p = 0.005$ ). This dictates that in budgeting, as schools prioritize classroom requirements, the consequences extend to affect fund allocation for rehabilitation. Therefore, daily pedagogical operations are often prioritized in budgeting at the expense of rehabilitation fund. Similarly, the transport and first aid health requirements exhibit a significant negative correlation ( $r = -0.170$ ,  $p = 0.007$ ). This suggests that when logistical demands for transports emerge in schools, the consequences of prioritizing them tend to extend to overriding attention for first aid health supplies.

The interview results revealed that such trade-off correlations stem from the challenges of inconsistent and delays in disbursement of funds that affect budgeting practices. These challenges compel schools to borrow requirements from suppliers and reallocate funds across categories unconventionally to the prescribed indicative budgets. As a result, as one requirement receives more priority in budgeting, the other get deprioritized significantly. It is evidenced that:

*“The indicative budget standards in the relevant categories do not meet the requirements. The amount of money received is often limited. So we are forced to run the school by using funds allocated for other provisions in response to this situation”.* (Head of school H, July 2024).

Moreover, Table 1 indicates that examination and transport requirements have a significant positive correlation ( $r = 0.137$ ,  $p = 0.029$ ). This suggests that schools tend to prioritize fund allocation for examination and transport requirements proportionately. It shows they are budgeted hand to hand in school logistics. Interdependence in demand of

these categories could result from concurrency in demands including transportation of examination materials, and examination teams (examiners, invigilators, and security officers). The remaining majority of correlations are non-significant. This indicates that their prioritization in budgeting is independent to each other. It shows that schools lack a deliberate budgeting strategy to these categories. They are budgeted based on their emergence which could result into inequitable allocation of instructional and support services (World Bank, 2013).

Table 1. Correlations of requirements in budgeting

Variable	Correlation (r) and Sign.(2-tailed)	Classroom	Laboratory	Examination	Administration	Transport	Utilities	Rehabilitation	First aid health care
Classroom	r	1.000	-.129*	-.022	.057	.057	.030	-.176**	-.067
	p		.040	.727	.361	.365	.638	.005	.288
Laboratory	r	-.129*	1.000	-.067	.104	-.050	-.028	.111	-.107
	p	.040		.286	.096	.429	.657	.076	.087
Examination	r	-.022	-.067	1.000	-.040	.137*	-.003	-.046	-.050
	p	.727	.286		.520	.029	.958	.468	.426
Administration	r	.057	.104	-.040	1.000	-.052	.005	.021	-.053
	p	.361	.096	.520		.407	.942	.739	.401
Transport	r	.057	-.050	.137*	-.052	1.000	.019	-.117	-.170**
	p	.365	.429	.029	.407		.761	.062	.007
Utilities	r	.030	-.028	-.003	.005	.019	1.000	-.028	-.044
	p	.638	.657	.958	.942	.761		.658	.484
Rehabilitation	r	-.176**	.111	-.046	.021	-.117	-.028	1.000	.056
	p	.005	.076	.468	.739	.062	.658		.376
First aid health care	r	-.067	-.107	-.050	-.053	-.170**	-.044	.056	1.000
	p	.288	.087	.426	.401	.007	.484	.376	

\*. Correlation is significant at the 0.05 level (2-tailed).

\*\* . Correlation is significant at the 0.01 level (2-tailed).

### 3.2. Prioritization levels in budgeting requirements.

#### 3.2.1 Consistently prioritized requirements in budgeting.

The results presented in Figure 2, indicate that administration (47.8%), transport (43.5%), utilities (41.6%), and first aid health care (40.8%) are highly prioritized in

budgeting operational funds. This suggests their immediate and recurring significance in daily school operations. However, in Nigeria, it is reported that schools faced a significant funding deficiency in the fulfilment of administration requirements (Mohammed et al., 2021). Although the copying strategy of reallocating of funds for secondary schools in Mbeya district is attributed to contribute such a high prioritization status, it raises concerns regarding equitable distribution of resources and long-term sustainability of operational funds. This highlights the need for strengthening audits in schools to monitor th

