

**THE EFFECTIVENESS OF SECONDARY SCHOOL BUDGETS IN  
IMPLEMENTATION OF SCHOOL PROJECTS IN SENGEREMA DISTRICT  
MWANZA**

**VADESTO ASHELLY MGENI**

**A DISSERTATION SUBMITTED IN PARTIAL FULFILLMENT OF THE  
REQUIREMENTS FOR THE DEGREE OF MASTER OF EDUCATION IN  
ADMINISTRATION, PLANNING AND POLICY STUDIES OF THE OPEN  
UNIVERSITY OF TANZANIA**

**2015**

**CERTIFICATION**

The undersigned certifies that he has read and hereby recommends for acceptance by the Open University of Tanzania a dissertation titled. **“To Examine the Effectiveness of Secondary School Budgets in Implementation of School Projects of Sengerema District, Mwanza”** in partial fulfillment of the requirements for the Degree of Master of Education in Administration, Planning and Policy Studies of the Open University of Tanzania arts in education.

---

Dr. Raphael Gwahula

(Supervisor)

---

Date

## **COPYRIGHT**

No part of this dissertation may be reproduced, stored in any retrieval system, or transmitted in any form by any means, electronic, mechanical, photocopying, recording or otherwise without prior written permission of the author or the Open University of Tanzania in that behalf.

**DECLARATION**

I, **Vadesto A. Mgeni**, do hereby declare that this dissertation is my own original work and that it has not been presented and will not be presented to any other University for a similar or any other degree award.

---

Signature

---

Date

## **DEDICATION**

This dissertation is dedicated to my father Ashelly L. Mgeni who encouraged me to pursue this master's degree programme and provided invaluable moral and materials support in kind and indeed. Your love, patience and concern go beyond description. I could not have reached this stage without your encouragement. May God bless you abundantly.

## ACKNOWLEDGEMENTS

First, I am grateful to God the Almighty to whom I give all the glory for the opportunity, grace, favor, protection and strength best owed upon me to go through this Master's program. Many individuals have provided advice, encouragement and support to me in the path to completing this dissertation. I would like to express my deepest appreciation to my supervisor Dr. Raphael with her tolerance, understanding, friendly and unfailing support that enable me to complete my dissertation. I have greatly profited from his generously loved in course of response.

I appreciate the collaboration which I received from the following friends, Teachers, and students of the following schools, Nyampulukano Secondary, Butonga Secondary, Tamabu Secondary, Kilabela Secondary school. Many inspiring discussions with them were encouraging and essential for the progress of my research. My cordial regards to District Education Officer of Sengerema, as well as Heads of School. Her Excellency Mr. Justus Martin Mulokozi for exempting me from teaching activities to pursue Master's program at Open University of Tanzania. Their timely financial and moral supports are greatly appreciated. I would like also to express my appreciation to my mother Neema Longo and every person who contributed with either material or moral support. I pray to God that, he rewards you all. Lastly I acknowledge the Faculty of Education, the administration of the Open University of Tanzania for organizing and coordinating this programme. You have made me a good leader in the education profession.

## **ABSTRACT**

This study intended to examine the effectiveness of secondary school budgets in implementation of school projects. The objectives of the study was to identify the school priorities when planning the school budgets, to find out challenges the secondary school experience in the budget planning and management and to analyze strategies to improve the budget planning and implementation in secondary schools. The population of this study was all secondary school teachers, DEO and all heads of schools in Sengerema Districts. The sample size consisted of 31 school teachers, school board members 30, Heads of school 4, DEO 1; a total of 66 respondents, the study used both structured questionnaire and interview to assess the realities of the study. Descriptive survey design helps to describe the information pertaining the effectiveness of school budget planning and management in schools. The findings revealed that 80% of school heads plan their school budget according to the needs of school and directives with guidelines from the central authority like the ministry of education and vocational training. The results from the study according to its objectives observed that 93% of the school administrators maintained their budget through considering the priorities which the government has planned for its uses. In addition, most of the heads of school suggested that capacity building through workshops, seminars is of prime importance in order to support their daily activities in area of procurement, book-keeping, fund raising techniques, project planning and management. The study recommends that the heads of schools should continue to struggle for the acquisition of knowledge and skills necessary to facilitate their management in all areas by employing personal initiatives and through networking.

## TABLE OF CONTENTS

<b>CERTIFICATION .....</b>	<b>ii</b>
<b>COPYRIGHT .....</b>	<b>iii</b>
<b>DECLARATION.....</b>	<b>iv</b>
<b>ACKNOWLEDGEMENTS.....</b>	<b>vi</b>
<b>ABSTRACT .....</b>	<b>vii</b>
<b>LIST OF TABLES .....</b>	<b>xii</b>
<b>LIST OF FIGURES .....</b>	<b>xiii</b>
<b>LIST OF APPENDICES .....</b>	<b>xiv</b>
<b>LIST OF ABBREVIATIONS .....</b>	<b>xv</b>
<b>CHAPTER ONE .....</b>	<b>1</b>
<b>INTRODUCTION.....</b>	<b>1</b>
1.1 Background to the Research Problem .....	1
1.2 Statement of the Problem .....	4
1.3 Research Objectives .....	5
1.3.1 General Objective.....	5
1.3.2 Specific Objectives.....	5
1.4 Research Questions .....	5
1.5 Significance of the Study .....	6
1.6 Scope of the Study.....	6
1.7 Limitation of the Study .....	6
1.8 Delimitation of the Study .....	7
1.9 Conceptual Framework .....	7



1.10	Definition of Key Terms .....	9
<b>CHAPTER TWO .....</b>		<b>10</b>
<b>LITERATURE REVIEW.....</b>		<b>10</b>
2.1	Introduction .....	10
2.2	Theoretical Framework .....	10
2.2.1	Capital Structure Theory on Budgeting .....	10
2.2.2	Stages in the Capital Structure Budgeting Theory Process .....	11
2.2.3	The Usefulness of Capital Structure Budgeting Theory .....	12
2.3	Public Budgeting Theory .....	13
2.3.1	The Public Budget Cycle: Its Characteristics and Consequences .....	15
2.3.2	The Usefulness Of Public Budgeting Theory .....	16
2.3.2.1	The Purposes of Public Budgeting .....	16
2.3.2.2	Public Budgeting Becomes a Governing Tool.....	16
2.3.2.3	Public Budgeting Becomes a Communications Tool.....	16
2.3.2.4	Public Budgeting as Political Opportunity.....	16
2.3.2.5	Applicability of the Theories to the Study of School Budget Planning and Management .....	17
2.4	Significance of the School Budget Plans .....	17
2.5	The Nature and Functions of Budgets.....	19
2.6	The Empirical Studies on Effectiveness of School Budget Planning in Africa .....	20
2.6.1	The Case of Lesotho.....	20
2.6.2	The Case of Zimbabwe .....	21
2.6.3	The Case of South Africa .....	21

2.7	Research Gap.....	22
<b>CHAPTER THREE .....</b>		<b>23</b>
<b>RESEARCH METHODOLOGY .....</b>		<b>23</b>
3.1	Chapter Overview .....	23
3.2	Research Approach .....	23
3.3	Variables and Measurement .....	23
3.4	Validity and Reliability .....	24
3.5	Research Design .....	25
3.6	Area of Study .....	26
3.7	Target Population .....	26
3.8	Sample and Sampling Plan.....	27
3.8.1	Sample Size .....	27
3.8.2	Sampling Procedures .....	28
3.9	Research Instruments .....	29
3.9.1	Questionnaire .....	29
3.9.2	Interview Schedule .....	29
3.9.3	Documentary Review .....	29
3.10	Data Collection Procedures and Data Analysis Plan.....	30
3.10.1	Data Collection Procedure.....	30
3.10.2	Data Analysis Plan .....	31
3.11	Ethical Issues Consideration .....	31
<b>CHAPTER FOUR.....</b>		<b>33</b>
<b>DATA PRESENTATION, ANALYSIS AND DISCUSSION.....</b>		<b>33</b>
4.1	Chapter Over View.....	33

4.2	Background Information of the Respondents.....	33
4.2.1	Characteristics of Respondents .....	33
4.3	Monitoring and Evaluation of School Budget.....	43
4.4	The Challenges the School Encounter all Planning its Budget .....	44
4.5	Strategies on Improving School Budget.....	51
4.6	Discussion .....	52
4.6.1	School Priorities when Preparing its Budget.....	52
4.6.2	Challenges and Barriers Related to Preparing School Budget .....	53
4.6.3	Strategies on Improving School Budget.....	53
4.7	Summary of the Chapter .....	55
	<b>CHAPTER FIVE.....</b>	<b>57</b>
	<b>SUMMARY, CONCLUSION AND RECOMMENDATION .....</b>	<b>57</b>
5.1	Summary of the Study.....	57
5.2	Knowledge and Policy of the Study .....	58
5.3	Conclusion.....	58
5.4	Recommendation of the Study .....	59
5.5	Areas for Further Studies .....	61
	<b>REFERENCES .....</b>	<b>63</b>
	<b>APPENDICES .....</b>	<b>70</b>

**LIST OF TABLES**

Table 3.1: Categories of Respondents .....	28
Table 4.1: Supporting Cumulative Frequency Line Graph Source of School Finance .....	35
Table 4.2: Supporting Bar Graph the Persons Involved in School Budget P lanning and Management .....	38
Table 4.3: Channeling of School Finances .....	39
Table 4.4: Overview on Challenge of School Budgets .....	45

