Assessing the utilization of capitation grants in public primary schools: a case study of Iringa district in Tanzania

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ASSESSING THE UTILIZATION OF CAPITATION GRANTS IN PUBLIC PRIMARY SCHOOLS: A CASE STUDY OF IRINGA DISTRICT IN TANZANIA

By

Mfilima Sikia

Dissertation Submitted in Partial Fulfilment of the Requirements for Award of the Degree Master of Arts of Education at the University of Dodoma

The University of Dodoma

October, 2015
CERTIFICATION

The undersigned certifies that he has read and hereby recommends for the acceptance by the University of Dodoma, a dissertation entitled: “Assessing the Utilization of Capitation Grants in Public Primary Schools: A Case of Iringa District in Tanzania” in partial fulfilment of the requirements for the degree of Master of Arts in Education of the University of Dodoma.

...........................................................................................

Dr. Kumburu, Salvius

(SUPERVISOR)

Date..............................................
DECLARATION

AND

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I, Mfilima Sikia hereby declare that this dissertation entitled “Assessing the Utilization of Capitation Grants in Public Primary Schools: A Case of Iringa District in Tanzania” is my own original work and that it has not been presented and will not be presented to any other university for similar or any other degree award.

Signature………………………………………………

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Moreover, I acknowledge with gratitude the support I received from my wife, Upendo Kaaya and my friends, Yohana Nyange, Joyce Msigwa, Faustine Gundala and Salvatory William.

Finally, I wish to sincerely thank many other people who contributed in significant ways and whose names have not been mentioned here because of space. God bless you all!
DEDICATION

This work is dedicated to my mother, Mwanaima Pembelu, my father, Wiliam Mfilima, my wife, Upendo Kaaya, my beloved son, Bright Sikia, for their moral and material support in my life and education.
ABSTRACT

The study assessed the utilization of capitation grants in public primary schools in Iringa District. Specifically, it examined the disbursement procedures of capitation grant from Central Government to schools, to understand how capitation grants are utilized in schools, the study was extended into exploring the challenges facing school management in utilizing capitation grants and its implications to quality education and finally suggested strategies to rectify the situation. The study employed qualitative approach with some elements of quantitative approach. The data was collected by using questionnaires, interviews, documentary review, and focus group discussion, qualitative data were analyzed thematically and presented through descriptions and quotations and quantitative data were analyzed through SPSS and presented through descriptive statistics. The study revealed that disbursement procedures of capitation grant to schools involve many stages that are bureaucratic and that there are unnecessary delays of CG to reach pupils. Likewise, uses of CG without adherence to government regulations provide greater chances to head teachers to spend more funds into issues which are unrelated to the process of teaching and learning in schools. Further, the study found that the challenges associated with managing CG in schools, such as delays, insufficiency and inadequate knowledge of HTs on fund management negatively affected the quality of education in public primary schools in Tanzania. To remedy the situation, the study suggested some strategies such as provision of training to head teachers, more sources of fund should be sought to minimize dependency on CG and the Government should increase amount of CG. The study recommended that there is need to revise the delivery mechanism of CG from Central Government to the school level so that the funds may be deposited directly into schools accounts.
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<tr>
<td>CGs</td>
<td>Capitation Grants</td>
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<tr>
<td>GoT</td>
<td>Government of Tanzania</td>
</tr>
<tr>
<td>HTs</td>
<td>Head Teachers</td>
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<tr>
<td>LGA</td>
<td>Local Government Authority</td>
</tr>
<tr>
<td>MoEVT</td>
<td>Ministry of Education and Vocational Training</td>
</tr>
<tr>
<td>N</td>
<td>Number of Respondents</td>
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<td>Non Governmental Organizations</td>
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<td>PDEO</td>
<td>Primary District Education Officers</td>
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<tr>
<td>PEDP</td>
<td>Primary Education Development Programme</td>
</tr>
<tr>
<td>PMO-RALG</td>
<td>Prime Minister’s Office-Regional Administration and Local Government</td>
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<td>PSLE</td>
<td>Primary School Leaving Examination</td>
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<td>REPOA</td>
<td>Research on Poverty Alleviation</td>
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<td>School Financial Committees</td>
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<td>SMCs</td>
<td>School Member Committees</td>
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<tr>
<td>SPIP</td>
<td>School Performance Improvement Plan</td>
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<tr>
<td>SPSS</td>
<td>Statistical Package for Social Sciences</td>
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<td>UCC</td>
<td>University College Cork</td>
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<tr>
<td>Acronym</td>
<td>Meaning</td>
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<tr>
<td>UNESCO</td>
<td>United Nations Educational, Scientific and Cultural Organizations</td>
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<td>UPE</td>
<td>Universal Primary Education</td>
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<td>URT</td>
<td>United Republic of Tanzania</td>
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<td>USE</td>
<td>Universal Secondary Education</td>
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CHAPTER ONE

INTRODUCTION

1.0 General Introduction

This chapter introduces the study by providing background information and statement of the problem. It also, highlights the purpose of the study, specific objectives of the study, research questions, and the significance of the study, scope of the study, limitation of the study and definition of key terms.

1.1 Background to the Problem

Managing institutional resources be they schools or any other organization has become an interesting area to be studied due to a number of reasons; first and foremost it is the fact that resources are the engine of any developmental undertaking; secondly resources provide conducive working environment thirdly; resources are the motivators to managers in planning, implementation and evaluation of institutions projects or objectives. Schools like any other organization require resources to fulfil their planed objectives. These resources can be classified as physical, fiscal and human. This study is focused on fiscal resources injected in schools in form of capitation grants. Capitation grants are funds given to schools for purchasing text books, teaching guides, and supplementary reading materials, chalks, pens, pencils, and procurement of administration materials, and school-based examination papers (MOEVT, 2010). In other words, these funds have a lot of implications to quality education. Various reports from the ministry, department of education, inspectorate, finance, and interested organization indicate unimpressive stories about the utilization and management of the capitation grants in schools,
especially in public primary schools. For instance, a study conducted in Songea Municipality, Singida Municipality and Kondoa District Council in Tanzania by REPOA (2012) showed that school managers misuse the Grants for their personal benefits such as travel fairs, per diem, and sometimes for treatment. Also, Uwazi (2011) did a study in several schools in Dar es Salaam; the findings indicated that many schools are managed by head teachers who did not have knowledge and skills for resource management including capitation grants. As a result, many of those schools had serious shortage of learning materials or facilities (Uwazi, 2010).

Furthermore, Thenga (2012) argues that education resource management such as capitation grants appears to be a challenging task to head teachers because most of them lack proper training related to fiscal resources management. Thus, this situation impedes effective learning and achievement of pupils in schools. While, this situation is prevalent in schools, head teachers continue to receive capitation grants from the government regularly, in which forty percent 40% of the capitation grant is meant for purchasing textbooks and teacher guides for school (URT, 2004). The school subjects of whom the capitation grant is directed are English Language, Kiswahili, Geography, Science, History, Mathematics, Civics, Vocational Subject, French, Religion, School Sport, and Information and Communication Technology (MoEVT, 2010). It is the Government’s belief that the money will be used to improve the teaching and learning of those subjects especially for those schools with acute shortage of such facilities. An obvious question was why primary schools still experience serious shortage of teaching and learning materials, as well as facilities of learning such as chalks, maps, class attendances and atlas despite the support of capitation grants by the government. Thus, this study was necessary to find concrete
information on the utilization of capitation grants in public primary schools taking
Iringa District as a case in point. The study was guided by three questions which are
what are the disbursement procedures of the capitation grants to schools, how
capitation grants are utilized in schools, and lastly, what are the challenges facing
school management in utilizing and managing capitation grants and its implications
to quality education and what are the possible solutions to rectify the situation.

1.2 Statement of the Problem

There have been a lot of public sentiments regarding to utilization and management
of school resources especially the capitation grants in public primary schools in
Tanzania. For example Rajani et al (2006) argued that most primary schools in
Tanzania have unsupportive learning environment, possibly because capitation grant
has not reached schools level on time; even, the fewer grants received are not
properly utilized Rajani et al (2006). Capitation grants are fiscal resources that are
given to schools by the Central Government via Local Government Authority
(LGA), which then is sent to school bank accounts (URT, 2004). The way
Government of Tanzania (GoT) transfers the grant to school is different from other
countries such as Benin, Gambia, Ghana, Madagascar, Niger, Malawi, Rwanda, and
Senegal. Disbursement of capitation grants in those countries is made directly to the
schools accounts devoid of the bureaucracy observed in Tanzania (World Bank,
2011). This in a way results into unnecessary delays and misleading before they
reach to schools. According to the Government of Tanzania (GoT) regulations the
amount of grants to be disbursed to school on the basis of pupil head is around 10
USD (URT, 2010).
However, the implementation of capitation grants program is met with un reconciled challenges such as under disbursement and delays. For instance, Haki Elimu (2013) did a study in ten (10) districts including: (Muleba, Kigoma Vijijini, Bariadi, Tabora Mjini, Ukerewe, Serengeti, Kilwa, Kilosa, Musoma, and Iramba) whereby 44 primary schools were selected for data collection. The study indicates that in 2012/2013 academic year only Tsh 2,427 of capitation grant per pupil was received to schools in the third quarter of academic year instead of Tsh 10,000 per pupil. Despite the serious decrease of capitation grants some schools consistently miss the funds or are underpaid. In view of this, this study intends to reveal the logical characteristic of capitation grants management and utilization at schools level by school administrators or head teachers in public primary schools.

1.3 Purpose of the Study

The purpose of this study was to assess the utilization of capitation grants in public primary schools in Iringa District.

1.4 Specific Objectives of the Study

The following are the specific objectives of the study:

i. To examine the disbursement procedures of the capitation grants to schools in Iringa district.

ii. To investigate how the capitation grants are utilized in schools in Iringa district from 2010-2013.

iii. To find out challenges school management faces in utilizing capitation grants with its implications to quality education and possible solutions.
1.5 Research Questions

The study sought to answer the following questions:

i. What are the disbursement procedures of the capitation grants to schools in Iringa district?

ii. How are capitation grants utilized in schools in Iringa district from academic year 2010-2013?

iii. What are the challenges face school management in utilizing capitation grants with its implications to quality education and possible solutions to remedy the situation?

1.6 Significance of the Study

The study is helpful to head teachers, teachers, parents, school committee members, and pupils. In addition, the study creates awareness and information which is knowledge-based about the situation of funds utilization and management at district as well as at school level. The study also highlights important management issues to government officials including education officer, school inspectorate, the Non Governmental Organizations (NGOs) and the Ministry of Education and Vocational Training (MoEVT). Lastly, the study opens a door for further research in this area in order to inform policy makers on management of school resources in primary schools in Tanzania.

1.7 Scope of the Study

This study assessed the utilization of capitation grant in schools to improve learning environment for quality education taking examples from Iringa District. The study was conducted in Iringa district where there are about one hundred and forty eight
(148) public primary schools within the Iringa district and no any private primary school in the district (DEO, 2015). The number of respondents was 111 respondents including; the District education officer, head teachers, school committee members, ward education coordinators, teachers and pupils. The researcher selected only twelve (12) public primary schools from Iringa District basing on criterion that they have few pupils enrolled in a school with the assumption that they receive little share of capitation grants but researcher was not interested with quantity of fund received at schools rather than the logical characteristics of how those funds are being utilized by school administrators for improving quality education. The rationale for choosing Iringa district to be the area of study is that, the monthly report indicates un impressive story about the utilization of school funds. Also, the Iringa district is among of Tanzanian districts which annually receive capitation grants for enabling schools to operate day to day activities Therefore, the study focuses only on public primary schools because these are the ones that receive the capitation grants from government budgets.

1.8 Limitations of the Study

Assessing the utilization of capitation grant in public primary schools was constrained by the following challenges:

First, transport problem: Some areas were so difficult to reach; the researcher had to hire motorcycle transport and paid a lot of money for transport because the areas had no reliable public transport.

Some respondents were not ready to provide information because they thought it would be like telling their inner secrets. The researcher had to take a long time to
convince them that he was just doing a research for his studies and that the information they will give will not be revealed to anyone but remain anonymous.

1.9 Definition of Key Terms

The following terms were used as delineated under this section they include:

(a) School Resources: These are resources that are found within schools context they includes human resources like teachers, head teachers and pupils; physical resources like tables, chairs and desks; and fiscal resources like money or capitation grants.

(b) Fiscal Resources: Are monetary resources like capitation grants that enhance all school necessities such as teaching and learning materials, stationary facilities and chalks at school.

(d) Capitation Grants: These are money provided by the Government to the public schools in order to run the daily duties in schools especially in basic education.

(e) Quality Education: This is term that can be looked from the inputs, process and outputs

(f) Public School: This is a school managed directly or indirectly by a public education authority, government agency or governing board appointed by government.

(g) Primary School: Is an institution in which children receive the first stage of compulsory education known as primary or elementary education.
(h) **Head teachers:** Is a person who is appointed or acting as the manager of the school.

(i) **Whole School Development Plan (WSDPs):** This is a plan for developing the schools’ capacity to implement and manage effectively the requisite/available resources.

(j) **School Committee:** Is a group of elected members responsible for managing and overseeing the activities of a primary school and to provide it with community support. School committees have a pivotal role in the implementation of the government’s Primary Education Development Plan (PEDP) (Haki Elimu, 2013).

1.9.1 **Organization of the Study**

This dissertation has five chapters. Chapter one presented general introduction, background to the study, statement of the problem, purpose of the study, specific objectives of the study, and research questions. Thereafter, it presents significance of the study, scope of the study, limitation of the study, definition of operation terms, and organization of the study. Chapter two is about literature review, while chapter three presents research design and methodology. Chapter four is about results and chapter five is about discussion, summary and recommendation.
CHAPTER TWO

LITERATURE REVIEW

2.0 Literature Review

This chapter presents the surveyed literature related to resource management specifically capitation grant in schools. The review of the literature was the researcher’s endeavour to gain knowledge from what scholars have said about the subject at local context, national and global as well. The main purpose was to explore different experiences, best practices, achievements, and challenges about utilization of capitation grants at the school level. The chapter begins with the description of theoretical framework and conceptual framework of the study and proceeds to the empirical studies related to the present study and lastly, the chapter ends with description of the knowledge gap of which this study attempted to fill.

