Prospects And Challenges On Public Funds Management: The Reflection From Head Of Schools In Tanzania

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Abstract: Quality of any service provision is subject to the leaders who are entrusted power to manage and control all the necessary resources such as funds and fiscal within the given institution. This is because in the era of massive transformation in school management and administration there is a need to update leadership and management skills for sustainable institutions. This study explored the prospects and challenges on public funds management in the reflection from the head of schools. Sample of 35 head of schools who were randomly obtained participated in this study. The results show that head of schools had inadequate expected skills in public funds management. It was further revealed that fund mismanagement in Tanzania leads to poor service delivery within public schools. However, several measures have been established to equip school leaders with appropriate financial skills including providing training on school fund management and attending seminars and/or in-services training on financial related courses. Thus, the responsible authorities are urged to establish regulations and institutions for training heads of schools before and after the appointment. This could help in assuring reliable heads of schools with appropriate public funds management skills. Therefore, heads of schools could draw appropriate skills, knowledge and experiences in school management upon being provided with in-house training on school management and administration. It also recommends that the agency responsible for training in cooperation with education stakeholders need to undertake several pieces of training to inform school leaders on the new changes in education management.

Keywords: Challenges, Prospects, fund management and public funds

Introduction and Background
This paper is based on the two measurements which are prospects and defy on public funds management in the reflection to the heads of schools in Tanzania. It is better to understand that schools across the world receive funds from different sources that sustain their existence in services provision (McTaggart et al., 2014). The Organisation for Economic Co-operation and Development (OECD) (2015) report show that public schools received funds from either the government or private funding including school fees from students. The OECD report revealed that over 90% of public schools receive the funds from the government. However, countries like Qatar and Tunisia only about 1% of public schools receive funds from the government while 80% to 90% is from other donors and students fees (OECD, 2017). In line with this, it has been established that heads of schools play a crucial role in managing school funds towards improving teaching and learning (Rangel, 2018). Further, the review shows that quality assurance in education can be understood from the funds management skills demonstrated by heads of schools (Pulis, 2018). The current study seeks to establish availed challenges facing heads of school in managing public funds in schools.

School funds management
Countries across the world reveal that fund management is the catalyst for any institution to achieve its desired goals. Effective and efficient financial management results in the accomplishment of various projects such as the construction of school buildings at the expected standards. In this regard, the success or failure of schools is strongly connected to the financial support made available to them through the levying of taxes and the allocation of revenues by the government (Pouncey et al., 2013a). This is the case; in Tanzania, the government provide monthly capitation Grants to public schools as the strategy to finance basic education. However, studies show that the grants are not properly managed. The general audit report in Tanzania shows that many schools projects are uncompleted due to improper management of the funds allocated to the respective projects, for example, Uncompleted works upon the construction of administration block at Masanga Secondary School (NAO, 2013). Likewise, the fund allocated for special education was reallocated for other activities at the Ministry (NAO, 2021). The financial Act of 2010 stipulate that heads of schools are the chief accounting officer of the school and are responsible for the control and use of school money. But the data shows that the majority of heads of schools lack knowledge and skills on their roles in public funds management. This may have been attributed the inadequate training on financial issues. In most cases, those who are in charge of financial management in public schools are ordinary teachers with no financial management skills. The situation has contributed to the mismatch of financial statements, poor budgeting and spending beyond the budget or sometimes not spending the allocated funds. To alleviate this problem the government in collaboration with education partnership had a remarkable effort to equip heads of schools and school bursars with financial management skills through short course training. For example, the training conducted by ADEM to head of schools among other things they were trained on financial management and procurement (ADEM, 2021). The current study attempted to examine the prospective challenges in public funds management in the reflection of heads of schools in...
Tanzania. This paper specifically attempted to answer one question:

i. What are the challenges facing heads of schools in managing public funds?

**Methodology**

Both Primary and secondary data were gathered in this study to reach conclusions. First, a database search was conducted in Web of social science, Sage Educational Management journal and Google scholar web. The researcher identified multiple dimensions and a list of components terms was used to search. The list of terms used to search included; Funds, school funds, financial management, general audit report, challenges facing heads of school and the role of heads of schools. Based on the literature the selection of studies to investigate was made based on a comparison of the title and the abstract with the inclusion criteria. The exclusion criteria were applicable when the title and abstract contained insufficient information for inclusion. New papers that met inclusion criteria were added to the sample of studies. For the forward search, all papers were examined that referred to one of the papers already included. Once these papers were identified, the papers were again compared to the inclusion criteria and included in the sample if appropriate. The full process of the search for and selection of studies was conducted by the researchers. After the selection based on title and abstract agreed, the results were analysed, presented and discussed. Thus, primary data was collected to a total sample of 35 heads of schools who were randomly obtained through the use of an online questionnaire and semi-structured interviews that were both conducted through face-to-face interviews and phone calls to the selected participants. The researchers opt for online methods for data collection because the study was conducted during the Covid-19 pandemic; therefore it was appropriate to avoid physical contact with many participants as the measure against the spread of Covid-19.