## LIST OF FIGURES

Figure 1.1: Effectiveness Model of the System of Secondary School Budget in Implementation of School Project.....	8
Figure 4.1: Divided Cycle1; Overview of Social Demographic Total Number of Respondents, re .....	34
Figure 4.2: Participant Age Line Trend.....	34
Figure 4.3: Cumulative Frequency Line 1 Source if School Financial .....	35
Figure 4.4: Family Tree 1. On Allocation of using Financiers.....	36
Figure 4. 5: Bar Graph 1 Showing who Involves in School Budget Planning and Management.....	37
Figure 4.6: Cumulative Frequency Line 2 Channeling of School Finances.....	39
Figure 4.7: Bar Graph 2 Overview on Challenge of School Budgets.....	44

**LIST OF APPENDICES**

Appendix I: Questionnaire Schedule for Secondary School Teachers ..... 70

Appendix II: Interview for Secondary School Heads ..... 74

Appendix III: Interview Schedule for DEO ..... 77

**LIST OF ABBREVIATIONS**

ADEM	Administration of Education Management
DAS	District Administration Secretary
DEO	District Education Officer
DSEO	District Secondary Education Officer
MoEVT	Ministry of Education and Vocational Training
NECTA	National Examination council of Tanzania
SEDP	Secondary Education Development program
SMT	School Management team
URT	United Republic of Tanzania
NGO's	Non-Governmental Organizations
REO	Regional Education Officer
TAHOSA	Tanzania Heads of school Association
WCC	Ward Council Committee

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.1 Background to the Research Problem**

Educational leadership and managers spend most of their time determining the purposes of the school organization in the course of performing their duties including management of school budgets. As schools as educational institutions are increasingly becoming more complex and large in tasks undertaken and integrated, it requires some new theories to be applied to make them more effective. Argued by Raman (2010)

According to Galabawa (2003) educational managers and leaders particularly those trained on the job need to be conversant in educational foundation theories in order to enhance their capacity” the secondary school heads are said to be educational managers who implement policies and utilizes them as administrators in acquiring and allocating resources for the achievement of pre-determined educational goals for planning and managing school budgets covering the areas of school project, recurrent and development expenditure (Babyegeya, 2002).

In recent years, Tanzania has been implementing new secondary school development programmes commonly known as Secondary education development programmes (SEDP) from 2004. The overall goal of the SEDP Phase 1 was to increase efficiency and responsiveness in the delivery of secondary school education. This was to be achieved through devolving the management and supervision of secondary education from the central government to the local government authorities. A number of



operational activities are done under the decentralization of secondary school management. The school management teams and boards have been provided with new responsibility in the management of school resources and projects.

Under the influence of the Education Act NO. 25 of 1978 school boards have been empowered to supervising and advising on the school leadership on school related matters. Moreover, the recent rapid expansion of secondary schools and other education and training institution in the country call for a comprehensive management and administrative system at the region, district, county and institutional level. Therefore, the school leadership and school boards are responsible for undertaking planning and management issues such as school budgets.

Under decentralization by devolution system of secondary education, management, administration and supervision of secondary schools have been delegated to local authorities and schools. This gives schools ownership and mandate to ensure close and prompt supervision of service delivery and to facilitate smooth and efficient management of educational resources. School management team is responsible for preparing school development Plans and Budgets, managing day to day affairs of the schools; supervising and ensuring high quality teaching and learning including effective use of time on tasks for the entire school day and receiving school inspection recommendations, among others.

According to financial Management and Accounting Guidelines for the Secondary Education Development Plan, a school plan will be prepared within the framework of participatory planning and budgeting (URT, 2004). In collaboration with the

School Management Team (SMT), head of school is responsible for preparing and updating school development plans and Plans of Action. In addition, head of school is responsible to ensure safe custody of funds provided to the school including opening a school bank account and operating it in line with procedures issued by the Treasury. The major sources of school funds include funds from central government in form of development grants, capitation grants and recurrent expenditure. The annual budget is a financial plan prepared prior to a given financial year. The budget preparation process follows existing government guidelines. The Head of School is the authorizing officer for all payments based on approved claims for payment and shall be held personally accountable for miscarriage of this function. However, the planning and management of school budgets are facing a number of limitations especially in terms of expanding sources for allocating financial resources and its management.

The budget process has traditionally been considered the exclusive domain of technocrats, economists and accountants. However, the decisions about how to raise and spend money affect all citizens. Unfortunately, the process of deciding how to spend the money and controlling that it goes where it is supposed to go is very difficult for the general public to access. The school budget explains how money will be collected from the public and allocated to different levels and components of Government, and according to different priorities (Hakielimu and policy Forum, 2008).

The public school budget plans in Tanzania are prepared and implemented by teachers in collaboration with the parents and other stakeholders. Budget estimates

may have been prepared by teachers and parents, and presented to the school boards for discussions and further decisions. The budget process is governed by a number of educational laws, regulations and guidelines. These laws lay out the roles and responsibilities for various key actors in the budget process, including the parents, teachers, and heads of schools and school boards on behalf of the parents and the community members.

The most sources of funds to schools are the transfers and grants from central government. The other sources are the contributions from the parents and donors. So, school budgeting plans would be based on recurrent spending and development spending (HakiElimu and policy Forum, 2008). The budget process, however, is facing the challenges of lack of transparency in the education sector budget, budget inadequacy and under spending woes in development projects (HakiElimu, 2013).

## **1.2 Statement of the Problem**

Although the public budgets and expenditure on education has increased significantly in recent years it has not adequately improved all secondary school projects. This suggests that the budget for facilitating the purchase of goods is still low due to fluctuating market prices and school failure in financial planning and management. Furthermore, there has been a little improvement specifically with regard to the quality in the implementation of school projects and structures. The major question is how planning, management and prioritizing budget in secondary schools development is conducted to meet the schools' operational targets. One would wonder if the planning and management of secondary school budgets has been effective enough to address the budget shortcomings in schools.

The current research study prefer to examine the effectiveness of secondary school budgets in implanting the school projects whereby the study was conducted in Sengerema district within Mwanza region as it covers as large number of secondary schools compared to other districts.

### **1.3 Research Objectives**

#### **1.3.1 General Objective**

The general purpose of the study was to examine the effectiveness of secondary school budgets in implementation of school projects, the case of Sengerema.

#### **1.3.2 Specific Objectives**

- (i) To identify the school priorities when planning the school budgets
- (ii) To identify challenges, the secondary school experience in the budget planning and management
- (iii) To analyze strategies to improve the budget planning and implementation in secondary schools.

### **1.4 Research Questions**

- (i) What are the school priorities when planning for school budgeting?
- (ii) What challenges are facing secondary schools when planning and managing budgets?
- (iii) What strategies can be used to improve school budget planning and implementation?

### **1.5 Significance of the Study**

The occasional incompetence and incapacity of the secondary school heads in planning and implementation in Sengerema district inspired the researcher to conduct the current study. The study is expected to shed light on the effectiveness of the school planning and management of school budget to help heads of schools to improve the methods of school budgeting to increase its efficiency. School management teams need to learn better strategies to improve budget planning and management practices in their schools. Moreover, the study may provide useful reference to scholars within this field of work for further research.

### **1.6 Scope of the Study**

The study was strictly concerned with finding out the effectiveness of School planning and management of budgets on school project implementation and does not concern itself with any other effects of School budgets. The study focused on few secondary schools in Sengerema including Nyampulukano, Kilabela, Butonga and Tamabu consisting of 2600 a population in habitant of students, teachers and other workers in the school setting. The respondents of the study involved heads of schools, teachers and school board members estimated of 66 over the entire population who were randomly selected by the researcher.

### **1.7 Limitation of the Study**

The research faced a number of limitations in doing this study which include transport costs, inadequate literature sources for the study as well as ICT facilities such as Laptop, printing and photocopying services. A lot of money was needed to get these services. This limited the researcher to accomplish study on time.