2.1 Theoretical Framework

This study was guided by Managerial Role Approach of Henry Mintzberg. Burrgaz (1997) stipulates that any educational manager has ten managerial roles in the process of fulfilling their responsibilities. Henry classified managerial roles into three groups, namely (i). Interpersonal roles including the figure head, leader, and liaison role (ii) Informational roles, including the monitoring, disseminator, and spokesman role; and (iii) decisional roles including negotiator role, resource allocator, entrepreneur, and disturbance handler (Burrgaz, 1997). Resource allocator can be conceptualized as a responsibility for allocating and supervising financial resources, materials and personnel resources or it may also refer to controls and
authority the use of organizational resources such as capitation grant resources. In this context, the way head teacher manages school resources like capitation grant in the schools. He or she is performing one of the managerial roles as proposed by Henry Mintzberg. However, capitation grant management creates some challenges to head teachers in the schools. Using this theory the researcher will look at how the head teachers are accountable in utilizing the capitation grants and resources procured through capitation grants

2.2 Conceptual Framework of the Study

The term conceptual framework is explained as a system of concepts, assumptions, expectations, beliefs and theories that inform the researcher (Shemahonge, 2012). Also, Maxwell (2005) argues that conceptual framework is a key part of the design. Galabawa (2001) defines Management as the process of involving supervision, judgment, directing and decision making in determining plans and using data to control performance and progress of personnel in carrying out activities of an organization or institution. Resources (capitation grant) management in schools is vital and necessary because it is an engine towards achieving school plans, goals and objectives.

In this study, the Input-Output Model by UNESCO (2002) was modified and employed by the researcher in this study. The model comprises two major elements (Input-Output) and other two complimenting elements (system context and community context) as explained below.

The model recognizes that education outputs and outcomes are the function of input and process. The quality and quantity of outputs and outcomes depends on proper
utilization of resources in this case the capitation grants received in schools. Therefore, the model emphasizes two contexts that determine the pace and direction of enabling schools to improve learning environment for quality education. These contexts are system context and community.

2.2.1 System Context

Every school system requires money and other resources to run activities. Capitation grants are among the input that schools use in their daily operation (UNESCO, 2004). In this case, education, system is the process whereby the Government inject capitation grants for the purpose of implementing the educational goals. So a school as social system obtain grants in which its utilization relies on the guidelines provided to schools. The high inject of input (capitation grants) as resources to schools facilitate the improvement of learning environment as result desired output could be achieved in schools.

2.2.2 Community Context

Community context involves the home environment in which school committee members, parents, and guardians live. The model recognizes that these people have the right to know how the capitation grants received are utilized in schools. In other words, they are involved in one way or another in management of grants at school level.
2.2.3 Input, Outputs, and Outcomes

**Input**, in this study, is capitation grants which are considered as important entities to public primary schools. The Government of Tanzania (Got) provides the grants to schools to enable them improve learning environments. If these grants are well utilized effectively by head teachers, they will enhance the improvement of the following in schools. Teaching and learning materials, facilitates small repairs, availability of chalks, pencil, exercise books and pens, and ensures availability of administration materials. It is understood that, capitation grants as input in schools have no direct impact to pupils’ academic performance in schools, rather than improving learning environment that could enhance the pupils to perform excellent in academics of pupils in schools.

**Output** are the end products obtained after some several processes. The proper utilization and management of capitation grants in schools enhance the improvement of learning environments. The model realizes that high academic achievement in schools as output could be possible if capitation grants were properly utilized and managed in schools for improving learning environment. On other hand, **outcomes** are direct results of proper utilization and management of capitation grants in schools. In this study, the outcomes include adequate teaching and learning materials like text books, availability of chalks and pens and availability school administration materials.
2.3 Related Studies on Capitation Grants

2.3.1 Review from Developed Countries

In America, the Government continues to recognize the significance of providing capitation grants to schools. Notably, nursing schools receive the grants annually based on number of students enrolled in school. The provision of capitation grants to schools contributed to the increase of enrolment rates of students in schools of nursing in America. The Government recommends that capitation grants funding as a strategy to expand the nursing remarked as a pipeline of education of all over the country (ibid). The grants are utilized by nursing schools to equip learning/audiovisual laboratories, clinical laboratories and improve school infrastructure (American Association of College of Nursing, 2009).

Also, the National Report of Ireland (2010) indicates that in Ireland funding for voluntary secondary schools has been provided since 1960’s and current funding from the state is available in the form of capitation grants based on the number of students enrolled. The capitation rates are paid in respect of pupils attending schools and special classes. The rates of grants vary depending on particular level of needs involved. For instance, the amount of grants provided ranges from € 486 to € 936 per pupil. The Government issues funding to primary schools in every April of each year to enable schools operates activities. In Ireland, the grants are often utilized for special transport service and the school bus escort. To ensure effective utilization and management of capitation grants, the Government provides the guidelines to schools. The guidelines provided to schools act as earmark to principals in using the received grants at school level. The researcher continues to say that funding
arrangement gives autonomy for principals to utilize and manage properly the capitation in the most effective way based on their knowledge (ibid).

Comparative Ireland government practices similar to the Government of Tanzania (GoT) in which utilization of capitation grants in schools follows the guideline (URT, 2010). This process enables and facilitates the head teachers as school managers to achieve the educational goals and aims at school level.

Moreover, in 2001, Mexico provided more autonomy to schools by giving them annual grants to $ 5000 to improve educational quality. Basing on the capitations received in schools. The schools are required to prepare educational improvement plans that outline how the received money will be utilized at school. In the process of design, implementation, and monitoring of the plans education stakeholders are involved i.e. Parents associations (World Bank, 2009). In Mexico about 80% of the received grants to schools are effectively utilized by principals on school materials and facilities. Although, large proportion of the grants to funding teacher training and development (World Bank, 2009). As far as knowledge is required for effective utilization of school resources the Government of Mexico provides regular training to school principals and parents association on how to manage funds at school level (World Bank, 2009).

Furthermore, in New Zealand, schools are given a capitation grant with extra resources for schools depending on their proportion of students from low economic status background, and on the proportion ethnic minorities (Lauglo, 2008). The Government continue to provide capitation grants to schools to avoid individuals’ differences in access of basic education. The utilization and management of received
grants at school level in New Zealand is done by school managers focusing on school plans for the purpose of achieving educational goals and objectives. Most of uses of capitation grant directed for purchasing the learning materials that would improve pupil ratio book in schools as well as transport fares for pupils (ibid).

2.3.2 Reviews from Developing Countries

Like in developed countries, many developing countries around 2000’s adapted the notion of capitation grants policy to schools (Akyeampong, 2007). However, the grants in many of these countries were necessitated by the poor social economic situation of the parents around the schools. Any country, striving to prioritize education sector by providing some grants. With regard to this, many researches were conducted to see the workability of grants in schools in improving education. For instance, a study conducted in Uganda by UNESCO (2004) discovered that record keeping of disbursements of capitation grants to school at district level was poor which resulted to leakage of capitation grants in schools. Basing on this fact, the act of misuse capitations would imply that it hinders improvement of learning process in schools.

Also, in Ghana since 2004 to 2005 capitation grant (CG) policy was introduced in schools (Akyeampong, 2007). This policy aimed at helping poor parents to meet the cost of primary education (Ottah et al, 2010). Numerous studies conducted in Ghana and other places showed challenges in the implementation of capitation grants in schools; for instance a study of World Bank (2009) and MoES (2008) reported the instance of corruption, leakages, poor record keeping and misappropriation of resources among others. These challenges hindered the improvement of learning
environment in schools. Therefore, unsupportive learning environment would hinder the effective learning of the pupils in public primary schools.

**2.3.3 Experience from Tanzania**

In Tanzania context a study done by Knutsson (2005) indicates that around 2002 the Government of Tanzania introduced capitation grants in schools. The grants were intended to amount 10 USD per pupil per annual. The funds covered facility repair, purchase of textbooks, teaching guides and supplementary teaching materials, chalks, exercise books, pens, pencils, administrative materials and examination papers. REPOA (2008) noted that the introduction of CG in schools contributed to increase in gross and net enrolment of boys and girls in primary schools due to reduction of direct cost sharing in schools. The increase of enrolment made a necessity of effective use of the available resources for improving quality education in schools including following guidelines in using the grants. URT (2010) emphases that the use of capitation grants in schools needs to follow rules for capitation grant expenditure line. The guidelines provide autonomous to school actors to spend the funds for schools improvements, giving some level of autonomy to schools in the use of the grant makes sense in order to cope with unforeseen occurrences. Poisson et al (2007) pointed out that the delegation of spending of capitation grant decisions to the head teachers, teachers, school committee members and parents can increase the probability of frauds, as many people have direct access to the funds. Thus, fraud may occur at school level where money intended for school use is diverted for personal benefits of individuals (Poisson et al, 2007)
Although, uses of capitation in schools in Tanzania brought many challenges to school management as presented by earlier studies such as (Twaweza, 2013; Rajan, 2006; Haki Elimu, 2007; Sitta, 2007 and Uwazi, 2010). The challenges highlighted include irregular and delay release of capitation grants to schools, and capitation grants have been underfunded in schools. Despite of these challenges the current study focuses to assess the logical characteristics use of funds for improve quality education in schools.

2.4 Resource Management

A resource is something required to accomplish an activity or as means to undertake an organization and achieve desired outcomes (Dressler, 1994). Within school setting there are different types of resources; first human resources like pupils, teaching staff, and non teaching staff; second, physical resources such as buildings and instructional materials; and third fiscal resources like capitation grants. Although all these school resources are necessary for education excellence but fiscal resources appears to be more essential in the schools because they function as a basic foundation for achieving goals and objectives in the schools. As it is known that resources are important to the organization as Dash (2008) emphases no system of education can function without resources. Under this, instance CG management becomes prevailing issue to researchers because it is an engine for running the school routines.

Thus, logically, capitation grants as a resource in schools require committed and accountable head teachers in managing these resources for the attainment of school goals and objectives. Otiende et al, (2005) argue that the head teacher being the person charged with the responsibility of running a school determines and acquires
financial and material resources, and should deliberate manage it for the purpose of achieving desired goals. It is understood that the management of school resources in schools context is not done by head teachers alone; it is done than by many educational stake holders are being involved such involvement of many people in utilizing the CG necessitated this study to understand if CG were properly utilized.

2.5 The Concept of Capitation Grant in Schools

Capitation grant is an amount of money that is given to an organization for each pupil. It intended to facilitate the necessities for each pupil. The Government of Tanzania (GoT) introduced the capitation grants (CG) in primary schools in 2002 in order to enable the schools in operation of day to day activities (URT, 2001). Until today, public primary schools continue to receive Tsh 10,000 per each enrolled pupil in schools (URT, 2006). However, the amount is, this is much money when multiplied with the number of students in each school. Thus, Understanding how the fund is utilized is necessary.

For effective utilization and management of grants received at school level, the Government of Tanzania (GoT) provided the guidelines to schools. The guidelines provided to schools describe how the grants should be used for certain activities. According to the URT (2012), 40% of capitation grants should be used for purchases of books and other teaching and learning materials; 20% of capitation grants should be utilized for facility repairs, 20% should be used for chalks, exercise books, pens, and pencils; 10% of the grants should be used for administration materials and 10% of grants should be used for examination paper, purchase and printing. Table 1 below provides a summary of capitation grants guidelines.
### Table 1: Capitation Grants Guideline Manual

<table>
<thead>
<tr>
<th>S/N</th>
<th>COST CENTRE</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Facility repair</td>
<td>20%</td>
</tr>
<tr>
<td>2.</td>
<td>Text book, teaching guide, supplementary reading materials</td>
<td>40%</td>
</tr>
<tr>
<td>3.</td>
<td>Chalk, exercise books, pens, and pencils</td>
<td>20%</td>
</tr>
<tr>
<td>4.</td>
<td>Administration materials</td>
<td>10%</td>
</tr>
<tr>
<td>5.</td>
<td>Examination paper, purchase and printing</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td>Total Percent of Capitation Grants</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Source:** URT (2006).

This guideline manual is set up to guide or aid head teachers to procure intended items or intended expenditure. Any procurement carried out at school level that involves the use of capitation grants should adhere to this guideline manual. The process of using capitation grants by following guideline manual is practiced by many countries including (Ghana, Togo, Kenya, Uganda, Malawi, South Africa and Tanzania) (Deffous, 2011). From this point of view, using the received capitation grants different from descriptions found in guidelines manual is misuse of school resources, i.e. capitations.

### 2.6 Capitation Grants and Teaching and Learning Materials in Schools

Teaching and Learning Materials are the resources a teacher uses to deliver instruction. The materials assist and support student learning (UCC, 2015). The Sub-Saharan countries (i.e. Kenya, Rwanda, Burundi, Uganda, Malawi, Ghana, Tanzania etc) started to implement the policy of capitation grants around 2000’s (Akyeampong, 2011). The policy improves education through enhancing availability of school requirements at school context. (i.e. textbooks, supplementary books, pens, and lesson plans). This claim may be discussed in connection to a study done in
Rwanda by Overseas Development Institute (2009) which indicates that the state of providing Capitations to schools increase teaching and learning materials in schools.

Moreover, a study conducted in Ghana by CDD (2010) indicates that capitations helped in making availability of textbooks, and other learning materials which at least, has relieved parents from the responsibilities of providing textbooks for their wards. However, the money did not improve teaching and learning materials only but also it improves the school administration including (stationeries).

Likewise, in Tanzania capitation grant established to finance the purchases of textbooks and other teaching and learning materials in schools (URT, 2006). A study done by Sitta (2007) articulates that in 2007, the text book to pupil ratio reported to be 1:3 compared to 1:20 in 2000. This shows that a capitation grant creates an improvement of learning materials in public primary schools. Also, Uwazi (2010) reports that even though, the number of students increased dramatically in the year 2002 to 2006, the availability of text books improved too in schools. In addition to that, Rajani (2006) argues that the provision of books and other teaching materials to the school level has increased dramatically primarily through the ‘capitation grant’. The pupil book ratios have improved, though are yet to reach adequately levels, possibly the management of grants by head teachers in schools is not adequately.
2.7 Capitation Grants as Resource for School Improvements

Capitation grants as fiscal resources are highly required by any organization to improve quality learning environment (Hough, 1994). So, it is to be used for purchasing learning and teaching materials and other administration related expenses (URT, 2010). Similarly, the guideline in Ghana requires schools to use the grants for the following: provision of teaching and learning materials; school management (including testing, training and stationary), community school initiatives; support for needy pupils, school and cluster-based in-service training, minor infrastructure repairs and pay of sports and cultural levies (Ghanney, 2013). Therefore, school managers ensure these elements for effective learning in schools through the use of available resources. Logically, it recognized that capitation grants as resources have played a significant contribution in schools improvements.