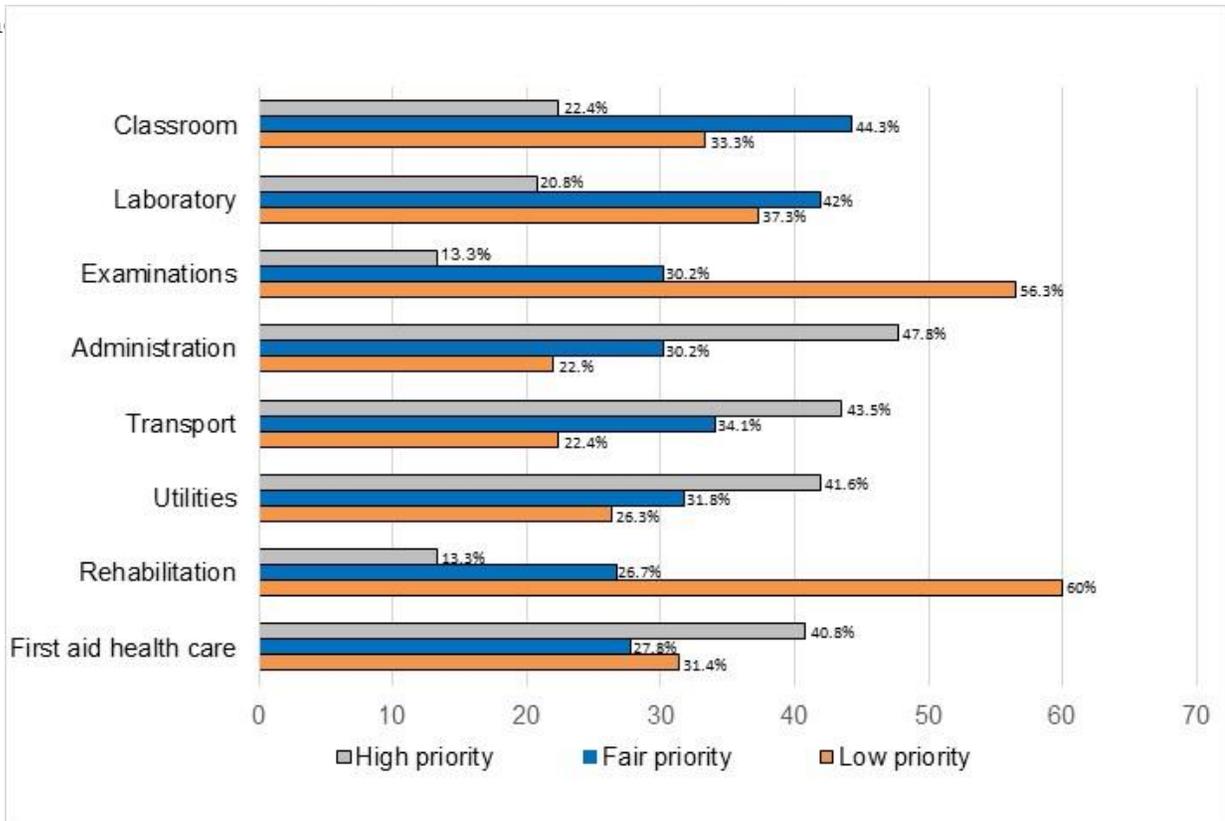


Figure 2. Proportions of responses regarding the status of prioritization in budgeting school requirements.

Moreover, the results in Figure 2 indicates that the classroom (44.3%) and laboratory (42%), requirements are fairly prioritized in budgeting. This suggests that in budgeting, schools give less attention to these categories than administration, utilities, transport, and first aid health services. However, classroom and laboratory requirements are vital requirements for instructional operations (Willis et al., 2019; World Bank, 2013). While other needs are also essential, instructional requirements are central to the pedagogical operations of schools and warrant substantial priority in budgeting allocations. This

underscores the need to monitor the current budgeting approach to ensure equitable allocation for teaching and learning requirements.

### *3.2.2 Under-prioritized requirements in budgeting.*

In the results presented in Figure 2, the majority of responses indicates that examination (56.5%) are limitedly prioritized in budgeting. This suggest that examinations are perceived to be conducted in schools periodically rather than on daily basis. Besides, the interview results indicate that, examination expenses often exceed the 10% indicative fund allocation for examinations of the central government. As a result, schools are compelled to organize parental contributions to support examination expenses including payments for external examinations, and ream papers. It is remarked that:

*“We are ordered to pay 10,000 shillings for each external exam (district exam say!). You can see the payment is more than 3 million which exceed the 10 % of compensation fee allocated for examinations. Sometimes we have to ask parents to donate at least 5,000 shillings for each student to deal with this deficiency.”* (Bursar from school J, August 2024).