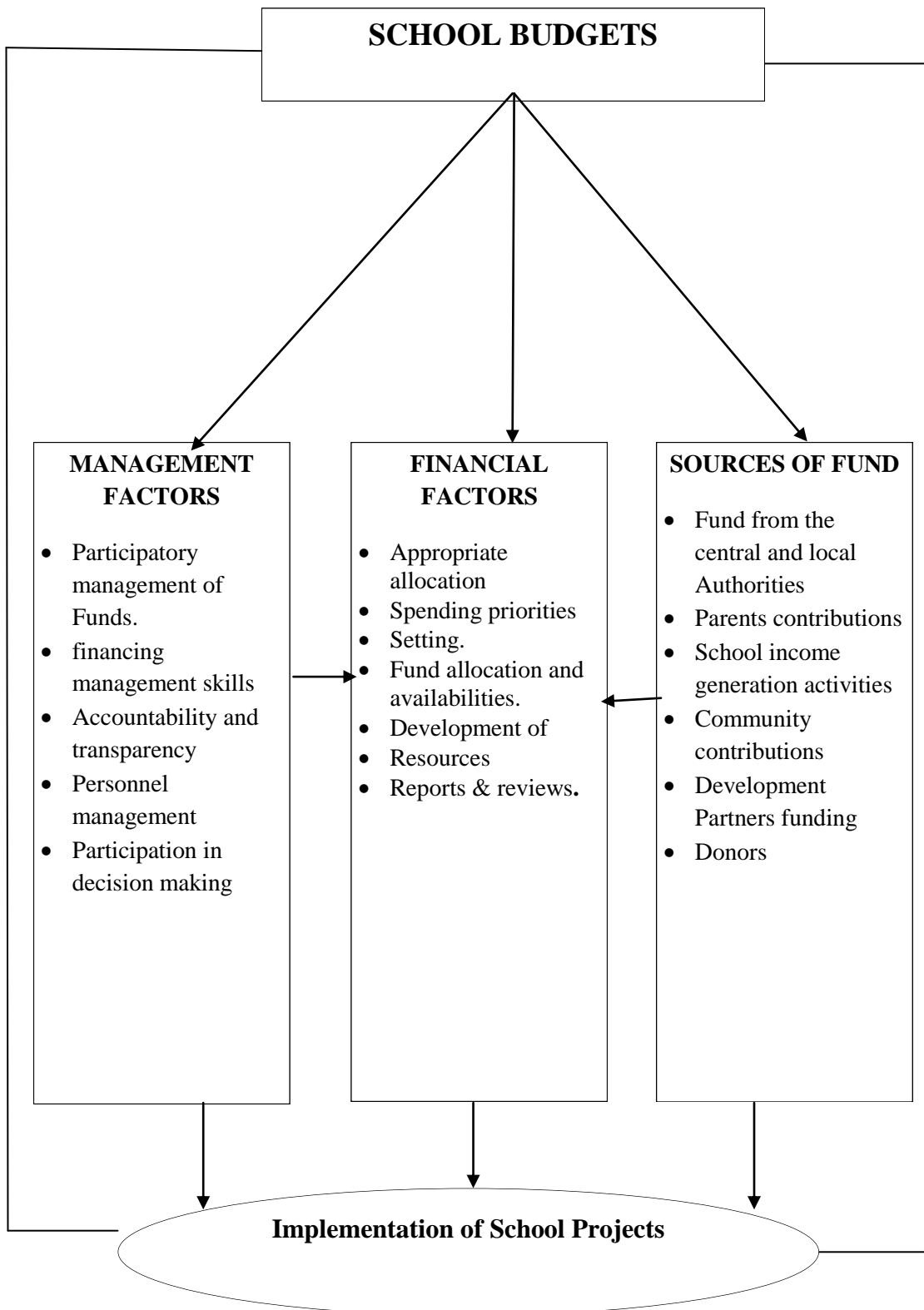
### **1.8 Delimitation of the Study**

In order the researcher to accomplish his study, he selected Sengerema district to be the only area where the study could be done for attaining this study involved 66 number of respondents who were selected randomly with equal chance each individual to withdraw or participate freely. Moreover the study used structured questionnaire and interview as the only way of collecting the data. For data analysis the researcher employed both qualitative and quantitative analysis guided by correlation analysis while data are presented with both hard and soft copy.

### **1.9 Conceptual Framework**

In order to understand the effectiveness of secondary school budgets in implementation of school projects, it enquires an appropriate and comprehensive conceptual framework. The public secondary education implementation system in Tanzania needs the model that recognizes all components involved in such system such as materials recourses, human resources, fiscal resources and policy values.

According to the model, the effectiveness of secondary school budget involves the management and financial factors such as accountability and transparency, financial plan skills, participatory management of funds, appropriate allocation, development of recourses, and the contributors of public secondary schools are the central government, local government authorities, households, communities, development of partners, donors all this cooperating within in financing secondary education and the policy insures that recourses perform tasks that are prioritized by the school communities in proper implementation of school projects.



**Figure 1.1: Effectiveness Model of the System of Secondary School Budget in Implementation of School Project**

### **1.10 Definition of Key Terms**

**A School budget:** this is financial document which is made by schools in setting and planning their estimates, evaluating operational strategies which can be applied in utilizing coordinating and controlling financial resource in a school.

**Budgeting** is an ongoing and dynamic process that is typically marked by regular phases such as planning, needs assessment and priority setting.

**Management** is the ability to work with and through other people to realize the organization objectives, it is also essential involves performing the following management function of planning, organizing, coordinating, staffing, directing, developing and innovating.

**Planning** is a kind of future picture where proximate events are outlined with some distinctiveness, whilst remote events appear progressively, less distinct

**Effectiveness** is the degree to which objectives are achieved and the extent to which targeted problems are solved.



## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 Introduction**

This chapter attempted to review the relevant literature related to the effectiveness of secondary heads in planning and managing school budget. However, the core aim of this chapter is to expose the researcher to a variety of approaches in dealing with the present research problem, to help a researcher gain an insight on the knowledge and ideas established in the problem under investigation in which the knowledge gap is identified and to facilitate the investigator to conduct the empirical literature in studying the problem objectively.

#### **2.2 Theoretical Framework**

##### **2.2.1 Capital Structure Theory on Budgeting**

Capital structural theory on budgeting involves the planning process as advocated by Max Weber and Karl Max are used to determine whether an organization in long term investments such as new machinery, replacement machinery, new plants, new products, and development projects are worth the funding of cash through the organization's capitalization structure (Arthur and Sheffrin, 2005). It is the process of allocating resources for major capital, or investment, expenditures with a purpose of increasing the value of the organizations to the shareholders.

Thus, managers are continually faced with decisions about which assets to invest in depending on different types of investment decisions the financial manager faces. The theory also helps to estimate the benefits and costs associated with these

decisions (Peterson and Fabozzi, 2002). The theory provides an important tool to make decision and could be used to prioritize investments based on their returns (Ramahi, 2010).

### **2.2.2 Stages in the Capital Structure Budgeting Theory Process**

There are five stages in the capital structure budgeting theory process. Investment screening and selection Projects consistent with the corporate strategy are identified by production, marketing, and research and development management of the firm. Once identified, projects are evaluated and screened by estimating how they affect the future cash flows of the firm and, hence, the value of the firm.

Capital structure budget theory proposal a capital budget is proposed for the projects surviving the screening and selection process. The budget lists the recommended projects and the dollar amount of investment needed for each. This proposal may start as an estimate of expected revenues and costs, but as the project analysis is refined, data from marketing, purchasing, engineering, accounting, and finance functions are put together.

Budgeting approval and authorization Projects included in the capital budget are authorized, allowing further fact gathering and analysis, and approved, allowing expenditures for the projects. In some firms, the projects are authorized and approved at the same time. In others, a project must first be authorized, requiring more research before it can be formally approved. Formal authorization and approval procedures are typically used on larger expenditures; smaller expenditures are at the discretion of management.

Project tracking; after a project is approved, work on it begins. The manager reports periodically on its expenditures, as well as on any revenues associated with it. This is referred to as *project tracking*, the communication link between the decision makers and the operating management of the firm. For example: tracking can identify cost over-runs and uncover the need for more marketing research.

Post completion audit following a period of time, perhaps two or three years after approval, projects are reviewed to see whether they should be continued. This reevaluation is referred to as a *post completion audit*. Thorough post completion audits are typically performed on selected projects, usually the largest projects in a given year's budget for the firm or for each division. Post completion audits show the firm's management how well the cash flows realized correspond with the cash flows forecasted several years earlier.

### **2.2.3 The Usefulness of Capital Structure Budgeting Theory**

The theory is useful when there is a need to introduce new product to our products family or the organization plans are planning to increase production by adding new machine (Arthur &Sheffrin, 2005). It is useful in case school plans to enter new markets therefore it is planning to replace old machinery with new automatic machinery. Ideally, all business units would be attracted to any market opportunity or projects which will increase the owner's equity.

However, due to limitations of the “ new projects “ available capital in adjacent time, managers needs to use capital budgeting techniques to find out which projects will achieve the best return over an applicable period of time. Capital budgeting is the

planning of long-term corporate financial projects relating to investments funded through and affecting the organization's capital structure. The management must allocate the firm's limited resources between competing opportunities (projects), which is one of the main focuses of capital budgeting.

Capital budgeting is also concerned with the setting of criteria about which projects should receive investment funding to increase the value of the firm, and whether to finance that investment with equity or debt capital. Investments should be made on the basis of value-added to the future of the corporation. Thus, capital budgeting involves allocating the firm's capital resources between competing project and investments. Each potential project's value should be estimated.

Finally, capital Budgeting is needed when a large sum of money is involved that influences the profitability of the firm making capital budgeting an important task. Investment decision are the base on which the profit will be earned and probably measured through the return on the capital. A proper mix of capital investment is quite important to ensure adequate rate of return on investment, calling for the need of capital budgeting.

### **2.3 Public Budgeting Theory**

Public budgeting is a field of public administration and a discipline in the academic study thereof. Budgeting is characterized by its approaches, functions, formation, and type. Smith and Lynch (2004) define public budgeting as a process where the politician sees the budget process as "a political event conducted in the political arena for political advantage. The economist views budgeting as a matter of

allocating resources in terms of opportunity cost where allocating resources to one consumer takes resources away from another consumer.

Thus, a budget is a plan for the accomplishment of programs related to objectives and goals within a definite time period, including an estimate of resources required, together with an estimate of resources available, usually compared with one or more past periods and showing future requirements (Smith & Lynch, 2004).

Practically, Cleveland (2004) defines budget as a plan for financing an enterprise or government during a definite period, which is prepared and submitted by a responsible executive to a representative body (or other duly constituted agent) whose approval and authorization are necessary before the plan may be executed.

There are at least two advantages of approaching public budgeting from this governance point of view (Morgan, Robinson, Barden and Strachota, 2002). First, it can help to reduce the frustrations of participants in the process; second, it ennobles the activity of public budgeting by making it an integral part of the community's ongoing debate about how best to achieve the collective well-being of its citizens.

Frequently, actors in the budgeting process forget that their responsibilities are profoundly shaped by the jurisdiction's peculiar system of separation of powers and checks and balances. The theory assumes the role that revenue sources and estimation play in the budget allocation process. This has become an increasingly important issue, especially since the establishment of financial procedures that have been placed on revenue sources.