A capitation grant does not only improve school learning environment conditions but also improves school administration (Hanevy, 2009). For instance, in Uganda fifteen (15) per cent of capitation grant is planned for administration purposes (like procurement of glue office, pens, stapler pins, and accommodating visitors) (MoES, 2006). The school administrators or head teachers from Tanzania are enjoying with ten per cent for administration purposes (URT, 2001).

2.8 Challenges in Managing Capitation Grants in Schools

Although, capitation grants has contribution to pupils in learning achievements but there are some challenges in managing it as follows:

Firstly, capitation grants sent to schools are below (10 USD) the planned amount for each pupil and delay to reach to schools; the amount of capitations received to
schools is too little (Haki Elimu, 2014), this findings may be discussed in connection to a Public Expenditure Tracking Study (PETS) administered by REPOA (2004) found that 40% of capitation grants resource did not reach the school level on time and also Assad et al (2010) found that only 4% of the schools received capitation grants per pupil above 10,000 Tsh. The researchers continue to say that several schools face significant delays in receiving the grants. Basing on these findings, it happens that head teachers face difficulties on purchasing school requirements, as well as effectively deliver service at school level

Secondly, irregular release of the CGs to schools: Capitation grants are released in four quarters in schools in a country to enhance the execution of the school plans, and school administration (URT, 2001) this is contrary to Uganda in which public primary schools receive capitation grants in three quarters only (MoES, 2009). According to the Centre for Democratic Development (2010), the release of grants to schools has been practiced in unpredictable time to the district level. The report appeared to be similar with a study conducted by Haki Elimu (2013) indicates that about 45-50 percent of Capitation Grants were released at the end of academic year 2012/2013, meaning that the money was released around October to December. Then, the inconsistency release of the grants to schools makes it difficult to head teachers in the management of the grants due to the fact that, each school term has its own planed portion of grants that could accomplish the goals and objectives of the schools.

Thirdly, complex system of disbursement of capitation grants: the disbursement of capitation grants involve three separately ministries (i.e. Ministry of finance, Ministry of Education and Vocational Training and Prime minister’s local
Government Authority). The District Executive Office’s is the last level of authority to disburse the capitation to schools (Haki Elimu, 2013). These levels of authority shows some bureaucracy existing in channel of disbursing the Capitation which makes the Grants to pass many into different education stakeholders in this way would result to unnecessary delays of Capitation to reach beneficiaries. On the other hand, the implementation spending guideline documents is too detailed in a sense that school administrators are un able to comply with guideline documents which used as the yardstick for its expenditure. This argument may be discussed in connection with the findings revealed by MoES (2012) which found that the Ministry of Education and Sports issued guidelines for the utilization of UPE funds outlining all eligible cost centres against appropriate percentages per cost centre. However, all there is use are mere drafts which are not even strictly adhered to.

Fourth, knowledge of the head teachers related to fund management: managing any resources injected to schools whether little or many needs knowledge of school administrators or head teachers for effectively utilization of that resources (Hough, 1993). Makoni et al (2010) did a study in Zimbabwe and found that lack of knowledge related to funds management creates challenges to head teachers in managing the funds. The authors maintain that the government should embark in capacity building programmes to update head teachers knowledge on financial management to help them to realize the goals. Thus, capitation grants as fiscal resources received at schools challenge head teachers in using the grants specifically to use that money according to the implementation guideline documents.
2.9 The Gap in Literature (Knowledge Gap)

The literature reviewed some of which are cited in this study have revealed that capitation grants are important and necessary for the quality of the primary education (for example, see URT, 2010; American Association of College of Nursing, 2009; World Bank, 2009; REPOA, 2008; MoES, 2008; Knutsson, 2005 and Hough, 1994). The literature went further into revealing the challenges that associated with capitation grants in schools (for example see UNESCO, 2004, World Bank, 2009 and MoES, 2008). However, none of the available literature attempted to explain about issues of capitation grants in Iringa district in Tanzania. Particularly, the literature did not explain about the procedures used to disburse the grants to schools in Tanzania, how capitation grants are used by head teachers and the associated challenges of grants as well as how those challenges are mirrored in the quality education in primary schools. The current study, therefore, came into existence to address this gap.
CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter deals with procedures used in collecting the data related to the study as a way of covering the expected objective. Precisely, it consisted of research design, research approach, study area, the targeted population, the sample, and the sampling techniques, methods of data collection as well as reliability and validity of the study, methods of data analysis and ethical consideration in the study.

3.2 Research Design

Many scholars have shared their views on the meaning of research design. Omari (2011) defines research design as a distinct plan on how a research problem will be addressed. In general, research design is defined as the arrangement of conditions for collection and analysis of data in a manner that aims at obtaining information that represent the real situation. It constitutes the blueprint for the collection, measurement and analysis of data. A case study design was used in this study since it is the best way to guide the researcher in the process of collecting, analyzing, and interpreting findings (Yin, 2003) and the best design that would helper the researcher to draw conclusion based on the findings of the study (Rowly, 2001).

3.3 Research Approach

According to Frankfort et al (1996) research approach is a blueprint that enables an investigation to come up with solutions to the existing problems and guide the researcher in various stages of research. The study was mainly qualitative and
supported with some element quantitative approach. The qualitative approach was employed in this study to enable the researcher to obtain information that is purposefully comprehensive and which minimizes subjectivity. Thus, interviews, questionnaires, documentary review, and focus group were held to meet this purpose. Quantitative approach was used to get and present information related to the amount of money received as grants, frequency of occurrence of the phenomena.

3.4 Location of the Study
This study was conducted at the schools around Iringa District. Iringa District was selected for the reason that, it is the area which has been receiving capitation grant from the Government, but there had been endless complainants about the use of capitation grants. Thus, it was important to conduct this study at area to understand how the funds are used in the schools.

Iringa District is one of the four districts of the Iringa Region of Tanzania in East Africa. It is bordered to the north by the Dodoma Region, to the East by Kilolo District and encircles Iringa Urban District, to the south Iringa District is bordered by Mufindi District; to the south west the district is bordered by Singida Region.

Administratively Iringa District divided into twenty five wards namely Kalenga, Kiwere, Nzihi, Ulanda, Mseke, Magulilwa, Mgama, Ifunda, Lumuli, Maboga, Wasa, Mahunina, Idodi, Mlowa, Itununundu, Ilolompya, Nduli, Kihorogota, Izazi, Malenga Makali, Nyang’oro, Luhota, Mlenge, and Migoli. Iringa District it has different societies (i.e. Wahehe, Wabena, Wakinga, Wasukuma, and Wamasai). Wahehe is the predominant society within the district. Among these societies intermarriage is taking place now and then, hence consolidating a community with
same values, norms, believes, and attitudes. Although, mother tongue languages is still used for communication purposes but Kiswahili Language remains a unifying language and medium for learning process in schools.

Within the Iringa District population increases exponentially, currently the District has population (number) of people 254,032, in which majority of these people are female and male are few in number. The number of female is 130,789 and male is 123,243. (National Bureau Statistic, 2012). The district has 148 public primary schools (DEO, 2015). The researcher conducted the study in 12 public primary schools found within the district.

Table 2 Distribution of Public of Primary Schools Selected in Iringa District

<table>
<thead>
<tr>
<th>S/N</th>
<th>Names of Public Primary Schools</th>
<th>Wards</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Kinyika Primary School</td>
<td>Mlenge</td>
<td>Rural</td>
</tr>
<tr>
<td>2.</td>
<td>Isele Primary School</td>
<td>Mlenge</td>
<td>Rural</td>
</tr>
<tr>
<td>3.</td>
<td>Kimande Primary School</td>
<td>Itunundu</td>
<td>Rural</td>
</tr>
<tr>
<td>4.</td>
<td>Kisanga Primary School</td>
<td>Mlenge</td>
<td>Rural</td>
</tr>
<tr>
<td>5.</td>
<td>Msolwa Primary School</td>
<td>Itunundu</td>
<td>Rural</td>
</tr>
<tr>
<td>6.</td>
<td>Mboliboli Primary School</td>
<td>Mboliboli</td>
<td>Rural</td>
</tr>
<tr>
<td>7.</td>
<td>Magozi Primary School</td>
<td>Ilolo</td>
<td>Rural</td>
</tr>
<tr>
<td>8.</td>
<td>Mbuyuni Primary School</td>
<td>Itunundu</td>
<td>Rural</td>
</tr>
<tr>
<td>9.</td>
<td>Ilolo mpya Primary School</td>
<td>Ilolo</td>
<td>Rural</td>
</tr>
<tr>
<td>10.</td>
<td>Itunundu Primary School</td>
<td>Itunundu</td>
<td>Rural</td>
</tr>
<tr>
<td>11.</td>
<td>Magombwe Primary School</td>
<td>Mlenge</td>
<td>Rural</td>
</tr>
<tr>
<td>12.</td>
<td>Mkombilenga Primary School</td>
<td>Ilolo</td>
<td>Rural</td>
</tr>
</tbody>
</table>

Source: DEO Offices’ (2015)
3.5 Population, Sample and Sampling Techniques

3.5.1 Population
Thomas (2006) defines population as a group of individuals or items that share one or more characteristics from which data can be gathered and analyzed. Also Vans (1990) defines population as all members, groups or elements that the researcher hopes to gain information from and to represent the real situation of the field in the study, and from which he or she draws conclusions. The total population of this study was 111 participants including 1 District Education Officer; 24 teachers; 48 pupils; 24 school committee members; 2 ward education coordinators; and 12 head teachers.

3.5.2 Target Population
The target population is a group from which the researcher is interested in gaining information and drawing conclusions (Kothari, 1990, Kothari, 2003). The researcher considered heterogeneity of the target population in deciding sample size for the reason that the greater the heterogeneity, the larger the sample required to represent the population (Chadwick, & Albrecht, 1984). In this study, the target population included the district education officer, head teachers/school manager, school committee members, teachers, ward education coordinators and pupils.

3.5.3 Sample Size
Sample is made up of the individuals, items, or events selected from a large group or population (Kothari 2004). In this study the sample size included twelve (12) head teachers, one (1) district education officer, twenty four (24) school committee
members, two (2) ward education coordinators, twenty four (24) teachers and forty eight (48) pupils.

In selecting the sample size, the researcher considered several factors including availability of the respondents, methods, time, financial resources, and awareness of respondents about the phenomenon undertaken.

3.5.4 Sampling Techniques

The study employed two types of sampling; these were purposive samplings and random samplings. Each of these is described in the sub section below.

3.5.4.1 Purposive Sampling

Purposive sampling defined as the process of selecting units (such as individuals, groups of individuals, institutions) based on specific purpose associated with answering a research questions (Charles, 2007).

In this study purposive sampling was used in selecting one (1) district education officer, twelve (12) head teachers, two (2) ward education coordinators and public primary schools. The selections of these respondents were based on their qualifications, experiences, and skills which seem to meet the needs of study and were typical population.

3.5.3.2 Random Sampling

Random sampling is the process of selecting a sample in such a way that all individuals in the defined population have an equal chance and independent chance of being selected for the sample (Ary et al, 2006). Random sampling was used in the selection of twenty four (24) teachers, forty eight (48) pupils, and twenty four (24)
school committee members in order to provide an equal chance to every individual to be included in the sample. For school committee members, the researcher asked for the list of school committee members from each school and identified two names, such as one female and one male member. After identifying them, the researcher asked for the help from head teacher to get the identified members. The process was successful in all twelve schools and, thus, the researcher could get twenty four (24) proposed members.

With pupils, the researcher wrote three numbers 1, 2 and 3 on pieces of paper (1 and 2 appeared only once, but 3 was duplicated in many pieces). Then pupils were grouped into the groups of boys and girls each group was asked to pick the pieces (one group after another). Finally, the researcher asked for boys who picked number 1 and another who picked number 2, the same was done with girls to have a total of four respondents in each school. The same process was done in all twelve (12) sampled schools to get fort eight (48) pupils. As for teachers, the researcher approached every one male teacher and female teacher who was found in the office and willing to participate in the study, the same process was done in twelve schools to get a total of twenty four teacher (24) needed for the study. Random sampling was employed because it has two advantages. It is free of systematic bias that stems from choices made by the researcher. Also, it enables the analyst to estimate the probability of any findings actively occurring solely by chance. The technique of random sampling is also the easiest method available (Gorard, 2003).
Table 3. Population, Sample and Sampling Techniques (N=111)

<table>
<thead>
<tr>
<th>Sample Group</th>
<th>Techniques</th>
<th>Number of Participants</th>
<th>Sampling</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pupils</td>
<td></td>
<td>48</td>
<td>Random Sampling</td>
</tr>
<tr>
<td>Primary Head Teacher</td>
<td></td>
<td>12</td>
<td>Purposive Sampling</td>
</tr>
<tr>
<td>Ward Educational Coordinators</td>
<td></td>
<td>02</td>
<td>Purposive Sampling</td>
</tr>
<tr>
<td>School Committee Member</td>
<td></td>
<td>24</td>
<td>Random Sampling</td>
</tr>
<tr>
<td>District Educational Officer</td>
<td></td>
<td>01</td>
<td>Purposive sampling</td>
</tr>
<tr>
<td>Primary Teachers</td>
<td></td>
<td>24</td>
<td>Random Sampling</td>
</tr>
<tr>
<td><strong>Total =</strong></td>
<td></td>
<td><strong>111</strong></td>
<td></td>
</tr>
</tbody>
</table>

Source: Researchers’ sample design (2015)

3.6 Data Collection Instruments

In this study, the researcher used different research instruments in data collection; these instruments included questionnaire (both open-ended and closed ended questions) and interviews (structured interviews and semi-structured interviews) as well as documentary review technique.

3.6.1 Questionnaire

Questionnaire is defined as a list of written questions about a study problem that can be completed by respondents (Pons, 1998). This study employed open-ended questions and closed-ended questions so as to collect a wide range of data from the respondents. The questionnaire was used to collect data from teachers, ward education coordinators and pupils. The rationale of using questionnaire as instrument for data collection was because of its ability to collect a large amount of data in a short period of and it was also relatively cheap to administer.
3.6.1.1 Open-ended Questions

Many scholars have shared their views on the meaning of open-ended questions. Hulley (2009) argues that open-ended questions are questions where the researcher doesn’t provide respondent with a set answer from which to choose. Also, Laura (2006) defines open-ended questions as those questions that do not place restrictions to the respondents in answering the questions. In general, open-ended questions are useful when it is important to hear what respondents have to say in their own words. The reason to why researcher used open ended questions was that the technique enabled the researcher to get views, attitudes, characteristics and opinions from respondents relating to the utilization of capitation grants in public primary schools in Iringa District. In this study, self administered open-ended questions were employed with ward education coordinators.