**Results and discussions**

**Challenges heads of school face in managing school funds**

The financial management skill demonstrated by the heads of schools is questionable as the Performance standard outlined in the financial management guidelines of 2016 state (URT, 2016). The study revealed that one of the big challenges facing schools today in Tanzania is fund management. It has been reported that there are many heads of schools who lack financial management skills (Amos et al., 2021; Manamela, 2014). This has resulted in mismanagement of school funds which leads many heads of schools subjected to forensic audits due to fraud, theft, misappropriation, improper control of financial records (Thenga, 2012). School leaders lacking financial management skills is a long way to go as they have not been oriented to financial management skills. In developed countries like the United Kingdom and Greek, financial management in education has been heavily centralized and its funding and general management are delegated to the ministry responsible. In one way, this may have limited the authorities responsible bordering taking serious initiatives for equipping heads of schools with financial management skills. In Greek, there is a bulk of legislative regulations arranging and or designing school financial management which the headteacher should know or have access to. Despite this, the Ministry of Education and Religious Affairs (MINERA) has never issued a handbook or a guide on the law to facilitate the heads of school work (Argyropoulou, 2009). This was the case to what Godda (2018) disclosed that heads of schools receive professional training rarely at ADEM as the agency responsible for the development of educational management to education officials including heads of school. The breakdown in communication of such central information poses a challenge to head of schools in financial management in schools. In Africa, primary school education has expanded rapidly. The transition rates have continued to grow in Uganda, Tanzania, Rwanda and Burundi (UNESCO, 2018). This rapid and unplanned, expansion has exacerbated the shortage of basic education facilities and teachers. This has resulted in most of the teachers in most sub-Saharan countries such as Tanzania and Kenya being appointed to headship posts with inadequate management skills including financial skills to perform expected duties (Kaguri et al., 2014). Primary schools’ in Tanzanian’s has experiencing management challenges in financial activity in 2002 to 2015. The challenge worsened especially when the Government of Tanzania embarked on massive programs; the Primary Education Development Program (PEDP) and secondary Education Development Program (SEDP) which started in 2002 following the elimination of school fees (Matete, 2016). The programs effort was to translate the 1995 Tanzania’s Educational and Training Policy (TETP) and the Education Sector Development Program (ESDP) into feasible strategies (URT, 2018). The proper implementation of PEDP necessitated the introduction of several guidelines, some of them being financial management accounting guidelines and procurement guidelines (Version et al., 2017). These guidelines included the financial management act which governs the public fund management and reduces cost but achieves value for money during procuring public services. The purpose of these guidelines was to enable those who will be involved in the day to day activities of the PEDP to perform their duties in an orderly manner, transparently, effectively and efficiently while at the same time providing the necessary information for effective decision making when addressing diverse education matters including financial matters (Dennis & Stahley, 2012). It implies, therefore, management of financial matters related to education and the procurement of educational materials is now carried at the School level. Kaguri, Njati and Thiaine (2014) argue that the Primary School administration has the authority to oversee and administer all the financial matters. Financial accountability refers to producing regular financial reports to those with an interest and right to know, providing that leadership has control over financial decisions and accounting for funds by producing documentary proof of receipts and payments (Dennis & Stahley, 2012). Thus, financial management at school is imperative because highly associated with school performance. The school governing bodies can achieve this by adopting and implementing the best financial accounting practice which includes ensuring that the systems of financial management and internal control.
established for the school are carried out (Idasa, 2004). This is because the head of the school is the governing body at school and the accounting officer is accountable for school effective fund management. They are urged for taking into account effective and appropriate steps to prevent any irregular expenditure or fruitless and wasteful expenditure and are responsible for the management, including the safeguarding of the assets and the management of the liabilities. However, not all shoes can fit everyone in every context. This can be seen from the perspective that heads of schools are usually appointed based on teaching experiences and level of education. Bush (2018) argues that the practice of appointing teachers from schools that perform better to assume headship posts in other schools assuming that s/he will do better regarding the management skills demonstrated by the particular teachers is questionable. It is from this point education management and administration authorities are urged to understand that not all leaders can fit in whatever context placed in. in the same way, the study by Bush (2018) shows that many schools need funds to make things go well at school. The study revealed that most of leaders are appointed into headship seems to have inadequate money management skills. The study by Moll et al. (2019) has enlightened that the competency of heads of schools in secondary school has positive significance in their job performance as a result of skills and knowledge applied. Although every education stakeholder wishes to see a lot of funds invested in the education sector managed effectively towards achieving the desired goals in education services delivery across the world by applying both financial management skills and leadership skills (Boyask, 2018). But, this is not the case because school leaders entrusted power to do so are facing grave challenges including, fund misallocation, theft, corruption and embezzlement (Kaguri et al., 2014, Boyask, 2018, HakiElimu, 2012). The situation is similar in Tanzania as the study by Haki Elimu (2017) points out that there have been a series of allegations levied against school administrators that they don’t follow up the financial guidelines given to them for implementation in such a way that school administrators are accused of mismanaging and embezzling money put in their custody. So far there is no substantial evidence that has been strongly put forward to back up on all these allegations. Though the review emphasised school leaders faced with financial management skills and school resources management (Wise, 2015). Studies show that institutions like universities and training agencies responsible for preparing school leaders for tomorrow must be aware of the emerging issues as school leadership itself is changing (Bush, 2018, Pouncey, Ennis, Woolley, & Connell, 2013, Wise, 2015). The Head of schools is to be equipped with management skills including financial management skills for sustainable quality education delivery at school. Because, resources development at school needs money, the school environment needs money for maintenance (Greany, 2018). Despite the effort made to equip heads of school with the appropriate skills for effectively managing their schools, still, the school are witnessed facing challenges in leadership skills and cash flow management, stocking (Sospeter, 2017). The study by Pouncey et al. (2013) revealed that financial management is not a new problem in United State nor Alabama. It has been existing and evolved since the beginning of public education. As pointed earlier this is the case in Tanzania due to appointing normal teachers into headship posts without undergoing the educational management training programme. The result shows that majority have been put into the post just by virtual favouritism or due to experience and/or education qualification. The findings is in line with (Amos, 2021; Pouncey, 2013), which establish that most of the heads of school have been appointed into post just by education qualification with less consideration of leadership and management skills which are paramount for school success. But in developed countries like America, England and Sweden preparation and development for the head of school is institutionalized with colleges offering training for the head of school before and after the appointment (Bush & Oduro, 2006). This is the case in Tanzania ADEM is the institutionalized educational management training institution under the Ministry of Education, Science and Technology responsible for training educational managers. For example, the CAG report (2021) revealed that only 19% of the available 75,127 in-service teachers in secondary schools were targeted during the financial year 2015/16 countrywide. Likewise, the audits did not find any program intended for teachers’ capacity building in secondary schools in the subsequent financial years. Consequently, capacity building for in-service teachers heavily relied on donor-funded projects which in turn left many teachers and heads of schools without updated professional knowledge including financial management skills.