### **2.3.1 The Public Budget Cycle: Its Characteristics and Consequences**

To summarize, the public budgeting process and cycle must be designed to accommodate the following key purposes: organize activities and participants through the development of a stable, public schedule for administrative, legislative and citizen activity; respond to the needs and goals of the process participants; support and demonstrate technical integrity; respond to changing conditions; and recognize the impact of the budget process on the planning, decision making and spending by county and local governments.

All public budgeting processes must guide and coordinate a diverse set of participants to a final budget agreement that can provide resources and policy direction to agency administrators. To provide this guidance and coordination, a state level budget process must ensure adequate opportunities for governors, legislators, agencies, governing boards and appointed commissions, interest groups and the general public to influence the development of the budget spending allocations and policy directives. A stable, well-publicized, process schedule is a critical tool for organizing and negotiating the development of this necessary political agreement.

There are three major factors that shape the nature of the interaction among the major participants in the budgeting process: (a) their respective role responsibilities within the budgeting structure; (b) their professional orientation; and (c) the amount of uncertainty, complexity and potential for political conflict each actor faces at various stages of the process.

## **2.3.2 The Usefulness Of Public Budgeting Theory**

### **2.3.2.1 The Purposes of Public Budgeting**

The public budgeting process is the operational heart of our system of democratic governance. It reflects disagreement over the proper balance to be struck among the following five major purposes served by a public budget: 1) funding programs that are responsive to constituent wishes; 2) funding programs that are effective in accomplishing their goals; 3) funding programs that are cost efficient; 4) communicating clearly to the multiple "attentive" publics and 5) using the budget to insure a healthy economy.

### **2.3.2.2 Public Budgeting Becomes a Governing Tool**

Today public budgeting has become an increasingly central galvanizing force for both the administrative and policy side of governance. This process begins with the preparation of program-level, agency-level, and then department-level requests for the coming fiscal year.

### **2.3.2.3 Public Budgeting Becomes a Communications Tool**

The public budget process and its documents serve as communication tools to a variety of audiences. The general public, issue advocates, and legislators all receive information from the budget process. Once the budget has been adopted by the legislature and signed into law, agency administrators and staff members become the information recipients.

### **2.3.2.4 Public Budgeting as Political Opportunity**

The state budget process presents a series of opportunities for elected officials and interest groups. The perspectives and needs of elected officials and interest groups

may frequently contrast with the values and hopes of most public administrators. Understanding these contrasting needs is a useful key to understanding the budget process.

### **2.3.2.5 Applicability of the Theories to the Study of School Budget Planning and Management**

This study will utilize two theories namely the capital budgetary theory and public budgeting theory. The two theories have direct application to the study of planning and management of school budgets in Tanzania. The school planning and management of budgets utilize public funds and decision goes through public machinery commonly known as school boards. The school management (school leadership and school board) as the financial manager's objective is to maximize school's wealth. To accomplish this, the school management must evaluate investment opportunities and determine which ones will add value to the firm. The management has duty to classifying Investment Projects and makes financial decisions. The school boards financial decisions and budgeting criteria are based on availability of funds most of which are from the government in the form of capitation grants, the government Policy and directives and the immediate need of the Project. In addition, financial decisions are expected to involve various stakeholders ranging from school leadership, staff and school boards on the behalf of the parents and community around the schools.

## **2.4 Significance of the School Budget Plans**

According to Okumbe (1998), the purpose of the school budget include, first, estimating Receipts (Income) ND Expenditure (Costs). This enables the educational



organization to obtain accurate estimates of the anticipated. Secondly, comprehensive and equitable view of all services a budget enables an educational organization to have a comprehensive view of all services regardless of their magnitude. The analytical look will provide equitable allocation of financial resources in all services of education organization. Thirdly, basis for Accounting which is accounting for funds spent to achieve educational objectives it possible to ascertain whether funds have been spent efficiently. The budget plan should therefore help in stimulating confidence among parents, educational officials and the school community as a whole. Fourthly, it is determining the Quantity of Services. Budgeting facilitates plan for evaluating the quality and quantity of services needed in an educational organization. The educational needs of a society must thus be constantly appraised in keeping with changing needs of the society. Fifthly, it is a plan for attaining purposes. A school budget is a plan for attaining the purposes of an institution. It is imperative that the purpose for which an organization is founded must be stated in clear terms. An effective manner desired by the society. Sixthly, conferment of authority involving a budget plan which has been approved by the responsible bodies provides an educational organization with the authority to change fees and other levies, and to spend the monies on the approved items. Educational organizations can only cullet monies as stipulated in the approved budget and spend such money as authorized in the budget plan. Finally, it is an economic administration of an education organization. A well planned and executed budget enables educational organizations to be management over estimates the costs of education and this in turn effects the overall provision of educational services. A budget plan ensures prudent financial management.

## **2.5 The Nature and Functions of Budgets**

Budgeting is a means of relating expenditure to the achievement of objectives. However, in breaking the budgetary process down, it can be seen that it also enables the organization to plan, coordinate, control and evaluate its activities. The budgetary process has four sets of components. The first component is planning; budgets are financial expressions in a quantified form of organizations activities. They will lay down that 'X' amount is to be spent on an activity in a specific time period. A budget can demonstrate that the organization like a school plans to spend a certain amount on staffing or spend another amount on an extension to its buildings. It is therefore, a quantified plan for action. The parallel action to this is the How of communication. If planning is to achieve anything, then it has to be communicated and understood by all members of the organization.

The second component of budgeting is that of coordination, Budgeting bring together a series of activities so that the amounts to be are organized in such a way that they contribute to meeting the organization's objectives. Organizations will fail unless the diverse set of expenditure – activities dealing with staffing, materials, equipment (to mention a few) are brought into focus by operational zing the plan so that it is managed to achieve its objectives. This management activity can and should be a major motivational tool. It is a means of involving staff in bringing together the school's activities so they have both the bigger picture and an understanding of how the parts fit together and their role in the activities.

A third component of the budgetary process is that of Control. By approving expenditure on one particular activity and not on another, an organization relates and

governs the activities of its employees to the achievement of specific objectives. How the control is exercised through a monitoring process is crucial. It can be a means of setting frameworks that are seen as clear and fair. As such, how its process is handled can significantly contribute to the success or otherwise of the budgetary process. The fourth component of budgeting is evaluation, this is the process of checking whether the expenditure has been undertaken as planned, whether the outcomes have been achieved and whether the best alternatives were utilized. Information is to be used not only to frame the following year's process but also to gain commitment to that process.

Therefore, this approach highlights the 'how' dimension of budgeting. How the people in the organization are involved in the process is a crucial factor in the success of that process. Thus, focusing on how the budget is operationalized by effective communication and motivation strategies together with the monitoring of the activity and the provision of feedback, contribute as much to the success as the functional activities of planning coordination, control and evaluation.

## **2.6 The Empirical Studies on Effectiveness of School Budget Planning in Africa**

### **2.6.1 The Case of Lesotho**

Motsamai (2009) did a study on financial management capacity as stated in the manual for principals of secondary and high school in Lesotho. Their findings revealed that, despite the policy documents extensive directives on financial planning and organization problem regarding budgeting, the collection and recording of school fees, lack of administrative support was paramount / abound. There was an

absence of a clear policy directive on financial leadership and arbitrary auditing practices. The study further revealed that, the existence of a financial policy will inevitably lead to sound financial management in Lesotho school and consequently quality education.

### **2.6.2 The Case of Zimbabwe**

In Zimbabwe school Development Committees have been empowered to raise funds through other means and not school fees and levies alone to keep the fees low (Government of Zimbabwe, 1991). They also have the overall control of funds through budget. They are planning and control of funds and fund raising are imperative in financial management and should contain information on sources of funds, methods of collecting this revenue, accounting procedure, auditing and projects to be financed (Chivore, 1995). School Development Committees are also responsible for the establishment of school funds account with a commercial bank in the school name in which all funds are to be transacted are to be done taking into consideration building fund, all examination fees, all practical subject fees, and money received from any source (Chivore, 1995). These activities are part and parcel of the practices involved in school budget planning.

### **2.6.3 The Case of South Africa**

In South Africa school financial planning and management was part and parcel of decentralization policies after the changing political climate (Pampalis, 2002). The school governing boards were established to manage school funding practices. They were responsible for all budgetary plans related to non- salary expenses such as provision of infrastructure, premises maintenance and development of a budget for

approval at parents meeting (Pampalis, 2002). However, little is known on whether the efficiency and effectiveness of decision making were not guaranteed. Experience from KwaZulu-Natal Region showed that there was lack of finance in many schools suggesting that the Governing Bodies were not performing their functions to the expected standards.

## **2.7 Research Gap**

Many reviewed studies focused on financial management role of principals but none of them looked at the priorities that School heads have to set when planning and managing the school budget. Most literatures reviewed were concerned with financial management in the school context which highly correlated with the establishing school budget plans and its management, the higher the capacity of financial management an individual possesses the higher the ability to plan well and manage the institutional budget.

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.1 Chapter Overview**

This chapter presents the methodology on how the study was designed and conducted. The chapter attempts to delineate research procedures that were used to carry out the present study, The chapter specifically prescribes the way to achieve the intended research objectives under the present investigation and will cover the sub – sections as shown blown

#### **3.2 Research Approach**

An eclectic approaches. This kind of methodology used this tool to collect, analyze and present the data (Creswell, 2005). This study utilized qualitative and quantitative approach as a procedure for collecting, analyzing of data on the effectiveness of school budget planning. Thus, from this perspective, the use of these approaches enabled the researcher to obtain non quantifiable information regarding respondents' views and opinions associated with the effectiveness of secondary school heads planning and management of the school budget.