3.6.1.2 Closed-ended Questions

Closed-ended questions are questions that ask respondents to choose from two or more pre-selected answers or are category of question found for questionnaires that requires a specific response (Thomas et al, 1996). In addition to that, closed-ended question is a question for which a researcher provides a suitable list of responses (e.g. Yes/No).

It was used by researcher in collecting data from pupils and teachers because they have experiences, views, perceptions and understandings about the study. The researcher opted for these questions because they are easy and translate.

Generally, questionnaires have vital significances in educational researches. Patton (2002) presents the following importance of using questionnaire; (a) questionnaires
are one of the most reliable research methods because it is easy for the researcher to standardize question each respondent answers exactly the same question (b) questionnaires research method helps the researcher to generalize the findings of the study and (c) questionnaires are relatively quick and easy to create, code, and interpret.

3.6.1.3 Interview Guide
Interview is the verbal conversation between two people with the objective of collecting relevant information for the purpose of the research (Harish, 2009). The study employed structured interviews and semi structured interviews so as to solicit information from respondents. Interviews were conducted with head teachers, ward education coordinators and district education officer because these were few in number. Also, the researcher wanted to get explanations and opinions about issues of CG and the challenges encountered in schools.

3.6.1.4 Structured Interview
Structured interviews are defined as face to face two way communication between interviewer and the respondents (Harish, 2009). In this study, structured face to face interviews were used to collect data from the head teachers.

3.6.1.5 Semi-Structured Interview
Many scholars have shared views on the meaning of semi-structured interview. Robert (2008) defines semi-structured interview as an instrument that allows informants the freedom to express their views in their own terms. Kothari (1990) argues that semi-structured interview is a method that allows for flexibility in the
process of interview and responses as there is a room for clarifying and probing questions in order to get information. The method was used for district education officer. In general, semi-structured interview is the technique for the exploration of the perceptions and opinions of the interviewee. The rationale of choosing semi-structured interview was that the method enabled the respondents (i.e. school committee members) to express their views in detail as well as providing chances for discussions about the matter involved. This contributed deeper understanding of the research problem.

3.6.1.6 Documentary review

Documentary review is defined as a systematic procedure for identifying, analyzing, and deriving useful information from the existing documents (Altschuld, 1995). In this study, both primary and secondary sources of data were employed. Primary sources which the researcher had access included monthly and annual reports of head teachers. Secondary sources included circular, books, newspapers, journals, magazine, bank statements and pamphlets. The rationale of selecting documentary review was to obtain wider information from existing documents about how capitation grants are utilized in schools in Iringa District.

3.6.1.7 Focus Group Discussion (FGD)

Focus Group Discussion (FGD) is the method that involves a discussion with a group of respondents preferably six to eight who meet once for a few period of time (Ritchie & Lewis, 2003). In focus group discussion, the researcher posses an issue and keeps probing questions to the respondents and hence sustain a lively interaction
with the respondents who therefore enable him or her to elicit significant information about the study.

In this study, Focus Group Discussion was used to collect data from school committee members of the selected primary schools. Generally, FGD method was employed in this study for the purpose of seeking out views and ideas of the participants about how head teachers utilizes capitation grants for improvement of quality learning in schools. The researcher decides to use FGD to enable the respondents, i.e. school committee members to portray their knowledge, attitudes, and feelings about the utilization of capitation grants.

3.7 Validity and Reliability

3.7.1 Validity

Various scholars have presented their views about the meaning of validity. Miller (2004) defines validity as the degree to which results from the analysis of the data actually presents the phenomenon under study. Also, Ridley (2005) defines validity is the quality of data-gathering instrument or procedure that enables the researcher to measure what is supposed to measure.

To ensure validity, the researcher conducted a pilot study at Ndiuka primary school, which is situated in Iringa municipal as a way of validating the data collection instruments (i.e. interview guides, questionnaires, focus group discussion and documentary review). From the pilot study researcher found that some research instruments like questionnaires and interviews were having some slight errors in
terms of spelling, instruction and layout. Then the researcher rectified those mistakes so that the data collected could be valid.

3.7.2 Reliability

Reliability is defined as a question of whether repeated investigations of the same phenomenon give the same results (Kvale, 1989). In this study; multiple methods of data collection were employed so as to ensure reliability. As Chadwick et al (1984) emphasize, triangulation of instruments embraces the methods of replication and includes the practices usually followed to estimate the validity and reliability of the research findings. Triangulation of the instruments in collecting data was employed, meaning that the uses of multiple data collection were used to address the validity of information being gathered. The study employs interviews, questionnaires, focus group discussion and documentary review.

3.8 Data Analysis Plan

According to Kothari (2005), data analysis is the process whereby the collected data are processed and analyzed in accordance with the outline laid down for the purpose of developing the research plan. In this study, thematic data analysis was employed for analyzing qualitative data, the data were analyzed thematically through the following; first, the researcher red and summarized the data collected from the field so as to get an initial impression. Second, organizations of data were done according to the response of the respondents. Third, data were examined and described in detail. Fourth, data were classified in categories that were coded, and grouped into themes. However, software programs such as Statistical Package for Social Sciences
version 16 (SPSS) and Microsoft Excel were used for all quantitative data, in which percentages, frequencies and tables were used to present the findings.

3.9 Ethical Consideration in the Study

In this study about the utilization and management capitation grants at schools level, the researcher guaranteed ethical issues of the study by considering the following: first and foremost, the researcher sought a letter of permission from the office of graduate studies at the University of Dodoma from College of Education; second, the received letter from the University of Dodoma was sent to the primary district education officer of Iringa Municipal to seek a permission to conduct the study within Iringa District. From this point, all two letters were sent to 12 primary head teachers in the selected wards; third, sought from the sampled participants of the consent; fourth, anonymity and confidentiality were maintained; fifth, researcher ensured safety of the respondents and avoided plagiarism; and the researcher clearly explained about the purpose of the study and its significance to the society.
CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

4.1 Introduction

This chapter presents and discusses the data collected in the field for the current study. It largely draws on research objectives and questions articulated in chapter one. More importantly, the presentation of the findings is done with reference to the research questions. In particular, the chapter is divided into four main sections. The first section of this chapter presents the demographic characteristics of respondents, the second section examined the disbursement procedures of the capitation grants to schools, the third section looks at how the capitation grants were utilized in schools, and the last section explored the challenges which head teachers encounter in the utilization of the capitation grants and its implications to quality educations as well as suggest solutions to remedy the situation. The section below presents the demographic characteristics of the respondents before presenting the findings of the study.

4.1.1 Demographic Information

In this section, the respondents/participants involved in the study are presented with their basic characteristics such as sex, age, education level and working experiences.
Table 4 Demographic Characteristics of the Respondents

<table>
<thead>
<tr>
<th>QUALITIES</th>
<th>RESPONDENTS</th>
<th>HTs</th>
<th>DEO</th>
<th>Teachers</th>
<th>WEC</th>
<th>SCM</th>
<th>Pupils</th>
<th>Total</th>
<th>%</th>
</tr>
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<tr>
<td><strong>GENDER</strong></td>
<td>Interval</td>
<td>M</td>
<td>F</td>
<td>M</td>
<td>F</td>
<td>M</td>
<td>F</td>
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<tr>
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<td>12</td>
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<tr>
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<td>19-27</td>
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<td>-</td>
<td>6</td>
<td>3</td>
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<td>4</td>
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<td>-</td>
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<td>-</td>
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<tr>
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<tr>
<td><strong>EDUCATION LEVEL</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STD VII</td>
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<td>24</td>
<td>24</td>
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<td>2</td>
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<td><strong>WORKING EXPERIENCE</strong></td>
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<td>8</td>
<td>5</td>
<td>2</td>
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<td></td>
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<tr>
<td>11-16 yrs</td>
<td></td>
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<td>1</td>
<td>4</td>
<td>3</td>
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<td>-</td>
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<td>-</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Source: Field data March (2015)

**KEY:** STD-standard, YRS-years, HTs-head teachers, M-male, F-female, SCM-school committee member, WEC-ward education coordinator, %-percent

From Table 4 above, the respondents of this study included head teachers, district education officer, school committee members, teachers, ward education coordinators, and pupils. The table presents qualities of the respondents including gender, age, education level, and working experiences. Gender wise, the table shows 10 (83.3) out of 12 head teachers were male and 2 (16.7%) out of 12 head teachers were female. The selection of teachers, pupils and SCM were fair and equal chances to both genders, i.e. 12 (50%) out of 24 teachers were male and 12 (50%) out of 24 teachers were female; 24 (50%) out of 48 pupils were male and 24 (50%) out of 48 were female as well as 12 (50%) out 24 SCM were male and 12 (50%) out of 24
SCM were female. Further, all the two (2) used in the study were male, and so is the DEO used in the study.

Moreover, the table presents ages of the respondents in which 48 (43.2%) out of 111 respondents ranged between 10 and 18 years, 18 (16.2%) out of 111 respondents ranged between 19 and 27 years, 20 (18%) out of 111 respondents ranged between 28 and 36 years, 18 (16.2%) out of 111 respondents ranged between 37 and 45 years and 7 (6.4%) out of 111 respondents ranged above 45 years.

As for education level of the respondents, 70 (63.1%) out of 111 respondents had Standard Seven level of education, however, standard seven pupils still they are still in school, 25 (22.5%) out of 111 respondents had certificate level of education, 12 (10.8%) out of 111 respondents had diploma level of education, and 4 (3.6%) out of 111 respondents had degree level of education.

On top, the table indicates the working experiences of the respondents in which 46 (41.4%) out of 111 respondents had worked between 5 and 10 years, 12 (11.7%) out of 111 respondents had worked between 11 and 16 years and 5 (4.5%) out of 111 respondents had worked from 17 and above years. However, 48 (43.2%) pupils out of 111 respondents had no any working experience because they were still in schools.

Having presented participants and theirs basic characteristics, the analysis and interpretation of the collected data basing on research questions are presented in the following sub section. The presentation of the findings is done by question to
question. The main purpose of this study was to assess the utilization of capitation grants in public primary schools, and it was supported by three specific objectives which are to examine the disbursement procedures of capitation grants from the Central Government to the schools in Iringa District; to find out how the capitation grants are utilized, and lastly to examine the challenges with its implication to quality education for the period of 2010-2013.

4.2 Question one: What are the Disbursement Procedures of Capitation Grants from Central government to Schools in Iringa District?

The first specific objective of this study was to examine the disbursement procedures of the capitation grants from the Central Government to the schools in Iringa District. The researcher in this research question sought to collect information about the ways used to disburse CG to schools. This question was posed to the District education officer and head teachers by using interviews and documentary review to collect the information related to the question. The responses are presented in terms of stages as described herein:

First Stage: The District Executive Director (DED) receives the money/funds from the central government treasury. Once the money is received at the district level, the DED informs the District Education Officer. The DEO then disburses the CG to schools accounts. Usually the district receives capitation grant into four quarters per each academic year such that July-September, October-December, January-March and April-June (See Appendix H).

The DEO said:
The DED through DT informs the DEO about the amount of money received in the District for all public primary schools found in Iringa District. The District receives capitation grant into four quarters per academic year. The first quarter is July-September, the second quarter is October-December, the third quarter is January-March and fourth quarter is April-June, though delays are not exceptions (Respondent 15, March 2015).

Second Stage: The DEO initiates the payments procedures to schools’ accounts. The disbursement procedures of the funds to public primary schools are carried out by the District education officer. The distribution of funds is done in on basis of number of pupils enrolled in school. Based on this criterion, schools with high number of pupils have great chance of receiving more money compared to school with low number of pupils.

Third Stage: The DEO notifies head teachers on the fund deposited; through interview, the DEO confirmed that letters are written to all head teachers informing them about the deposited capitation grant in their school bank accounts. The written letter indicates the quotient of capitation grants that a particular school received into school’s bank accounts.

Fourth Stage: Head teachers write and submit an acknowledgement document (formal receipt) for the received funds to the DEO, through interview, all twelve (12) head teachers interviewed revealed that immediately after receiving the funds on schools’ bank accounts they submit an acknowledgement document of the deposited funds.
Furthermore, analysis from documentary review revealed that 95% of the reviewed retirement documents (receipts) indicated that head teachers prepare formal receipts that indicate the amount of capitation grants deposited into schools’ accounts. In this research report the researcher attached a prepared document by the head teacher from school “H” (See Appendix I). Again, through interview, the DEO maintained that all head teachers prepare acknowledgement documents (formal receipts) of the received funds and submitted them to the district office, the funds then are made available for school use. The DEO had this to say:

All head teachers prepared formal receipts that show the amount of funds received. The formal receipts have to be submitted to the district office. This process improves the responsibilities of the head teachers in managing school funds legitimacy (Respondent, 19; March 2015).

4.3 Question two: How Capitation Grants are utilized in Public Primary Schools in Iringa District?

With regard to this research question, the researcher intended to find out how the capitation grants are utilized in schools in Iringa district. The researcher posed questions to head teachers, and DEO as well as administered questionnaires to teachers and WEC for data collection of the question. The next sub section presents about the adherence of school management to the laid down guidelines on using grants.

4.3.1 Adherence to Government Regulations

The researcher under this sub-title intended to access whether the head teachers use capitation grant guidelines in the process of using the received funds at school context. Different categories of school actors such as head teachers and teachers provided data for this sub-title. Through, the questionnaire administered to teachers
it was found that 20 (83.3%) out of 24 teachers who participated in the study said that capitation guidelines were not followed effectively by head teachers on the use of the received funds at school level and 4 (16.7%) out of 24 teachers revealed that guidelines were followed by head teachers in using received funds in schools. This finding is in line with findings obtained through documentary review; the researcher found that 85% of the reviewed documents revealed that capitation grant guidelines are not followed effectively in the use of the received funds by head teachers in schools.

Furthermore, through interviews, 9 (75%) out of 12 head teachers revealed that guidelines are not followed effectively in the use of the received funds by head teachers in schools and 3 (25%) out of 12 head teachers revealed that guidelines are followed in using the school funds.

One head teacher from school “C” explained the following:

I did not follow the capitation grant guideline in using the received funds because we had many problems that needed to be solved immediately. So once we get the money we used it to solve the existing problems first then other issues followed later. (Respondent; 21 March 2015).