While the practice of parental contributions relieves schools from the burden of deficient budget for examination requirements, it might consolidate educational inequities. Students from lower-income families might be disadvantaged from accessing essential examination services due to their failure to afford payments of examination expenses. Also, the majority of respondents (60%) expressed that rehabilitation requirements are limited prioritized. Similarly, in Kenya and Nigeria, it is reported that schools faced a limited budget to cover the costs of repairing school facilities (Abdullahi, 2015; Wekesa et al., 2022). In the long run, the neglected minor destructions occurring in schools under this study, might result into serious deteriorations of the learning environment that could compromise students’ safety.

### *3.3. Transparency and accountability in budgeting practices.*

The interview results indicate that schools insure openness and inclusivity in operational funds through posting income and expenditure reports on bulletin boards, and holding regular SMT meetings. These practices abide to the SABER framework which emphasis transparent documentation in school’s processes of budgeting (World Bank, 2013). It was admitted that:

*““We hold SMT meetings every time we prepare payments to meet school requirements. The aim is to ensure openness in financial information of a school. Besides, we post income and expenditure information on school bulletin boards to keep everyone informed.”* (Head of school B, July 2024).

However, it was also admitted that external audits are occasionally conducted in schools. This implies that the aforementioned approaches of transparency practiced by schools may not adequately account for reliable financial integrity. The reliance on SMT meetings and postings on school bulletin boards narrows financial transparency to staff members of an individual school. They limit financial openness of schools to other stakeholders and the general public. More open reporting facilities including digital facilities would foster independent audits (Dwangu & Mahlangu, 2021).

### *3.4. Competency gaps in budgeting among school administrators*

The interview results of heads of schools and bursars reveal that, the use of the new NeST (National e-Procurement System of Tanzania), is an area that yet they face a limited expertise. This is attributed to the insufficient training sessions which are admitted to often last only few hours that do not suffice mastery the complexity of NeST. While the World Bank (2013), emphasis on effective budgeting, the challenge of limited expertise in procurement undermines the efficiency of schools under this study. It is remarked that:

*“Our competence is still limited in this area. Yesterday we have just been given training on the establishment of the new procurement system NeST, but even so, the training of the system with many chains that should have been given for several weeks in order to master it, has been given for only about three hours. How we can be smart in such situation. It is good that the training is given in a practical way”.* (Bursar from School B, July 2024).

Moreover, the assignment of teachers serving bursary roles for which they are lack expertise consolidates further inefficiencies in budgeting. A similar situation is reported from Kwimba district, Tanzania, where heads of schools demonstrated limited competency in budgeting funds (Rupia & Chai, 2022). The observed similarity of limited proficiency among school heads and teachers serving as bursars in this study underscores a potential risk of inequitable allocation of instructional and support services in schools. This necessitates the urgent need for deliberate training in budgeting or hiring professional bursars to ensure effective distribution of resources.

## **4. Conclusions**

This study revealed that, when budgeting operational funds for instructional and support services, schools tend to prioritize some categories of requirement over others. However, they overlook paying attention to the consequences that this practice extends to impacting budget of other categories. This necessitate the need for strengthening the current audit to control of budgeting practices of schools (World Bank, 2013). Also, it is

revealed that schools do not align to the indicative budget set by the central government for each category. But such prescribed budget of the central government is projected on equitability of school requirements (TAMISEMI, 2015). Therefore, misalignment of schools to the budgeting standards reflects a compromise to the equitable distribution of instructional and support services in schools. Moreover, the practice of sustaining parent contributions under government waiver of fees and related contributions hinders initiatives of the government to enhance equity in education.

## **5. Recommendations**

Schools should maintain close track of their budgeting records to safeguard themselves against prioritization practices whose consequences extends to compromising budget of other categories. As supervisors, local government authorities should respect schools' budgeting autonomy (Azeem et al., 2021). They should avoid imposing expense mandates as they compel schools to compromise the prescribed indicative budget of the central government. The central government should also ensure consistent and timely disbursement of operational funds. Expert bursars should be employed to handle financial operations to base at schools or at least shared between neighboring schools (Sabaya, 2020). The audits practices should be strengthened to control practices of fund reallocation, borrowing supplies, and parental contributions that exposes funds to risks of misappropriation (MoF, 2023; World Bank, 2013).

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