#### **3.3 Variables and Measurement**

Rossi et all 2004 asset that, variable is the measurable characteristics that varies or change in value variable take on two or more value. Concerning to this study the researcher employed both independent and dependent variable to measure a consistence and reality of the research problem where independent variable was represented by x-axis that estimated the variable in the effect or outcome of other variable as the dependent in y-axis are the causal of the effect. This included the age,

sex and level of education with the occupation of the respondents. In other words this was the main determinants on the effectiveness of school budgeting on finance with relation to its uses and challenges.

More over the research study employed measurement outcome as a matter of representing the circumstances as the outcome of mean observable indicators of how the research program has been achieved therefore the researcher study employed correlation analysis as the systematical measurement unity on data analysis through correlating the perceptual and opinion of respondent in which the consistence of reality of effective implementation and monitoring of school finance was done.

### **3.4 Validity and Reliability**

The reliability of a measuring instrument is defined as the ability of the instrument to measure consistently the phenomenon it is designed to measure (Hitchcock and Hughes, 1995). In qualitative research, these two concepts refer to as “trustworthiness and transferability” (Seale, 1999). Here, trustworthiness determines the quality of inferences while transferability determines the application of the results of the study to another context. Therefore the research study identified that the applied methodology on data collection such as structured questionnaire and interview enabled well the researcher to collect reliable information for the research presentation as well as analysis through qualitative and quantitative.

According to Hitchcock and Hughes (1995), validity in qualitative research refers to the degree to which the explanation of a phenomenon matches with the realities of the world. That is, the quality which requires that the procedures or instruments that will used in the research is accurate, true, and right. In our study, the data are valid

and reliable because methods or instruments used to collect data such as questionnaires and interviews will be tested to a small sample of teachers, school board and heads of schools with the aim of ensuring their validity and reliability in getting the intended data. The researcher also used simple and clear language in constructing questions in both interview guides and questionnaires. In addition to that the researcher also supervised the distribution and collection of questionnaires to ensure validity and reliability.

### **3.5 Research Design**

A Research design provides a framework for the collection and analysis of data. Thus, it is a generation of evidence that is suited both to a certain set of criteria and to the research questions in which the investigation has to answer. Bryman (2001) and Kombo & Tromp (2006) state that, it is the glue that holds together all the elements in research project and it is used to structure the central research. It shows how all major parts of the researcher project work together to address the central research questions.

Descriptive survey design will be used which normally is conducted to describe phenomenon as they exist. It is used to identify and obtain information on the characteristics of a particular problem or issue. Best (1981) defined descriptive research as non – experimental in the sense that it deals with relationships between non – manipulated variables in a natural rather than artificial setting, it also ascertains and describes the characteristic of the pertinent issue. Therefore, the use of this design enabled researcher to describe the information pertaining the effectiveness of school budget planning and management in schools.



### **3.6 Area of Study**

The selections of the research area is important and influences the usefulness of information produced (Kombo and Tromp, 2006). This study was conducted in Sengerema district which is found in Mwanza region. The rationale for selecting Sengerema district was that the district has the largest secondary school population in the region and therefore large number of SEDP projects was given.

According to Mwanza Regional annual education report of 2013, Sengerema district had reported larger number of uncompleted SEDP projects than other districts in the region (Mwanza Regional SEDP Report, 2013). The failure may suggest challenges in resourcing and budgeting for SEDP projects. For this reason, researcher finds the choice of Sengerema to be useful in providing relevant information for the study purpose.

### **3.7 Target Population**

Population refers to the entire group of individuals with similar characteristics the research wishes to investigate. Population form a basis from which the sample of the study were drawn (Bryman. 2008). The population for this study used all public secondary schools in Sengerema District which are found in urban areas where the study have been conducted in such as Nyampulukano, Kilabela, Butonga and Tamabu.

Therefore the targeted populations where the units of inquiry obtained were 192 secondary school teachers, at most 52 school board members, and 4 heads of schools as well as 1 district education officer which are purposefully selected.

### 3.8 Sample and Sampling Plan

#### 3.8.1 Sample Size

A sample size is a subset of the target population (Kothari 2004, Mugenda and Mugenda, 1999).

Where N=sample size or respondents and. X= total number of independent variables

$N > 50 + 16 = 66$  total of respondents

$$\% = \frac{\sum X}{N}$$

the potential size of a sample can be influenced by several factors including the extent to which 'nesting' of criteria is needed; groups of special interest that require intensive study and the budget and resources available. Although there is no rule of thumb for determining sample size for qualitative research, some researchers have suggested guidelines to help qualitative researchers to determine sample sizes. For example Morse (1994) suggest 30-50 participants for interviews while Bernard (2000) suggests samples between 30 - 60 for interviews.

For the purpose of this study, researcher anticipated the sample size of 66 respondents. However, the exactly number were determined by saturation of data because in qualitative and quantitative study like these, sample size is often justified by interviewing participants until reaching data saturation. Tabachnick and Fidell (2001) give a formula for calculating sample size requirements, taking into account the number of independent variables that you wish to use.

**Table 3.1: Categories of Respondents**

<b>Categories of Respondents</b>	<b>Numbers of respondents</b>	<b>Percentage of respondents</b>
Secondary school teachers	31	46.97
Heads of schools	04	6.06
District education officer	01	1.51
School board members	30	45.45
<b>Total</b>	<b>66</b>	<b>99.99</b>

### **3.8.2 Sampling Procedures**

Sampling may be defined as a process of selecting a number of individuals for a study in a way that the sample represents the large group from which it was selected (Cohen, Manion, & Morrison, 2000). This study utilized both random sampling and purposive sampling. In simple random sampling all members of the population had an equal chance of being included in the study (Ary, Jacobs & Sorensen, 2010). Simple random sampling was used to select teachers, in to minimize biasness in selecting sample members.

**Purposive sampling:** is a non-probability sampling technique in which subjects judged as representative of the population are included in the sample (Ary, Jacob, Sorenses and Razavieh, 2010). Sengerema District will be purposively selected as the area of the study due to the reason that the district has large number of old secondary school both boarding and day schools whose heads are believed to have experience in planning and management of school budgets. Purposive sampling was used to select the area and school heads that have been.

Saving as a head for at least three years in the same work station were considered for the study. The DEO also was considered because they know how funds are allocated for each school as well as receiving the financial reports from the heads of these schools.

### **3.9 Research Instruments**

In order to collect a good amount of data from the selected samples, the researcher used the following instruments:

#### **3.9.1 Questionnaire**

Was developed and used for collecting the information relating to how they know about the budgeting of the school funds in secondary schools.

#### **3.9.2 Interview Schedule**

Was developed and used for collecting information related to effectiveness of school planning and management of school budget. Moreover was useful for collecting information pertaining to correctness of planning and management of school funds by the heads of schools and from DSEO.

#### **3.9.3 Documentary Review**

Was used for data collection so as to check out how funds are being managed by heads of schools. The examples of documents which was used to review include: school expenditure accounts and reports, minutes of school budgetary meetings, school year budget and government guidelines for the school budget plan. These documents shown a school level benchmarks that were set by schools and were identified as indicators for effective school management. In a broader sense, these

documents indicated how school heads define the desired outcomes for school planning and allocation of the received funds especially when the right team to accurately represent the school stakeholders for example the school board and right team to accurately represent the school stakeholders. The questionnaires and interviews were used to collect primary data while documentary review was employed to gather secondary data

### **3.10 Data Collection Procedures and Data Analysis Plan**

#### **3.10.1 Data Collection Procedure**

Data collected at different times and places. In which the researcher collected data first from teachers within different selected school using questionnaires since this group consisted of a large number of people. However, it is easy to administer the questionnaire to the whole group within a very short period of time. In the second phase, data will be collected from school heads, REO and DEO using interview schedules by employing procedures like note taking and tape recording. The data collected in four different groups of people, in the first group: data administered to them having explained to them purpose of the study and asking them if they know whether their school had a school budget plan or not.

The second group that the researcher consulted for data collection will be secondary school heads. These will be found in their respective school and will be interviewed on various issues related to school budget planning and management. The DSEO and DEO will also be interviewed for the purpose of checking if they knew how their schools planned and managed the school budget. The third group that a researcher consulted will be documentary reviews during this process, different documents will be

reviewed such as bank pay – in slips, check Books, School year budget plans, expenditure reports, financial orders and the Ledgers.

### **3.10.2 Data Analysis Plan**

Data will be collected by using questionnaires will analyze by using Descriptive statistics as for frequencies and percentages. Data which will be obtained by using interview schedule will analyzed by using content analysis to establish some themes. According to Cohen *et al.* (2007) content analysis is a research technique for making replicable and valid inferences from the meaningful matter to the contexts of their use.

The researcher will be carefully gone through the responses given by the respondents to each question in order to understand the meaning they communicate. From these responses the researcher will develop broad themes that reflect these meanings and then he /she has assigned the code to each theme using numbers. The research will be gone through the transcripts of all interviews and classified the response under the different themes. The researcher will integrate into the text of the report by counting how frequently a theme will occurred.

### **3.11 Ethical Issues Consideration**

In order to adhere to research ethics, the researcher will be obtain a letter that permitted her to collect data from the Director of Post Graduate studies, this letter introduced her to the District Administrative Secretary (DAS). The letter from this office allowed the researcher to collect data from secondary schools, DSEO and DEO within Sengerema district. During Data collection, the researcher will ensure

the respondents about confidentiality of the study and fair treatment of the respondents. The researcher will be managed this by informing the respondents about the purpose of the study and sought their consents to participate in the study

## **CHAPTER FOUR**

### **DATA PRESENTATION, ANALYSIS AND DISCUSSION**

#### **4.1 Chapter Over View**

After building the necessary background of the study, specifying the objectives, reviewing the related literature and describing the method and procedure of the study in the preceding chapters the next step is taking up data presentation, analysis and discussion of the results in the light of the objectives and research questions of the study. As stated in this chapter's one, the main purpose of the present research effort is to examining the effectiveness of secondary school budgets in implementation of school projects, Therefore, in keeping with the demand of the stated objectives, this chapter is devoted to the data presentation, analysis and discussion of the results as shown below.