4.3.2 Teaching and Learning Materials in Schools

The study under this sub-title sought to access the situation of teaching and learning materials in public primary schools especially in Iringa District regarding that the schools receive grants for purchasing the materials. The researcher administered questionnaires to get information for this objective. The responses were as follows: 39 (81.3%) out of 48 who participated in the study pupils revealed that in Iringa District public primary schools have shortage of learning materials while 9 (18.7%) out of 48 pupils who participated in the study indicated that public primary schools
have enough learning materials. Moreover, through interviews, 10 (83.3) out of 12 head teachers confirmed that learning materials are inadequate in schools. One head teacher from school “K” said that:

We still experience shortage of teaching and learning materials in our schools. The number of text books is smaller compared to the number of pupils we have. The situation negatively affects the efforts of improving quality education in schools (Respondents; 28 April, 2015).

4.3.3 Utilization of CG at School Level

4.3.3.1 The School Budget

The study under this sub-title, sought to assess whether schools have budgets which indicate expenditures of the funds especially, the external sources of fund such that capitation grant. The head teachers provided the data for this sub-title, 10 (83.3%) out of 12 head teachers revealed that schools have budgets and 2 (16.7%) out of 12 head teachers said that schools did not have budgets. One head teacher from school “D” explained the following.

In our school, we have the school budget that acts as a framework in achieving the school goals. For the case of capitation grant, we always prepare a mini-budget once the funds reach our school accounts. However, the fund comes from the Local Government with specification on how we should use it (Respondent; 22 March, 2015).

This situation is similar to what was obtained from the budget documents reviewed which indicates that 85% of schools have budgets. The budgets act as a direction on the use of funds in schools for achieving the set objectives.
4.3.3.2 Decision Making on CG Uses

With regard to this sub-title, researcher was interested at accessing the information about how the schools decide on the uses of CG in schools. Through, questionnaire administered to teachers, the responses showed that 18 (75%) out of 24 teachers who participated in the study said that school actors decided participatory and transparent on planning the uses of CG in schools; and 6 (25%) out of 24 teachers said that decision-marking on uses of CG was not participatory and transparent.

One teacher from school “E” indicated that:

In our school, we decide collaboratively with maximum transparency on uses of CG. This is done through each head of department consults members of staff to identify their needs, where SCM approved the expenditure of CG for those needs (Respondent; 25th March 2015).

This argument is contrary to the argument made by teacher from school “F” who explained the following:

The head teacher did not always involve us in making the decision on areas where the received funds have to be used. He often decides himself on the use of CG in schools (Respondents; 30th March, 2015).

4.3.3.3 Uses of Grant at School Level

Under this sub-title, the researcher was interested to find out how capitation grant is used by head teachers in Iringa District. The data for this sub-title was gathered from different respondents such as head teachers, school committee members and teachers using interviews. The focus of these interviews was to find out how the grants were used. The results were 10 (83.3%) out of 12 head teachers who participated in the study claimed that the received capitation grant was used according to set priorities or according to school plans; and 2 (16.7%) out of 12 head teachers who participated in the study argued that CG is used as guideline indicates.
One head teacher from school “A” had this to say:

Nowadays, the received capitation grant is used to solve the existing problems in the school. For instance in our school, there is a programme of providing porridge to pupils, so once we are facing shortage of facilities like saucepans, and buckets we normally use the capitation grant to remedy the problems (Respondent; 03\textsuperscript{rd} April, 2015).

On other hand, one head teacher from school “C” responded with a different insight on the use of received funds and argued:

The received CG is used for transport costs for teachers who travel to venues in the District for academic purposes. She adds that the money is used for registering Standard Seven and four for mock and national examinations by using computerized system that is the typing the names of pupils by using excel software program and there after those names are burned into CDs or DVDs ready for submission to the Ministry of Education and Vocational Training. The entire process cost us a lot of money (Respondent; 4\textsuperscript{th} April, 2015).

Another head teacher from school “D” had different observation concerning on the use of the received funds at school he pointed out that:

In our school, we use CG to purchase facilities that ensure continuous schooling such as chalks, all pens, stapler pins, class attendance, glue offices, atlas, class journals and examination papers (Respondent; 4\textsuperscript{th} April, 2015).

Furthermore, another head teacher from school “E” claimed that capitation grant were used to purchase pupils’ academic progressive cards and TSM 9 (Statistics Form No.9 for Primary Schools) (See Appendix L & N). In addition, from the reviewed documents, 45\% of the documents showed that capitation grant was used to purchase facilities that ensured continuous schooling (i.e. chalks, red pens, blue pens, stapler pins, and glue office) in schools (See Appendix P and Q).
Focus Group Discussion (FGD) with school committee members (SCM) indicated that 18 (75%) out of 24 school committee members who participated in the study revealed that capitation grant is not properly utilized and 6 (25%) out of 24 school committee members who participated in the said that capitation grants is properly utilized in schools. This was justified by one of the school committee member who confirmed that:

The received capitation grant at school level is used for paying transport fares for the teachers who travel to venues and it is used for treatment. For instance in our school the funds were used for paying teachers who attended seminar in Nzihi village in Iringa district. On the other hand, the funds were used to purchase limestone for covering bricks office (Respondent; 7th April, 2015).

4.3.4 Monitoring and Control of the CG at School and District Level

4.3.4.1 At School Level

Under the sub-title above, the researcher sought to find out how CG is monitored and controlled at the school level. Through interviews, the researcher found that 9 (83.3%) out of 12 head teachers who participated in this study reported that monitoring of CG at school level was practiced in three separately organs. The first organ consists both school management committee (SMC) and school financial committee (SFC). One head teacher from school “F” explained the following.

In our school, there are two committees such that school management committee and school financial committee which monitoring and control the use of CG at school level. These committees oversee the uses of CG in schools (Respondent; 12th April, 2015).

The second organ pointed out by head teachers was to display the amount of the CG received in each quarter on the notice boards outside head teachers’ office. Although, the researcher’s observation revealed that throughout 12 schools only 3
schools display received CG per quarter in school notice board. One head teacher from school “A” she had the following.

We head teachers as organ for monitoring and controlling CG, we display the amount of the CG received each quarter on the notice board outside of school offices (Respondent; 15th April, 2015).

Third organ for monitoring and controlling of the CG in schools was through joint meeting between parents and school management at the end of the year. This was exemplified by one head teacher from school “K”.

We usually summon parents meeting at the end of the year. In the meeting parents are informed about how funds have been used and the overall performances of a school. But majority of parents did not attend the meeting because they are too busy with agricultural activities considering that it is time for them to start preparing farms for cultivation and most of them are illiteracy thinking that school meeting focus SCM and teachers only (Respondent; 15th April, 2015).

4.3.4.2 Monitoring CG at District Level

Under this sub-title the researcher sought to find out how CG is being monitored and controlled at District level. Through interview, the DEO reported that auditors at both Central and local government levels are involved in monitoring and control the CG in schools. He adds that other senior executive of education department officials are involved in monitoring CG in schools include DEO. The DEO explained the following:

The external monitoring and control of CG in schools involve auditors from the Central and local government levels. In addition, We, DEOs’ we are involved with monitoring of CG in schools. All schools have to be visited each of quarter, meaning that four times a year as the funds being received into four quarters. However, only few schools had been visited twice per year this is because of the limited financial resources for operational costs (Respondent, 17 April 2015).
4.4 Question three: What are the Challenges facing School Management in Utilization Capitation Grant and its Implications to quality Education and possible solutions to rectify the Situation?

To answer this question, the researcher administered questionnaires to teachers and interviews to the DEO and head teachers so that they give their views about the challenges which face school management in using the received capitation grant. The responses were tabulated into Table 5 that showed frequencies and percentages.

Table 5 Challenges Head Teachers Encountered in Using CGs in Primary Schools

<table>
<thead>
<tr>
<th>CHALLENGES</th>
<th>Frequency</th>
<th>(%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delay of CG to reach at school level</td>
<td>09</td>
<td>37.5%</td>
</tr>
<tr>
<td>Insufficient CG distributed to schools</td>
<td>08</td>
<td>33.3%</td>
</tr>
<tr>
<td>Inadequate knowledge of HTs on fund management</td>
<td>07</td>
<td>29.2%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>24</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Source: Field data (2015)

Key HTs-Head Teachers; CG-Capitation Grant; %-Percentages

Table 5 above indicates that 09 (37.5%) out of 24 teachers who participated in the study confirmed that delay of CG to reach at school level was a challenge associated with utilization of CG in schools; 08 (33.3%) out of 24 teachers who participated in the study argued that insufficiency of CG distributed to schools attributed to the challenges in using CG in schools and 07 (29.2%) out of 24 teachers who participated in the study confirmed that inadequate knowledge of HTs on fund management contributes to the challenges in using CG in schools.
Also, the researcher conducted an interview with the DEO about the challenges which head teachers encountered in using the received funds at schools. The DEO and all the two (2) WEC who participated in the study emphasized that the funds are delayed to reach at the district level, in which such situation attributed to difficulties in managing schools.

WEC explained the following:

Nowadays the capitation grant is not sent at the district level on time. This situation creates difficulty to head teachers in implementing teaching and learning processes in schools. Schools need funds for effective operation of daily activities such that administration task need funds as well as the purchases of teaching facilities such that chalks, red pens, blue pens and manila cards require funds too (Respondent; 10\textsuperscript{th} April, 2015).

In addition, through interviews with head teachers, the researcher found that 11 (91.6\%) out of 12 head teachers who participated in the study indicated that the amount of funds received was insufficient in each quarter. One head teacher explained the following:

Nowadays we are facing difficulties in the management of schools, especially in the aspect of ensuring that there is effective teaching and learning process because the entire process involves a lot of school facilities such as chalks, pens, examination papers, text books, atlas, and manila cards of which all of these depend on capitation grant that we receive from the government. This situation happened because the received fund is below 10 USD per pupil (Respondent; 14\textsuperscript{th} April 2015).

4.5.1 Suggestion to Overcome the Challenges

Based on the above sub-title the researcher was interested at finding out the ways to overcome challenges related to CG in schools, taking an example of Iringa District. Through questionnaires, focus group discussion and interviews; it was revealed that there were strategies that would help to address some of those challenges. These
included; training to head teachers, seeking other sources of fund to reduce dependency on CG, to advise the local government to rectify delivery mechanism and more strategies see Table 6.

Table 6: Teacher's Responses on Ways to Overcome Challenges of using CG

<table>
<thead>
<tr>
<th>Statements</th>
<th>Mean</th>
<th>R</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timely disbursement of CG in each quarter</td>
<td>3.54</td>
<td>1</td>
<td>A</td>
</tr>
<tr>
<td>Increase amount of capitation grant</td>
<td>3.42</td>
<td>2</td>
<td>A</td>
</tr>
<tr>
<td>Provision of education to SCM on the use of CG</td>
<td>3.33</td>
<td>3</td>
<td>A</td>
</tr>
<tr>
<td>Parent contributions for education</td>
<td>3.21</td>
<td>4</td>
<td>A</td>
</tr>
<tr>
<td>Provision of regular training to HTs on fund management in schools</td>
<td>3.13</td>
<td>5</td>
<td>A</td>
</tr>
</tbody>
</table>

Key:

CG= capitation grant; HTs=head teachers; A=Agree; D=Disagree; R=Ranking

Mean 5.0-2.5 =Agree and 2.5-1.0=Disagree

Table 6 above shows the mean calculated for each factor as strategies for overcoming the challenges that HTs encountered in using the received capitations and the ranking of factors from high was 1, to the lowest which was 5. The decisions were made based on the mean of each strategy in the first column of Table 6 labelled “statements”. The first strategy agreed by the respondents was timely disbursement of CG to schools with a mean of 3.54 and the least strategy agreed by the respondents for overcoming the challenges that head teachers encountered in using CG was provision of regular training to HTs on fund management with a mean of 3.13. Other strategies agreed by teachers include increase amount of CG with a mean of 3.42; provision of education to SCM on the use of CG with a mean of 3.33 and parents contribution for education.
Similar findings were obtained through interviews with head teachers, where 10 (83.3%) out of 12 head teachers who participated in the study indicated that training about school funds management should be provided to head teachers as a strategy of overcoming the challenges that head teachers encountered in using CG in schools.

One head teacher from school “K” had the following:

There should be training related to fiscal resources management. This training will equip us with knowledge and skills on how the fewer resources have should be utilized for the benefit of the pupils. On the other hand, the knowledge and skills will help us to develop the capabilities of using effectively the received capitation (Respondent; 16th April, 2015).

The researcher also conducted a focus group discussion with school committee members to understand about the strategies to overcome the challenges which head teachers encountered in using capitation grant in schools. The findings revealed that 20 (83.3%) out of 24 school committee members who participated in the study argued that CG timely disbursement of CG to schools in each quarter. One school committee member explained the following:

The capitation grant should be disbursed to school on time. This could help head teachers in the implementation of teaching and learning process simply because the received funds could help in purchasing teaching and learning materials i.e. text books (Respondent; 18th April, 2015).

Further information was gathered from DEO who also discussed the strategies to overcome the challenges related to the use of CG in schools. The data were analysed and presented. The DEO indicated that the Government of Tanzania (GoT) should increase the amount of capitation grant per enrolled pupil in a school.

The DEO said that:
In order to overcome the challenges which HTs encountered in using the CG in public primary schools, the Government of Tanzania (GoT) should increase the fixed rate per pupils from the current 10 USD to 15 USD per enrolled pupil in a school so that the amount received at school level could meet the rapid increase of price of commodities in nowadays (Respondent; 18th April, 2015).

4.5 Discussion of the Research Findings

This section discusses the findings about the utilization of capitation grant in public primary schools specifically in Iringa District. The discussion is presented according to research objective of the study. Therefore, the discussion began with first research objective and ended with the third research objective as follows.

4.5.1 The Disbursement Procedures of Capitation Grants to Schools

The first specific research objective of this study was to examine the disbursement procedures of capitation grant from the Central Government to schools. The findings revealed four stages involved in disbursement of capitation grant from the Central Government to schools. At first, the District Executive Director (DED) receives the money/funds from the Central Government treasury; then, the DEO initiates payment procedures to schools’ accounts; the DEO notifies head teachers on the fund deposited; head teachers write and submit an acknowledgement documents (formal receipt) for the received funds to the DEO. This implies that the funds pass into different hands of the education stakeholders which creates unnecessary delays before they reach at school level. As a result, the bureaucratic procedures hinders the effectively and timely deliver services in schools such that purchasing teaching and learning materials as well as learning facilities such that chalks, manila card, red pen, class attendances and atlas.
The findings are in line with study done by UNICEF (2014) which revealed that in Uganda, the disbursements of funds are in hierarchical procedure from the Central Government to the District general collection accounts. From this stage funds are transferred to education sector account, and thereafter, education departments makes a payment schedule of all schools through respective bank account. Such delays cause head teachers to turn back to parents to ask for support in order to ran the schools.