Conclusion and Recommendations
The problem of fund management in schools is the result of inadequate relevant financial management skills. From this review, agent measures need to be taken by the Ministry responsible to officiate or enact the policy guiding the head of school appointment in Tanzania rather than relying on the experiences and the level of education of an individual has demonstrated. It is suggested that in-service training has to be a lifelong experience for heads of schools in both private and public schools. This shall align with the enactment of the laws governing the appointment of heads of school. The government is to recruit school bursars in public schools rather than appoint mere teachers to take charge of school accounting. By doing so, the theft and/or mismanagement of school funds, subjecting heads of schools to fraud and forensic audit will be reduced. Also, the study recommends immediate training of head of school and teachers appointed as school bursars on e-financial management skills.

References


**Author Biography**

Dr. Mwita Sospeter is a tutor in ADEM. The author holds a PhD degree in Education from the Open University of Tanzania in 2021. He received Master of Arts in Education and Bachelor of Education in Management and Administration from the University of Dodoma-Tanzania in 2017 and 2012, respectively. The author has number of Publications include: Access and Utilization of Information and Communication Technology (ICT) among male and female students: In college of education at the university of Dodoma (2019), social emotional model for coping with learning among adolescent secondary school students (2020), The handbook for quality assurance in education (2021). The author has vast experiences in education management and administration, quality assurance in education and Social emotional learning. He now works with the S2- cooperation Company Limited in Tanzania.