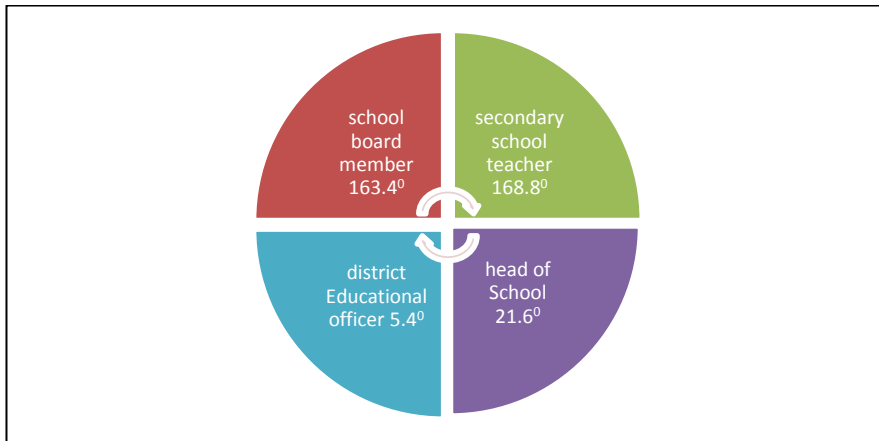
#### **4.2 Background Information of the Respondents**

The findings in this section give a general picture of the population of study.

##### **4.2.1 Characteristics of Respondents**

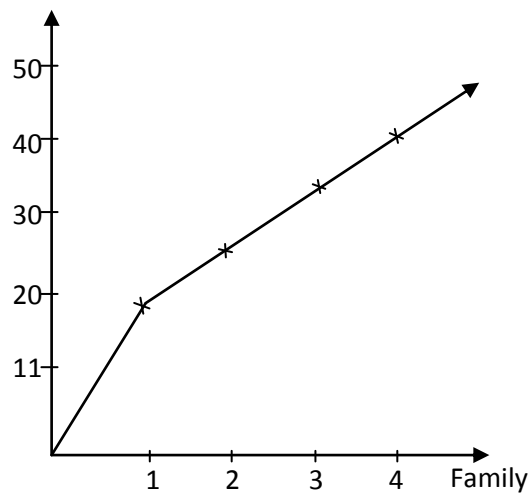
A brief personal profile of the respondents is provided in this section and it includes respondents' age, gender, working experience and education qualification In this part the data is presented according to themes developed during the analysis. It reflects the content analysis of the effectiveness of the secondary school budgets in implementing of school project. Secondary schools by mean of structured questionnaire and interview. However the social demographic characteristics will be presented first to provide overviews of the study sample.





**Figure 4.1: Divided Cycle1; Overview of Social Demographic Total Number of Respondents**

Source: Field Study, 2015



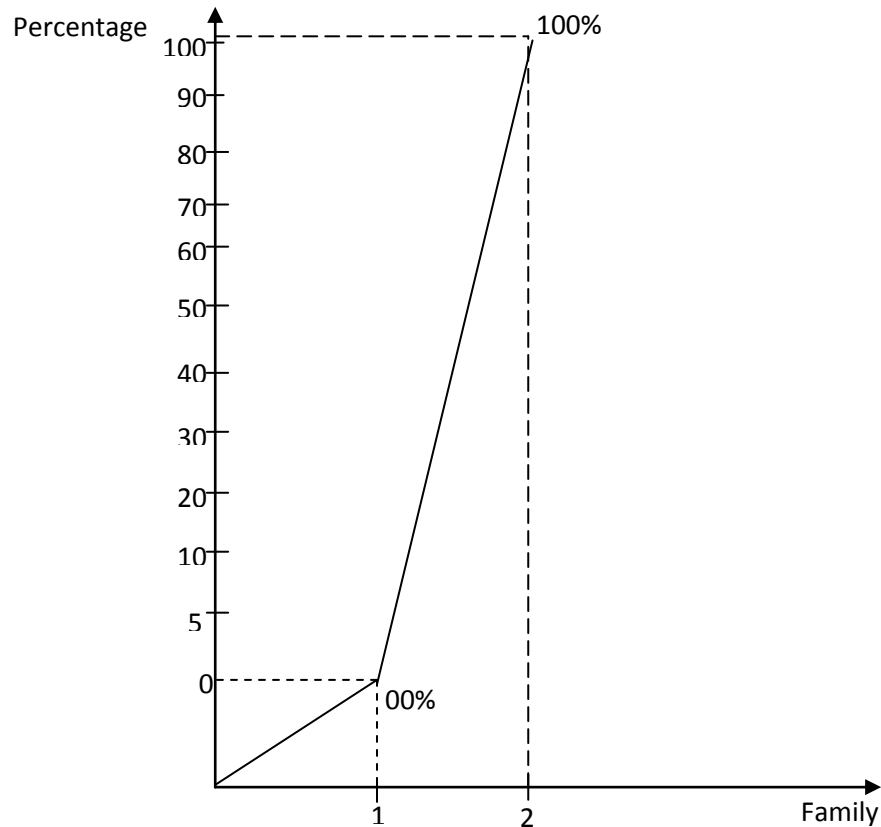
**Figure 4.2: Participant Age Line Trend**

Source: Field Study, 2015

This study was carried out among sample workers in Sengerema district in for different schools. A total number of sixty families participants, thirty five the workers with in the selected schools 10 including teachers and head of school with thirty school board member and only one district educational officer. The study sample lead variation in some of their social demographic characteristics as presented in pie chat and age line trend above.

### 4.3 School Priorities when Planning its Budget

The aim of this study was to explore the school discretion based on questionnaire and interview. The respondents were asked if they know the main source of school income with responses of “Yes or No”



**Figure 4.3: Cumulative Frequency Line 1 Source of School Financial**

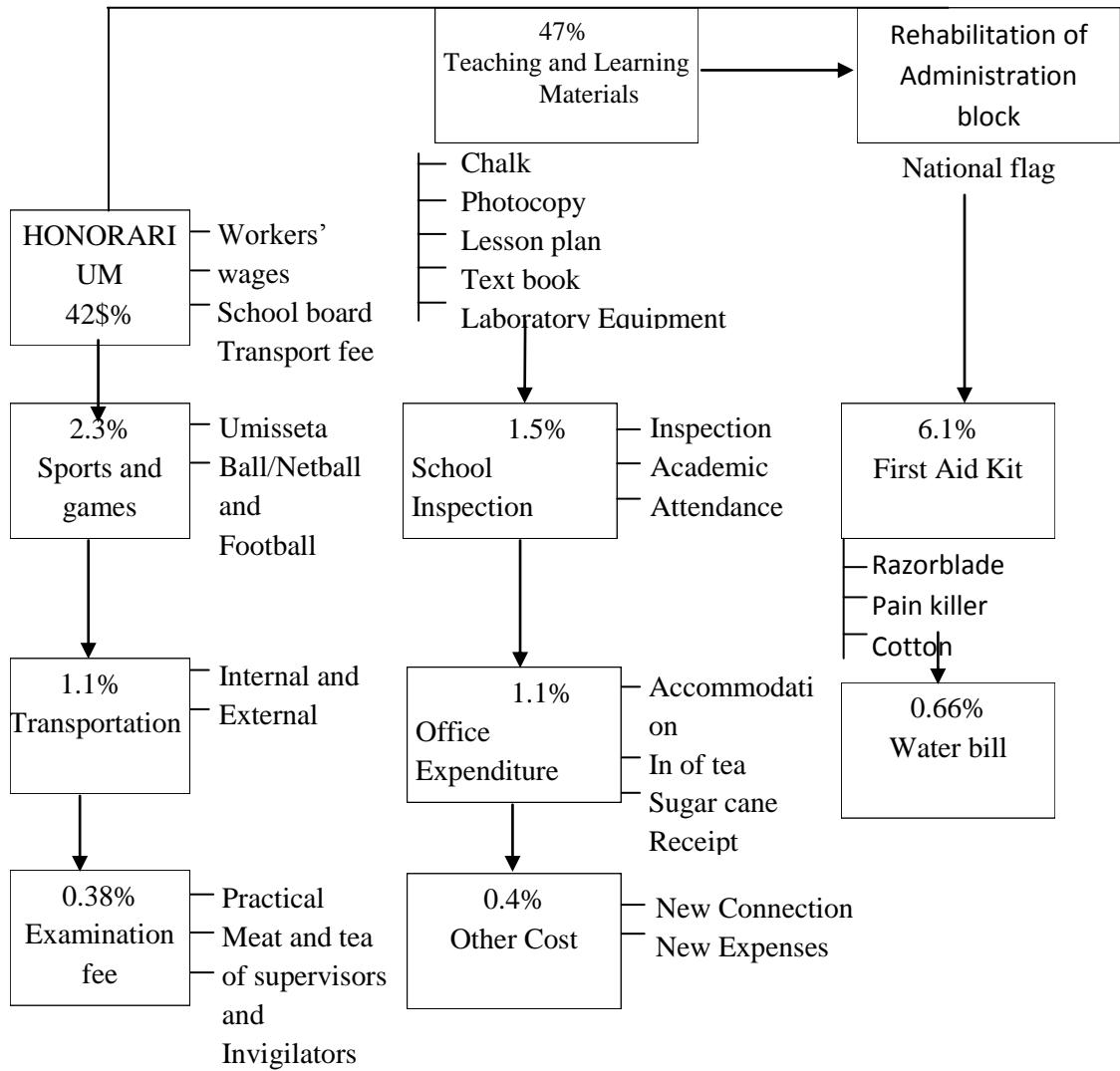
Source: Field Study 2015

**Table 4.1: Supporting Cumulative Frequency Line Graph Source of School Finance**

<b>Responses</b>	<b>Frequency</b>	<b>Percentage</b>
Yes	66	100
No	0	0
<b>Total</b>	<b>66</b>	<b>100</b>

Source: Field Study 2015

100 percent's of interview listed various source of school incomes such as capitation from central and Local government, school fees, parents contribution, communal contribution and Non-governmental contribution.