Similarly, GNECC (2007) indicates that the receipt of grant by heads of schools about CG showed that funds were not timely disbursed in several surveyed districts in Ghana. The author maintains that the heads of school blamed on the DEOs while officials of the DEOs also attributed the delay to the regional education offices. The top-down approach of distribution mechanism of CG results to such delay of CG in schools.

4.5.2 Utilization of Capitation Grant in Public Primary Schools

The second specific research objective was to find out how capitation grants are utilized in public primary schools in Iringa District from academic the year 2010 to 2013. The findings regarding this objective are presented in the sub sections below.

4.5.2.1 Adherence to Government Regulations

The finding indicates that 20 (83.3%) out of 24 teachers who participated in the study argued that the implementation guidelines documents were not followed effectively by head teachers in using the received funds in schools, the finding is consistency with finding obtained through interviews with head teachers such that 9
(75%) out of 12 head teachers who participated in the study affirmed that guidelines were not followed in the use of CG in schools. These findings imply that some items in the guideline were not effectively implemented by head teachers in schools. Also, in such way head teachers can use CG to issues which are unrelated to teaching and learning process. This finding is in conformity with UNICEF (2014) stipulates that the guidelines are kept in the office of head teachers in schools in a manner that they are not easily accessible to parents, teachers and any other staff member even its application on the use of CG in school were rarely used by the head in which the head teachers can spend money as they wish without anybody point the figure at them. Also, CDD (2010) indicates that the guidelines for the implementation the CG makes provision for the use of its resources for the provision of sanitation and hygiene materials as well as sports and culture equipments but the school heads did not follow the guidelines in using the received funds in schools.

4.5.2.2 Effect on Availability of Teaching and Learning Materials

The results indicate that 39 (81.3%) out of 48 pupils who participated in the study revealed that public primary schools have shortage of teaching and learning materials where findings from field area showed that textbooks ratio pupil was 4:1. The finding implies that improving quality education in schools become ineffectively implemented because schools still had un supportive learning environments. This shortage makes pupils to highly dependent on teachers only as a source of knowledge. The unsupportive learning environment that exists in schools could act as one of the factors that contribute to low pupils’ academic performances. This is reflected in the performance of the selected schools in this study. Table 6 summarizes the performance in these schools. This finding concurs with the findings
by UNICEF (2014) indicates that schools are critically in need of instruction materials, particularly textbooks. The author maintains that the textbook/pupil ratio is 5:1 for municipal schools in south-west in Uganda. Thereby, the existing gap between textbook and pupils impedes the effective learning in schools.

4.5.2.3 Utilization of CG in Schools

(a) The School Budget

The findings revealed that 10 (83.3%) out of 12 head teachers who participated in the study argued that schools have budget which indicate the expenditure of funds. This finding implies that uses of CG were forecasted in the budgets. Although, CG guidelines indicate the budget for each item such that facility repair the funds allocated was 20 per cent, textbook, teaching guide material and supplementary reading materials funds allocated was 40 per cent, chalks, exercise books, pens, and pencils the fund allocated was 20 per cent, administration materials funds allocated was 10 per cent and examination paper, purchase and printing funds allocated was 10 per cent. The effective implementation of school budget would result to the improvement in teaching and learning process in schools that would pave a way to the improvement of quality education. However, financial constraints make schools to prepare min-budget for the funds received in school. This finding is in line with UNESCO (2014) which stipulate that the spending budget line had four categories including; 50 per cent on instructional materials, 30 per cent on extra-curricular activates, 15 per cent on school management, and 5 per cent on administration. The execution of these budgets line categories improves learning in schools.
(b) Decision Making on the Use of CG

The findings revealed that 18 (75%) out of 24 teachers who participated in the study said that decision-making was participatory and transparent in planning the use of CG in schools. This finding implies that school management involves other school actors like school committee members, and teachers in the process of making school functioning effectively through deciding together on the use of school funds for the sake of making academic improvements in schools. For instance, head of departments are asked to consult staff members to identify their requirements. Then the identified needs have to be approved by the school management committee for the use of the CG. This finding may be discussed in connection to the study done by Dufera et al (2014) indicate that after the announcement is made by the school director on the amount, the school grant arrives at the school level, teachers usually meet their respective departments to identify the problems and set priorities.

On the same ground, CDD (2010) stipulates that according to the Ghana Education Service (GES) CG implementation guidelines, the process of preparing School Performance Improvement Plan (SPIP) activity is participatory and transparent. The author continues to say that the SPIP intends to access the CG and must be endorsed by the SMC.

(c) Uses of Grant at School Level

The findings revealed that 10 (83.3%) out of 12 head teachers who participated in the study said that CG is used according to the priorities or need raised at that moment. In addition, 18 (75%) out of school committee members condemned that the utilization of capitation grants in public primary schools in Iringa district was not
properly utilized in a logic that most of expenditure lied on transport fares, treatment, purchases of sanitation tools like brooms, water pipe for irrigating flowers and purchase of limestone for covering bricks which is contrary to the requirements of the guidelines. Moreover, findings from documentary review indicates that 45% of the reviewed documents in schools showed that grants were hardly used to purchase facilities that ensures continuous schooling like chalks, red pens, blue pens, stapler pins, and glue office.

The situation of using CG without following guidelines make imbalance in fulfilment of the expenditure lines which would perpetuate the unsupportive teaching and learning in schools despite the continuous sending of CG in schools. Such circumstance prevents the improvement of quality education in school. Akyeampong (2007) argued that management and utilization of school resources should be done with regard to a certain principles. In his view, it would be a mistake to assume that the mere documentation of such intent is conclusive evidence that the intention is being achieved.

(d) Monitoring and Control of the CG at School and District Level
The findings revealed that 9 (83.3%) out of 12 head teachers who participated in the study said that monitoring and control of CG at the school level is being practiced by three separately organs, including two committees which are school management committees (SMCs) and school financial committees (SFCs) that oversee the use of CG in schools, the head teacher to display of the amount of the CG received each quarter on the notice boards outside head teachers’ office, although, the study found that only 3 out of 12 schools displayed the amount of CG received in each quarter
and last mechanism is through joint meeting between parents and school management at the end of the year. However, majority of parents did not attend the general meeting because most of them are illiterate. These findings imply that some education actors such as parents and head teachers are not effectively in monitoring and control the uses of CG in schools. This negatively situation impact the quality of education delivered in schools. This finding is in line with UNICEF (2014) which stipulates that internal monitoring at the school level was carried out in three distinctive ways. The first mechanism involves both SFCs and SMCs which oversee the use of the grant, before and after procurements of materials, the second mechanism is the display of the amount of the grant received each quarter on notice boards outside the head teachers’ office and third mechanism is through attendance of parents at general meetings at the end of the year.

Moreover, the findings presented by the DEO indicates that the external monitoring and control of CG in schools involved auditors at both Central and local government level as well as DEOs are involved. However, the findings indicate that only few schools had been visited twice per year. This is because of limited financial resources for operational costs. This implies that the situation would make an opportunity for school management to use CG to issues which is unrelated to learning in schools. However, researchers noted that financial constraints are the barriers for effective monitoring and control uses of CG in schools.

**4.5.3 Challenges to CG and its Implication to Quality Education**

This objective discusses research objective three which sought to find out the challenges facing school management in using CG with its implication to quality
education and possible solutions to rectify the situation. The challenges were explored and results are discussed below.

(a) Delay of CG to Reach at School Level

The finding indicates that 9 (37.5%) out of 24 teachers who participated in the study confirmed that delay of CG to reach at school level attributes to the challenges facing school management in using the received funds. The implication of this finding to quality education is that the planned facilities that support effective learning such as teaching and learning materials, chalks, red pens, manila cards, atlas and maps are not purchased on time. This situation impedes effectively learning in schools. In turn, the quality of education is negatively affected with such delays of funds. Emphasizing on the importance of transferring fund at the required time CDD (2010) presents that the delay of CG is like virus that has plagued the policy implementation that prevents school administrations going toward improving teaching and learning in schools. Also, UNICEF (2014) indicates that delay in the release of funds, especially at the beginning of the first school term makes school heads experience difficulties in managing schools as result they demand parent contributions for additional resources

(b) Insufficiency of CG Distributed to Schools

The result indicates that 8 (33.3%) out of 24 teachers revealed that insufficiency of CG distributed to schools contributes to the challenge faces school management in using the received school funds. The implication of this finding to quality education is that school management experience difficulties in making effective functioning of schools. For instance, schools lack stationary facilities such stapler pins, glue office,
and examination papers as well learning facilities are not purchased adequately. This affects the quality of teaching and learning in schools. Indeed, quality education is negatively affected by the insufficiency of CG received in schools. This finding may be discussed in connection to EdQual (2010) which indicates that teachers are required to attend professional learning activities and receive financial support from a portion of the capitation grant (10%) allocated for administration; unfortunately, the funds are not enough even to meet the costs of administration and management for which the (fund) are first and foremost intended. In addition, IIEP (2014) presents that the amount of grant given to schools was just a drop in the ocean considering what it takes to keep the school effectively operational. In addition, Chiwaula (2014) postulates that grant is too small for the requirements of teaching, purchasing learning materials, and maintenance needs of the school.

(c) Inadequate Knowledge of HTs on Fund Management

The finding indicates that 7 (29.2%) out of 24 teachers who participated in the study revealed that inadequate knowledge of HTs on financial management contributes to the challenges which face school management in using the received CG in schools. The implication of this finding to the quality education is those critical areas that support teaching and learning are less valued rather compared to other issues such as sanitation equipments like brooms, water pipes and transport fares. In such a situation the quality education is rarely improved in schools. This result may be discussed in connection to study done by UNESCO (2014) which indicates that nowadays new head teachers are not given any training on financial management. This causes them to find it hard to account for the fund spent and would appreciate
more training in basic accounting principles thus, most of expenses focus to unrelated issues with learning.

**4.5.3.1 Ways to Overcome the Challenges which HTs Encountered in Using CG in Schools**

This part makes an explicitly discussion of the findings obtained in research question three derived from objective three. The respondents suggested that increase of the amount of CG sent to schools in each quarter would help to overcome this challenges that HTs encountered in using the received fund in schools. This might be done if the amount of CG per pupils is increased from the current 10 USD to 15 USD. This would also cater the rising of price of school facilities or commodities. It would also build the capacity for head teachers to improve the teaching and learning process in schools. This is in conformity with findings of IIEP (2014) which stipulates that the increase in the price of goods, the increment of school grant is required so that schools can manage to buy all items described in the guidelines for creating friendly learning environment in schools. The adequate CG allows teachers to attend workshops and seminars for professional learning activities.

More importantly, respondents like teachers suggested that timely disbursement of CG in each quarter in schools would be a strategy for overcoming the challenges which school management encountered in using the received CG in schools. The amount of CG should be sent to schools in a specified time. This would help school management to deliver services and make functioning of schools in a time. As result, the funds may contribute to the improvement of quality learning in schools. This finding is in line with Chiwaula et al (2014) that grants should be disbursed regularly
to schools every year and should be given in a timely manner so that the school can plan for effective learning.

In addition, respondents supported that there should be regular training to HTs on financial management. Provision of regular training as a strategy for overcoming challenges which face school management would provide the knowledge to HTs on basic accounting principle, i.e. record keeping. Also it will also help head teachers to monitor and use the grant effectively in schools. This finding is in conformity with UNICEF (2014) which indicated that head teachers appreciate more training on fund management especially in basic accounting principles i.e. how to make cash books, and write vouchers/cheques. Moreover, UNESCO (2014) stipulates that most head teachers need training focused on management and accounting for effective monitoring school resources. The training would establish the capacity for school heads in effective use the school funds (ibid).

Furthermore, respondents argued that there should be provision of education to SCM on the use of CG in schools. The use of grants in schools involves education actors from the school level, including head teachers, SCM, teachers, parents and pupils (IIEP, 2014). The SCM should be educated about the critical areas where CG should be utilized so that to work in collaboration with head teachers in the effective utilization of school resources.
Moreover, respondents suggested that parents should contribute for education expenses, so that HTs can get additional funds for improving quality education in schools. The state of contributing to education ensures the availability of teaching and learning materials. This finding may be discussed in connection to Chiwaula et al (2014) say that contributions from parents constitute a source of funds in schools for effective learning.
CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.0 Introduction

The study aimed at assessing the utilization of capitation grant in public primary schools. The chapter presents the summary of main findings which were obtained through questionnaire, interviews, focus group discussions, and documentary review. Thereafter, the chapter describes conclusion basing on findings and lastly the chapter presents recommendations for action and for further studies.

5.1 Summary of the Study

The study looked at the utilization of the capitation grant in public primary schools in Iringa District. In order to fulfil the need of the study, three specific objectives were set: (i) to examine the disbursement procedures of capitation grant from the Central Government to schools (ii) to find out how capitation grants are utilized by head teachers in schools and (iii) to find out challenges of CG with its implications to quality education and to suggest possible solutions.

The study was guided by Input-Output Model in which school funds (capitation grant) are inputs injected in schools to foster desired output. The present study employed a case study research design by using questionnaires, interviews, focus group discussions and documentary review. The study was largely qualitative enquiry with some elements of quantitative enquiry being presented in tables, frequencies, percentages and mean. The study was deliberately conducted in Iringa District. Furthermore, the study used a sample of 111 which included different
category of respondents such as DEO, head teachers, teachers, WEC, SCM, and pupils. These respondents were obtained through different sampling techniques such as purposive and random sampling. The collected data were in form of views, opinions, and attitudes. The qualitative data was analyzed by content or thematic analysis and coding to reach final conclusion and quantitative data was analyzed by SPSS computer programme. The main findings which obtained from the study basis on specific objectives are presented below.

5.2 Summary of the Findings

The main findings of the study are grouped into three parts based on research questions of the study. Part one (I) presents the findings of first specific research objective which examined the disbursement procedures of capitation grant from the Central Government to schools. Part two (II) presents the findings of second specific research objective which intended to find out how capitation grant was used by head teachers in public primary schools and Part three (III) presents the findings of specific research objective three which explored the challenges of CG with its implications to quality education and to suggest possible solutions.
PART I

5.2.1 Findings about the Disbursement Procedures of Capitation Grant in Schools

It was seen that the disbursement procedures of CG in schools was based on top-down procedures. The findings indicate that the disbursement involve the following steps: the District Executive Director receives the money/funds from the Central Government treasury, the DEO initiates the payments procedures to schools’ bank accounts, the DEO notifies school heads on the funds deposited and lastly, the head teachers write and submit acknowledgement documents (formal receipts) of the received funds to the DEO. This was seen to involve many procedures which contribute to unnecessary delay of CG to schools and thus affected effective teaching and learning in the schools.