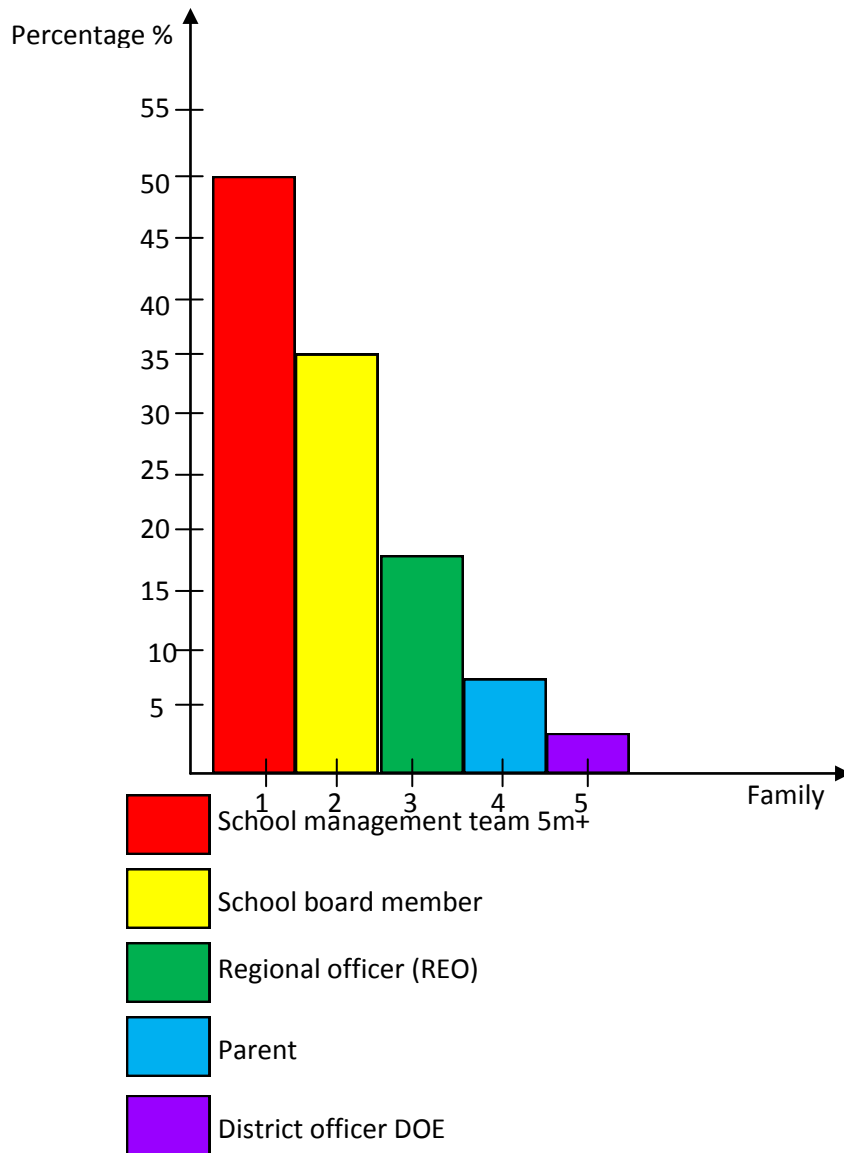


**Figure 4.4: Family Tree 1. On Allocation of using Financiers**

Source: field study, 2015

The study further rearview that the government apart from various school income solve has set and allocated using the income collected by the school is the effective of secondary school budgets through the secondary Education development

programme lunched by the government equity quality, management reform base monitoring and evolution.



**Figure 4. 5: Bar Graph 1 Showing who Involves in School Budget Planning and Management**

Source: Field Study 2015

Our findings show that, the money the state will provide, income from the school fees and income from the other sources or project will probably have to be spent four educational purpose during the economy year for example for expenditure on 47%

on teaching and learning material, 42% honorarium 29% Rehabilitation of administration block 6.1% First Aid kit 2.3% Sports and games 1.5% School inspection 1.1% Transportation 1.0% OFFICE expenditure 0.66% Water 0.38% Examination fee 0.4% Other cost conational fund 0.2% Post. The findings also indicated that, the schools is required to plan for the budget for the probable income to collected for the year such that respondents were a shed if, There is a special organ or team for preparing the school budget. The question asked was, does or school have a school management team.

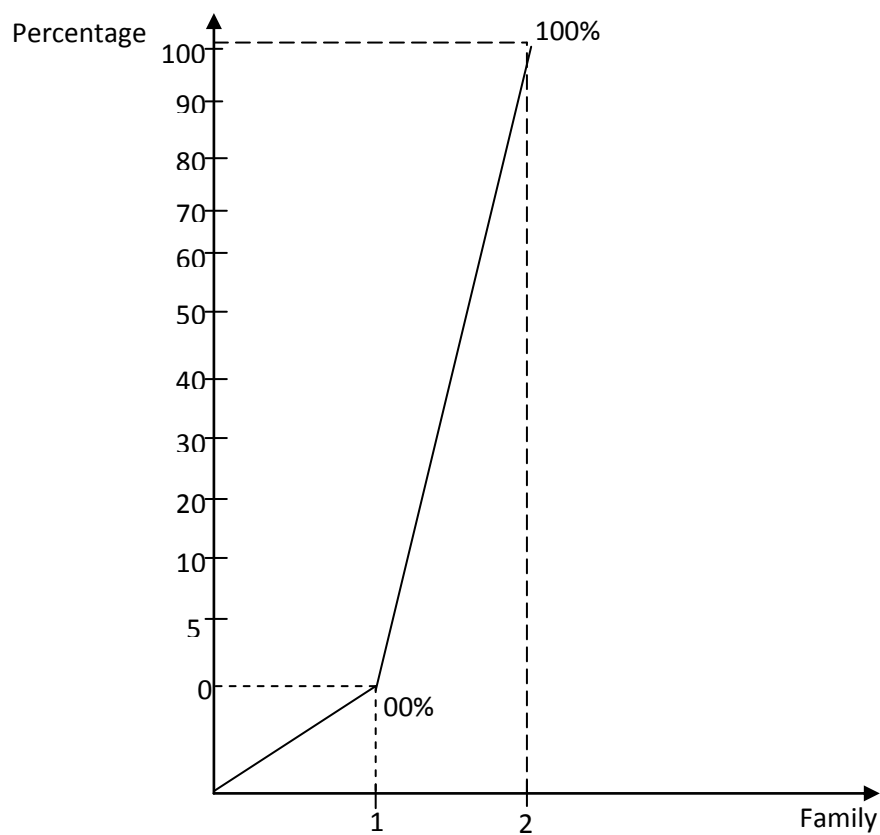
**Table 4.2: Supporting Bar Graph the Persons Involved in School Budget Planning and Management**

S/N	Response	Frequencies	Percentage
1.	School management team (SMT)	33	50
2.	School board members	19	31.6
3.	District officer education (DOE)	3	5
4.	Regional officer Education (REO)	2	3.3
5.	Parents	9	13.6
	<b>Total</b>	<b>66</b>	<b>100</b>

Source: field study, 2015

The study review that, the head teacher is completely recognized as accounting officer with his school management team to plan for the school budget and they are solely accountable for the effectively school financial. Therefore the DEO within Sengerema is responsible for providing the guideline as regard to how the school money should be used in 50% as school management team (SMT) 35.6% are also

the majority of school board member while 18.6% are from the parent, 7% are from the district officer education where the head teacher is responsible and answerable for all matter pertaining to the use of school money and with Regional Education officer of 3.3 who are responsible for signing the proforma invoice that estimate and show the today income consumption by the end of the month.



**Figure 4.6: Cumulative Frequency Line 2 Channeling of School Finances**

Source: Field study, 2015

**Table 4.3: Channeling of School Finances**

Responses	Frequency	Percentage
Yes	66	100
No	0	0
<b>Total</b>	<b>66</b>	<b>100</b>

Source: Field study 2015

The study review that the government have enabled school to have capacity to handle money, where all source of school income is it be deposited to the resources allocation directly into the school bank account where the DEO is responsible for determining the amount for the resources allocation and the expenditure of the school.

Some heads of school believed that, directives from the central authority in a greater percentage provide them with guidelines on how to use the school funds as for capitation Grants. School heads are held responsible for the directives not adhered to as prescribed

This view is contrary to the prevailing situation, for example, one head of School said that, their sources of revenue especially from the community contribution dictates their setting or priorities in budget planning. He further stated that.

*A part from directives the central authority we plan according to our local sources of revenue like school canteen, car wash project which also dictates our setting of priorities when planning for a school budget.*

These findings indicates that most secondary school heads when planning for a school budget follow directives from the central authority and they set their priorities according to the school needs and on the basis of available funds from community contributions and other local schools.