PART II

5.2.2 Findings on How Capitation Grants are utilized by Head Teachers in Schools

The study found that the use of CG in schools was not in line with guidelines, 20 (83.3%) out of 24 teachers who participated in the study affirmed that guideline documents were not followed effectively by head teachers in using the received funds in schools. Instead, the head teachers used the money wished. However, majority of head teachers 10 (83.3%) out of 12 head teachers who participated in the study said that CG was used based on priorities identified in school context. Also, 18 (75%) out of 24 school committee members who participated in the study confirmed that CG was not properly used by school management, due to logic that funds were
used for transport fares to teachers who attended seminars and workshops as well as purchasing tools for sanitation such brooms and water pipes for irrigating the flowers. On the other hand, documentary review indicates that 45% of whole requirements prescribed in the spending guidelines were implemented by the received CG for purchasing facilities for teaching and learning like chalks, red pens, glue office, blue pens, and examination papers. It was evident that some portion of CG was used for issues which are unrelated to critical teaching and learning process in schools.

Furthermore, the study found that there are three organs which are involved in monitoring and control of CG in schools, including school management committee (SMCs) and school fund committee (SFCs), the committees oversee the use of CG in schools before and after procurement of materials, head teachers to display amount of CG received each quarter on the notice board outside head teachers’ office, although only 3 out of 12 schools posted information on the notice board to show the amount of CG in each quarter and last mechanism is joint meeting between parents and school management at the end of the year. However, the study noted that majority of parents did not attend the meeting because of the prevailing illiteracy among them and the nature of their economic activities, majority of them were involved in agriculture and so they had no enough time to attend the meeting.

Furthermore, the external monitoring and control of CG uses involve auditors and the DEO, the researcher noted that some schools were visited only twice per year for external monitoring and control from district level. The financial constraints acted as
a barrier for auditors to visit schools in all four quarters as CG received at schools level.

PART III

5.2.3 Findings on Challenges of CG with its Implication to Quality Education

The study found that there are challenges facing school management in using CG in schools. The challenges include delay of CG to reach at school level, as the consequence the planned facilities that support effective learning are not purchased on time; there is also insufficiency of CG distributed to schools which cause the school management to experience difficulties in making effectively functioning of schools, and inadequate knowledge of HTs on financial management which causes mismanagement of the funds.

5.2.3.1 Findings on the Ways for Overcoming the Challenges School Management encountered in Using CG in Schools

Some ways have been found for overcoming the challenges face school management in using CG in schools. They include increase amount of CG sent to schools, timely disbursement of CG in each quarter, regular training HTs on fund management, provision of education to SCM on the use of CG in schools and parents contribution as additional of funds in schools.

5.3 Conclusion

Conclusively, the utilization of capitation grants in schools by head teachers in Iringa district, were not properly utilized because most of expenditure lied on transport fares for teachers, purchase of sanitation tools such as brooms, water pipe, and limestone for covering bricks.. The situation affected the process of teaching and
learning in schools due to fact that some schools missed chalks, red pens, class attendances, atlas and maps. Further, the challenges related to the implementation of CG in schools such as delays and insufficient necessitated head teachers to request additional funds from parents. On the other hand, those challenges were seen to have negative impact on quality education in schools.

5.4 Recommendations

In the view of the findings of this study, the following recommendations are made to fostering effective use of CG by head teachers in schools.

- With regard to bureaucracy that exists in disbursement procedures of CG in schools, the study recommends that there should be direct deposits of CG into school’s accounts.

- The study recommends that the amount of CG sent to schools per pupil in each quarter should be adjusted from the current 10 USD per pupil to 15 USD so that it can cope with rising price of school facilities or commodities

- There is need for timely release of the grant to all districts and schools; funds should be released according to the CG implementation guidelines

- There is a need of providing regular training to head teachers on fund management especially, the newly appointed head teachers in schools.

- The use of CG in schools should follow each item indicated in the guidelines so that to meet the forecasted goals

- There should be parents contributions in schools so that to add money for catering schools’ expenditures
• There should be provision of enough funds to external auditors for effective monitoring and control uses of CG in schools
• There should be provision education to parents as they are internal monitors and controllers uses of CG in schools to attend the general annual meeting to be informed how CG used in a particular school.

5.4.2 Recommendation for Further Studies

A limited number of studies have been conducted in Tanzania in the area of utilization of capitation grant in primary schools. Most of them, including, cover a small area of the phenomenon. It is therefore suggested that:
First, studies should be conducted to find out the influence of capitation grants in pupils academic achievement in schools
Second, a comparative studies between urban and rural schools in the use of school capitation for improving quality learning.
Third, studies should be conducted to examine the relationship between capitation and pupils academic achievements.
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APPENDICES

APPENDIX A

INTERVIEW GUIDE FOR DISTRICT EDUCATION OFFICER (DEO)

1. For how long have you worked as a DEO in Iringa district?

2. What other positions did you have during your working career?

3. How many government and private primary schools does your district have?

4. Do all schools receive Capitation Grants?

5. What are disbursement procedures of the capitation grants in schools?

6. How do schools get Capitation Grants (CG) in your district?

7. What directives/guidelines provided to head teachers on how the Capitation Grants should be utilized?

8. Do head teachers follow the directives/guidelines of using capitation grants in schools? If no, how do they utilize the received Capitation Grants? If yes, why teaching and learning materials or facilities are still inadequate in schools?

9. What kind of training do head teachers attend regarding financial management in schools? 10. How effective are those trainings?

11. What incidents of fund mismanagement have been identified or reported in your office? (Indicate year and the steps taken and the responsible organ).

12. Apart from Capitation Grants (CG) what other funds are disbursed to schools? Please, would you indicate the sources?
13. What is the current status of schools in terms of Capitation Grants (CG) provision in your district?

14. What would you comment about the policy of providing Capitation Grants (CG) to schools using the existing channels or protocols?

15. How do you measure the effectiveness of head teacher in the utilization of school resources including Capitation Grants (CG)?

16. Is the management of Capitation Grants (CG) in your district an Issue?

17. What challenges head teachers encounter in utilizing Capitation Grants in schools?

18. Which ways should be used to overcome challenges associated with utilizing Capitation Grants in schools?

19. What mechanisms are set at school or ward level to ensure proper utilization of CG in schools?

20. What do you think need to be done to have maximum utilization of school resources including CG in schools??

THANK YOU FOR YOUR COOPERATION
DODOSO B
Maswali ya mahojiano na Afisa Elimu Msingi Wilaya Iringa

1. Ni kwa muda gani umekuwa afisa elimu msingi wa wilaya ya Iringa?
2. Ni nyazifa zipi tofauti na kuwa afisa elimu msingi umezitumikia?
3. Kuna shule ngapi za selikali na binafsi katika wilaya yako?
4. Je, ni shule zote za msingi hupata ruzuku ya uendeshaji wa shule (capitation grant)?
5. Ni utaratibu gani hutumika kutoa ruzuku ya uendeshaji (capitation shuleni)?
6. Ni namna gani shule za msingi hupata ruzuku ya uendeshaji (capitation grants)?
7. Ni miongozo gani hupewa wakuu wa ruzuku wa shule ambayo inaonesha jinsi ruzuku ya uendeshaji inavyopaswa kutumiwa mashuleni?
8. Je, unadhani wakuu wa shule huifuata miongozo hiyo? Kama jibu ni hapana, ruzuku ya uendeshaji inatumiwa na wakuu wa shule? Na kama inafuatwa kwanini bado kuna uhaba wa vitabu na vitendea kazi mashuleni?
9. Ni mafunzo gani yanayohusu matumizi ya fedha ambayo wakuu wa shule hushiriki?
10. Je, unadhani mafunzo hayo huwa na ubora?
11. Kuna tukio lolote la matumizi ya ruzuku ya uendeshaji (capitation grant) ambalo siyo sahihi limelipotiwa ofisini kwako? Ni mwaka gani, hatua gani zilichukuliwa na nani?
12. Tofauti na ruzuku ya uendeshaji (capitation grant) ambayo hutolewa mashuleni, kuna pesa zozote hutolewa? Pesa hizo hutolewa na nani?
13. Hali halisi ya sasa ya utoaji wa ruzuku ya uendeshaji (capitation grant) wilayani kwako iko?
14. Unashauri nini kuhusu sera ya ruzuku ya uendeshaji (capitation grant) njia zinazopitia mpaka kufika shuleni?

15. Unaonaje uwajibikaji wa wakuu wa shule katika utumiaji wa ruzuku ya uendeshaji (capitation grant)?

16. Unadhani kuna tatizo kwa wakuu wa shule katika matumizi ya ruzuku ya uendeshaji (capitation grant)?

17. Ni changamoto zipi ambazo wakuu wa shule huwapata katika utumiaji wa ruzuku ya uendeshaji (capitation grant)?

18. Nini kifanyike ili kukabiliana na chanagamoto zinazowapata wakuu wa shule katika utumiaji wa ruzuku ya uendeshaji (capitation grant)?

19. Ni mikakati gani imewekwa katika ngazi ya shule au kata kuhakikisha kuna matumizi sahihi ya ruzuku ya uendeshaji (capitation grant) mashuleni?

20. Unafikiri nini kifanyike kuhakikisha kuna kuna matumizi sahihi ya ruzuku ya uendeshaji (capitation grant) shuleni?

ASANTE KWA USHIRKIANO WAKO
APPENDIX C

INTERVIEW GUIDE FOR HEAD TEACHERS

1. For how long have you been worked as a head teacher?

2. What other positions did you have during your working carrier?

3. What are disbursement procedures of the capitation grants in schools?

4. How do your school get Capitation Grants in your school?

5. Do you have school plans? If yes, how do you prepare it?

6. What guidelines you have on how using Capitation Grants (CG) should be utilized?

7. Do you follow the directives/guidelines of using Capitation Grants (CG) in your school?. If no, how do you utilize the received Capitation Grants (CG)?. If yes, why teaching and learning materials are still inadequate in your school?.

8. What kind of training have you attend regarding financial management in schools

9. How effective are those training?

10. What is the role of the parents or community in resource management in your schools?

11. What is the current status of your school in terms of Capitation Grants provision?

12. What are the challenges you encounter in utilizing the Capitation Grants?

13. Which ways should be used to overcome challenges in utilizing Capitation Grants?
14. Explain the trend of Capitation Grants (CG) disbursement to your school in the last three years?

15. What would you comment about the policy of providing Capitation Grants to schools using the existing channel or protocols?

THANK YOU FOR YOUR COOPERATION
APPENDIX C

QUESTIONNAIRE FOR TEACHERS

Dear teachers, you are kindly requested to respond to the set of questions below by giving relevant details for the research title “Assessment of Resource Management in Public Primary School, Especially the Management Capitation Grants in Schools: A Case of Iringa District”. They are purely meant for academic purpose from the University of Dodoma. Any inconveniences that may rise are regretted. The data given by you will be kept secret. Please answer the following by ticking [✓] in the relevant box or writing in the lines provided. Thank you in advance.

A. Preliminary Information

A. Name of School........................................................................................................

B. Region......................................................................................................................

C. District....................................................................................................................

D. Ward.......................................................................................................................

B. Socio-Economic Profile

1. Sex of the respondent (a) Male [✓] (b) Female [ ]

2. Age of the respondent

(a) 25-30 [✓] (b) 30-35 [✓] (c) 35-40 [✓] (d) Above 40

3. Marital Status

(a) Marriage [✓] (b) Single [ ] (c) Divorced [ ] (d) Widow/ Widower [ ]
4. Level of Education

(a) Certificate [ ] (b) Diploma [ ] (c) Degree [ ] (d) Master [ ]

5. For how long have you been worked as a teachers?.................................

6. What other positions did you have during your working carrier?....................

5 a). Do you know how your school get the capitation grants?

(a) I know [ ] (b) I don’t know [ ]

b). If, you know, (please) can you describe how your school get the capitation grants? ........................................................................................................................................

6. a) Does your school receive capitation grants regularly?

(a) No [ ] (b) Yes [ ]

b) Do you think the amount of capitation grants received in your school sufficient to implement the school plans?

(a) Very Sufficient [ ] (b) Not Sufficient at all [ ]

7. What is the criteria used to determine the amount of CG to be given to a school?.................................................................................................................................

8. Do your head teachers have directives/guidelines on how using capitation grants should be utilized?

(a) Yes [ ] (b) No [ ]
9. Briefly describe how does your school decide the utilization of the Capitation Grants (CG)?
........................................................................................................................................................................................
........................................................................................................................................................................................

10. Are there classes or group of pupils which are not included in the CG distribution?

   (a) No [   ]  (b) Yes [   ]

   If yes, which class or classes...............................................................?

11. Explain the trend of Capitation Grants (CG) disbursement to your school in the last 3 years.................................................................

12. How do you measure the effectiveness of head teachers in utilization of school resources including Capitation Grants?

   a) Excellent (91-100%) [   ]
   
   b) Very Good (81-90%) [   ]
   
   c) Good (51-75%) [   ]
   
   d) Fair (35-50%) [   ]
   
   e) Unsatisfactory (0-34%) [   ]
13. What are the challenges you encounter in utilizing the Capitation Grants?

i) ......................................................................................................................................................

ii) .....................................................................................................................................................

iii) .....................................................................................................................................................

14. With reference to the statements given in the table below show how you rate them about challenges head teachers encounter in utilizing Capitation Grants in your school. Put a tick (✓) to the scale rate where you find is appropriate.

Scale rate: 1=strongly disagree, 2=Disagree, 3=Not sure, 4=Agree, 5=strongly agree

<table>
<thead>
<tr>
<th>S/N</th>
<th>STATEMENTS</th>
<th>SCALE RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>Timely disbursement of CG to schools in each quarter</td>
<td>1 2 3 4 5</td>
</tr>
<tr>
<td>(b)</td>
<td>Increase amount of capitation grant</td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td>Provision of education to SCM and HTs on the use of CG</td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td>Instigate school projects for the purpose of add more school funds</td>
<td></td>
</tr>
<tr>
<td>(e)</td>
<td>Provision of regular training to HTs about funds management in schools</td>
<td></td>
</tr>
</tbody>
</table>

15. What would you comment about the policy of providing Capitation Grants to schools using the existing channel or protocol?

..........................................................................................................................................................

THANK YOU FOR YOUR COOPERATION
QUESTIONNAIRE FOR WARD EDUCATION COORDINATORS

Dear Ward Educational Coordinators, you are kindly requested to respond to the set of questions below by giving relevant details for the research title “Assessment of Resource Management in Public Primary School, Especially the Management Capitation Grants in Schools: A Case of Iringa District”. They are purely meant for academic purpose from the University of Dodoma. Any inconveniences that may rise are regretted. The data given by you will be kept secret. Please answer the following by ticking [✓] in the relevant box or writing in the lines provided. Thank you in advance.

A. Preliminary Information

A. Region………………………..........................................................

B. District………………………..........................................................

C. Name of Ward……………………….................. ...........................................

B. Socio-Economic Profile

1. Sex of the respondent  (a) Male [ ] (b) Female [ ]

2. Age of the respondent

(a) 25-30 [ ] (b) 30-35 [ ] (c) 35-40 [ ] (d) Above 40 [ ]

3. Marital Status

(a) Marriage [ ] (b) Single [ ] (c) Divorced [ ] (d) Widow/ Widower [ ]
4. Level of Education

(a) Certificate [ ] (b) Diploma [ ] (c) Degree [ ] (d) Master [ ]

5. For how long have you been worked as WEC?

(a) 1-2 years [ ]

(b) 3-4 years [ ]

(c) 5-6 years [ ]

(d) Above 7 years [ ]

6. What other positions did you have during your working carrier?...........................................

7. Explain how do schools get Capitation Grants (CG)?

....................................................................................................................................................

8. What period of academic year do schools gets capitation grants?

(a) Beginning of academic year [ ]

(b) Middle of academic year [ ]

(c) End of academic year [ ]

9. Do you think head teachers have directives/guidelines on how the using Capitation Grants should be utilized?

(a) Yes [ ] (b) No [ ]
10. Do schools receive enough capitation grants for improving learning environments?
   (a) Not enough [ ] (b) Very enough [ ]

11a). Do head teachers follow the directives/guidelines in using the received Capitation Grants (CG)?
   (a) Yes [ ] (b) No [ ]

b) If no, how head teachers utilize Capitation Grants (CG) in schools?

................................................................................................................................................

.

12. What kind of training do head teachers attend regarding financial management in schools?

................................................................................................................................................

13. Is the Management of Capitation Grants in schools an issue to head teachers?
   (a) Yes [ ] (b) No [ ]

14. What incidents of fund mismanagement have been identified or reported in your office?
   a) Which year..............................

   b) What steps were taken...........................

15. How do you measure the effectiveness of head teachers in utilization of school resources including Capitation Grants?
a) Excellent (91-100%) [  ]

b) Very Good (81-90%) [  ]

c) Good (51-75%) [  ]

d) Fair (35-50%) [  ]

e) Unsatisfactory (0-34%) [  ]

16). What challenges head teachers’ encounters in utilizing capitation grants in schools?

i) .................................................................................................

ii) ........................................................................................................

iii) ....................................................................................................... 

iv) ........................................................................................................

v) .......................................................................................................... 

17). What ways you think should be used to overcome the challenges of utilizing the capitation grants in schools?

i) ...........................................................................................................

ii) ...........................................................................................................

. 

iii) ...........................................................................................................

. 

iv) ...........................................................................................................
18). What would you comment about the policy of providing Capitation Grants (CG) to schools using the existing channel or protocols?

......................................................................................................................................................
......................................................................................................................................................
......................................................................................................................................................
.

THANK YOU FOR YOUR COOPERATION
APPENDIX E

QUESTIONS FOR FOCUS GROUP DISCUSSION
(Maswali ya Majadiliano Kwa Wajumbe wa Kamati ya Shule)

1. Umekuwa mjumbe wa kamati ya shule kwa muda gani mpaka hivi sasa?

2. Nafasi ya ujumbe wa kamati ya shule huwa ni ya kuteuliwa au kuchaguliwa?

3. Unafahamu nini kuhusu ruzuku ya uendeshaji wa shule?

4. Ni namna gani shule zinapata ruzuku ya uendeshaji wa shule?

5. Unadhani kuna miongozo yeyote hutolewa kwa wakuu wa shule ambayo huainisha utumiaji wa ruzuku ya uendeshaji wa shule shuleni?

6. Je, Wanaifuata hiyo miongozo katika kutumia ruzuku ya uendeshaji wa shule?

7. Kama haifuatwi, unadhani ruzuku hii inatumiwaje na mkuu wa shule?

8. Unadhani kuna ushirikishwaji na uwazi katika matumizi ya ruzuku ya uendeshaji wa shule?

9. Ni changamoto gani mkuu wa shule humpata katika utumiaji wa ruzuku ya uendeshaji wa shule?

10. Unapendekeza nini kifanyike katika kukabiliana na changamoto hizi zinazotokana na utumiaji wa ruzuku ya uendeshaji wa shule?

ASANTENI KWA USHIRIKIANO WENU.
DODOSO F

DODOSO LA WANAFUNZI

Weka alama ya vema [✓] kwenye kisanduku jibu lililosahihi na jaza sehemu iliyoachwa wazi

A.Tarehe……/……/2015, Kijiji……………………………………………………………………

Kata………………………………Tarafa…………………………Wilaya………………

B.Umri…………………………Jinsi…………………………, Dini………………,

Darasa…………………………

1. Je, unafahamu kuwa shule yako hupata pesa za ununuzi wa vifaa mbalimbali kwa ajili ya matumizi ya shule, wanafunzi na waalimu?
   Ndiyo [    ]     Hapana [    ]

2. Je, mnapewa mchanganuo/taarifa ya matumizi ya pesa hizo?
   Ndiyo [    ]     Hapana [    ]

3. Je, shuleni huwa mnapewa vitabu vya kujisomea vya masomo mabalimabali kama vile Kiswahili, civics, historia, hisabati, tehama, stadi za kazi na maarifa ya jamii n.k kwa ajili ya kujisomea?
   Hapana [    ]     Ndio [    ]

4. Je, vinatosheleza kwa kila mwanafunzi kuwa na kitabu chake?
   Ndio [    ]     Hapana [    ]

5. Je, hivyo vitabu ambavyo mnapewa huwa mnavitunzaje?
   (a) Tunagawiwa kila siku na kuvirudisha kabatini [    ]
   (b) Tunaendavyo nyumbani [    ]
   (c) Tunakaanavyo, lakini tunajaradishia [    ]

6. (a) Je, Unadhani mkuu wa shule anatumia pesa hizo kwa shughuli nyingine?
(a) Kama jibu ni ndio zitaje shughuli hizo.

i)...........................................................................................................

ii)...........................................................................................................

iii)...........................................................................................................

iv)...........................................................................................................

7. Shule unayosoma ina ubao wa matangazo?

Hapana [ ] Ndio [ ]

ASANTENI KWA USHIRIKIANO WENU.
APPENDIX G

DOCUMENTATION GUIDE

1 DEO’s office

- Number of Primary schools in Iringa region
- Number of Public Primary Schools Iringa region
- Number of Private Primary Schools in Iringa region
- Official letters from head teachers
- Education Acts

1. Head Teacher’s office

- Records on Contract for purchasing goods and services
- Education Acts
- Structure of school committee
- Committee minutes
- Monthly and annual reports
- Inspection reports
- Bank slips and other financial transactions
- Vouchers
- Inventories
- Cash books
- School account Number.
- Bank reports-e.g. bank statements, reconciliation
Appendix H:

Amount of Capitation Grants Received in School “G” Per Quarter

HALMASHAURI YA WILAYA YA IRINGA

YAH: MAPOKEZI YA FEDHA YA UENDESHAJI WA SHULE (CAPITATION GRAND)
Umepoleka juri ya kiasi cha Tahi...10,570/-...Kwa ajili ya uendeshaji wa shule kwa vigungu na asilimia zifuatazo;
- Ununuzi wa vitabu 40%...2,114/-
- Ununuzi wa vitabu vyama chache na kufundishia 20%...2,114/-
- Ukurabati 20%...1,057/-
- Utawala 20%...1,057/-
- Mitihani 20%...1,057/-
Hundi namba yatahe baada ya kupokea fedha zingatia yafuatayo;
- Kukiri mapokezi ya fedha na kuwasilisha kwa mkurugenzi mtendaji(W)
- Kuzingatia taratibu za manunuzi ya fedha za serikali
- Kutunza vizuri kumbukumbu za fedha (Daftari ya fedha, leja n.k)

S.M. PANDAWE
AFISAELIMU WA WILAYA YA IRINGA

98
Appendix I

Formal Receipt of Capitation Grants Prepared by School Heads of School “H”
Appendix L

Pupils’ Academic Progressive Cards from “M”

<table>
<thead>
<tr>
<th>No.</th>
<th>0360</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Misingi Mwirumbu</td>
</tr>
</tbody>
</table>

**Kising’a Traders**

O. Box 550 IRINGA, Mob: 0715 625546/0753-625546

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Quantity</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cook Kadi S.</td>
<td>3</td>
<td>1500</td>
<td>600,000</td>
</tr>
</tbody>
</table>

TIN: 100-714-043  TOTAL 600,000

Ali Kinunuliwa Hairudishwi-Karibu Tena
APPENDIX N

TSM 9 (Takwimu za Shule za Msingi Fomu Na 9)

<table>
<thead>
<tr>
<th>Maelezo</th>
<th>Shs.</th>
<th>Cts</th>
</tr>
</thead>
<tbody>
<tr>
<td>AFISA ELIMU KI IRINGA</td>
<td>90,000</td>
<td>-</td>
</tr>
</tbody>
</table>

Hash ya Fedha uk. IRINGA KI JUMLA 

Tarehe 21.05.2012

Mw. Hamis Baraka
**APPENDIX P**

**Uses of Capitation Grants in School “I”**

<table>
<thead>
<tr>
<th>Qty</th>
<th>Particulars</th>
<th>Unit Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Chalk</td>
<td>4000=</td>
<td>4000=</td>
</tr>
<tr>
<td>1</td>
<td>Pen</td>
<td>20000=</td>
<td>2000=</td>
</tr>
<tr>
<td>4R</td>
<td>Counter book</td>
<td>3000=</td>
<td>12000=</td>
</tr>
<tr>
<td>1st</td>
<td>Office glue</td>
<td>500=</td>
<td>500=</td>
</tr>
<tr>
<td>6R</td>
<td>Lesson plan</td>
<td>3000=</td>
<td>18000=</td>
</tr>
<tr>
<td>4R</td>
<td>Pens</td>
<td>500=</td>
<td>2000=</td>
</tr>
<tr>
<td>1RM</td>
<td>A4 photocopy paper</td>
<td>7000=</td>
<td>7000=</td>
</tr>
<tr>
<td>6R</td>
<td>Marker pen</td>
<td>500=</td>
<td>2000=</td>
</tr>
<tr>
<td>3M</td>
<td>Attendance</td>
<td>1000=</td>
<td>2000=</td>
</tr>
<tr>
<td>1R</td>
<td>Attendance book</td>
<td>1000=</td>
<td>1000=</td>
</tr>
</tbody>
</table>

**Inclusive = 110,000**

Prepared by: [Signature]

*Note: All items will be out of Display for 7 days.*
APPENDIX K

Payment Voucher from School “J”
APPENDIX R

Letter from Iringa District Education Officer Introducing the Researcher to the Head Teachers

HALMASHAURI YA WILAYA YA IRINGA

Idara ya Eliimu Msingi (w),
S.L.P 642,
IRINGA.

Kumb. Na IDC/T40/8/1173

6/2/2015

WALIMU WAKUU,
SHULE ZA MSINGI
Kinyika, Isele, Kitanga, Itunundu, Mwambwe,
Kimande, Mkombalengi, Kongompya,
Magozi, Mbuyuni, Msolwa, Mtoliwadi
HALMASHAURI YA WILAYA,
IRINGA.

YAH: KUMTAMBULISHA NDUGU MFILIMA SIKIA KUFANYA UTAFITI.

Rejeeni mada ya hapo juu.


Ninawatokia kazi njema.

AFISA ELIMU MSINGI (w),
IRINGA
APPENDIX S

Letter from Regional Administrative Secretary Grant Permission for the Research

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE, REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

IRINGA REGION
Tel. No. 026 2702021 026 2702191 026 2702715
Fax No. 026 2702082

REGIONAL COMMISSIONERS OFFICE,
S. L. P. 958. IRINGA.

In reply please quote:
Ref. No. FA-255/265/01/VOL C286

Executive Director,
Iringa District Council,
IRINGA

REF: RESEARCH ON “ASSESSMENT OF EDUCATION RESOURCE MANAGEMENT IN PRIMARY SCHOOL: A CASE OF IRINGA DISTRICT”.

Please the heading above refers;

Mftime Sitka is a bonafide student of the University of Dodoma. Mftime would like to conduct a research on the assessment of education resource management in primary school: A case of Iringa District. This study is aimed at attainment of the requirement of his MAED, and will be conducted from January through September, 2015.

The office of the Regional Secretariat Iringa therefore, grant permission for Mr. Mftime to undertake this study in your district council, of which we believe shall provide data for and contribute to our future development program initiatives.

Thanking you in advance for your cooperation.

For: Regional Administrative Secretary
IRINGA

CC: RAS - To view in file;
APPENDIX T

Letter of Permission to undertake a research from Dodoma University

THE UNIVERSITY OF DODOMA
DEPUTY VICE CHANCELLOR ACADEMIC, RESEARCH & CONSULTANCY
OFFICE OF GRADUATE STUDIES

P.O. BOX 263
DODOMA, TANZANIA
TEL: +255 23 230002 FAX: +255 23 230006 EMAIL: ahmed_ame@yahoo.com

REF/UDOM/GS/2015/0033 Monday, 26 January 2015

To Whom It May Concern

RE: INTRODUCING MR. MFILIMA, SIKIA

The above named student is enrolled at the University of Dodoma for the degree of Master of Arts in Education with registration number HD/UDOM/412/T.2013

An essential requirement of the study programme is that each candidate is required to submit a dissertation report on a project undertaken within industry and supervised by a member of the University’s academic staff. Where possible this project should relate to a practical situation in an organisation or firm selected by the candidate. Students are expected to use their own initiative to identify a possible project and negotiate access with a local firm or organization. The title of the study is “ASSESSMENT OF EDUCATION RESOURCE MANAGEMENT IN PRIMARY SCHOOL: A CASE OF IRINGA DISTRICT”.

The work may take the form of a survey, ethnography, case studies, etc. Where the report may contain confidential information and its publication could be harmful to the organization, confidentiality is assured by the University. Such reports will be seen only by the Supervisor and Examiner for examination purposes.

I would be grateful if you would provide the student with this opportunity to further his studies while at the same time gaining some useful input for your own organization through the results of the project report.

Sincerely,

/ Prof. Ahmed M. Ame
Director for Graduate Studies