These findings are not different to the study of Davidoff and Lazarus (1997) which revealed that, the central point to the management of resources in a school is to identity the need for resources. In addition to this, secondary school teachers were

asked if they know about any school budget plan that their school follows, 56% of them said that, they know about their schools following a school budget plan in a more varying understanding as follows;

10% of secondary school teachers said that they know that there is a school budget plan but they don't know the exact format or kind of school budget that their school follows. On the other hand 5% of secondary school teachers said that in their schools there is a school budget plan and they think its format is made by the central authority as for MOEVT.

In addition to that, 6% secondary school teachers said that their schools have school budget plans whose directives are presented by the education and training policy. Also, 5% of secondary school teachers said that their schools have school budget plan which guide them in buying different things for the school both academic and non-academic like text books, laboratory equipment's and for non-academic mentioned items were mainly sports gears and games facilities.

A part from that, 6% of secondary school teachers said that their schools have a school budget plan which is made through subject departmental meetings and heads of department present the minutes of these meeting upon what to be attended in this actual school budget plan depending to the allocated funds of each school. Moreover, 6% of secondary school teachers state that their schools have a school budget plan which guides them in planning for needed materials like chalks, desks and book and other things that comprise of school development activities.



Furthermore, 10% of secondary school teachers said that their schools have a school budget plan which guides and controls the buying of school materials throughout school departments which normally prepares the requirements of needed things by following directives that are provided to them. Lastly, 8% of secondary school teachers said that their schools have school budget plans though the school leadership has not given them a room for active participation in its preparation.

These findings revealed that, most teachers know about their schools following budget plans even though they do not know how much about it because most of them do not actively participate in actual preparation of school budgets. These findings from a study by Sohan (2002) who elaborates that, secondary school teachers know about a school having a budget plan because it ensures the achievement of the schools objectives in terms of how much money is going to be spent to achieve them. Another study in support of this view is by Dondero (1997) who comes up with the view that, for educational reforms to be realistic, they must provide teachers with decision making responsibility and autonomy in educational matters for example, school based decision making in planning the school budget.

Similarly, a study by Bisscoff and Sayed (1999) revealed that, the principal cannot make decisions on his/her own, instead he/she has to consult the school governing body for the financial management of the school. In a different observation, a study by Petros and Atoni (2005) revealed that, in Portugal, there is an existence of a high level of collegiality in the management of schools which is an important feature that explains about a large degree of agreement found between the views of the teachers and the principal on his leadership style, therefore, a sense of consensual

management style which is closer to the main interests of the teacher rather than the rest of the participants in school life is being presented.

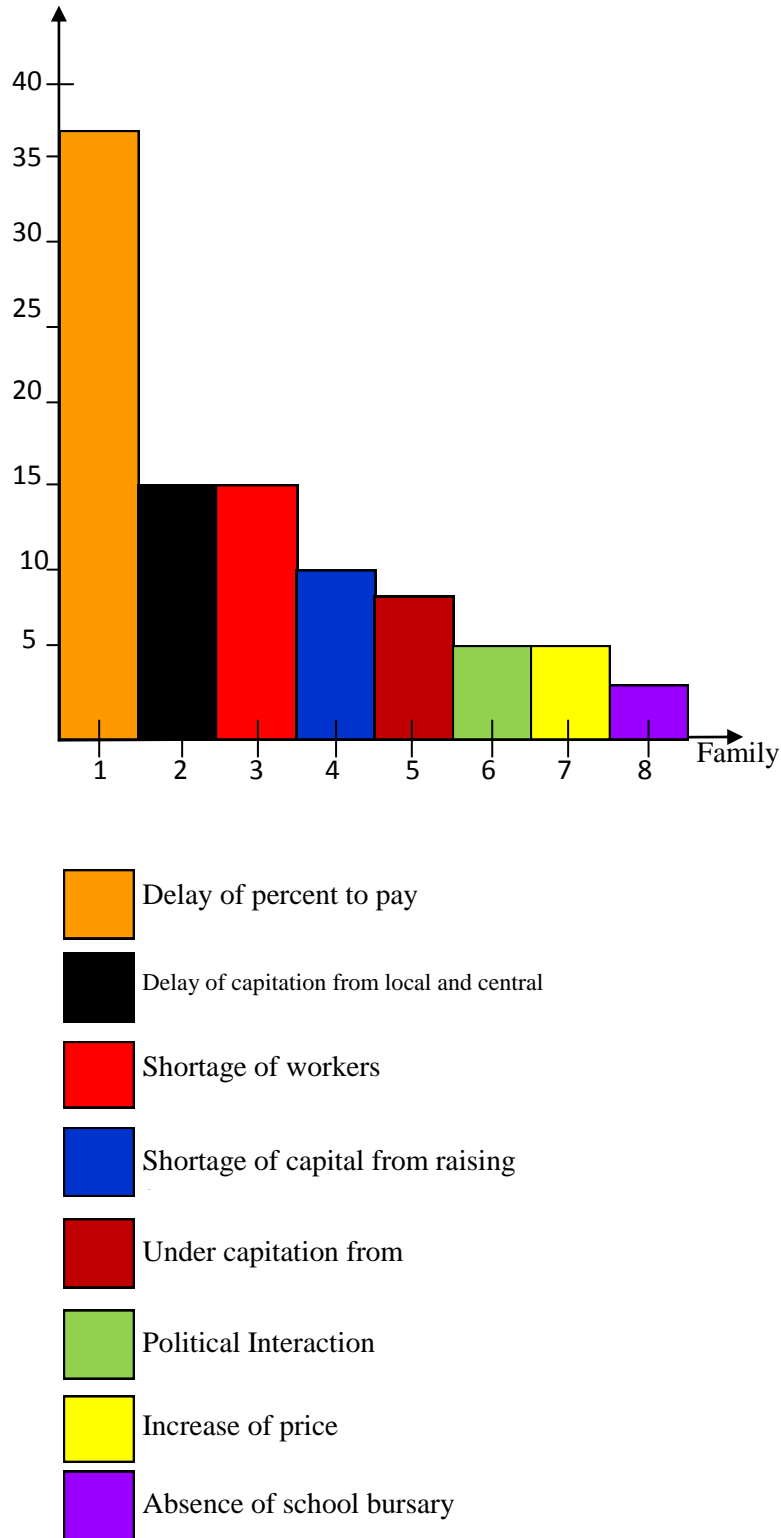
Therefore, these findings have revealed that teachers do not actively participate in school decision making processes such as setting priorities for the school budget plans which is highly valued. The studies further recommends and encouraged heads of schools to form teams through which teachers are inclusive in the formulation and setting of goals and priorities in the actual preparation of the school budget plan as well as its implementation. Such that 100% of the respondents argued that school fund will on learner support materials, maintenance of and repair to building and payment for other services;

### **4.3 Monitoring and Evaluation of School Budget**

The research study observed that, the money received by a public school including school fees and voluntary contribution must be paid into the school fund by opening the bank account. Where all money that belongs to the school must be paid into the bank account.

The report form respondent argued that the government in the mid of the year of almost three term, the government auditor pass to observe if the school here good budget and manage its expenditure such that the research asked the respondents “who is responsible on school monitoring and evaluation “ The study found that, monitoring and evaluation of school money is organized form Sengerema where DEO has a function to inspect weather the head of school do adhere to the proposed model of using school find as it addressed by the local and central government.

**4.4 The Challenges the School Encounter all Planning its Budget**



**Figure 4.7: Bar Graph 2 Overview on Challenge of School Budgets**

Source: Field study 2015

**Table 4.4: Overview on Challenge of School Budgets**

<b>S/N</b>	<b>Responses</b>	<b>Frequencies</b>	<b>Percentage</b>
	Delay of local and central capitation	10	15.1
	Delay Out failure of parents on paying fees.	24	36.3
	Shortage of capital for introducing raising fund.	27	10.6
	Pricy increase of goods and services	3	4.5
	Absence of school bury	1	1.5
	Shortages of workers like, secretary, bursary, guiding	2	15.1
	Political interaction	3	4.5
	Under capitation from the government	6	9.0
	<b>Total</b>	<b>66</b>	<b>100</b>

Source: Field study 2015

In the course of school budget planning, schools encountered various challenges and had to develop other means of compensating gaps in the school budget plan, 46% of secondary school teachers said that they know about such other ways that their schools have been using in raising money for the school budget. The results were explained as follows:

About 11% of secondary school teachers said that, fundraising through parents contributions especially on graduation ceremonies is one of the ways that their schools have been using in raising money for the school budget. The results were explained as follows:

In addition to that, 5% of secondary school teachers said that, collection of fees from petty traders around their schools like mama Ntilie is one of the major ways that these schools have been using in raising money for their school budget.

Moreover, 1.6% of secondary school teachers said that, the school shop, and car wash project are major ways that their schools have been using in raising money for the school budget.

Furthermore 5% of secondary school teachers said that, parent's contributions have been among other ways of raising money for the school budget. Not only that but also 6% of secondary school teachers said that, the school canteen and cafeteria are ways that their schools have been using in raising money for the school budget.

Least but not last, 1.6% of secondary school teachers said that, tree selling project is their way of raising money for the school budget. Apart from that, 5% of secondary school teachers said that, vegetable gardening is one of the ways of raising money for their school budget. The school sells vegetables to staff members and the general public. Also, 46% of secondary school teachers said they know about different projects that schools use to generate income to support their activities whose clarification on how they work is stated in a more varying manner of understanding below.

About 10% of secondary school teachers said that income generated from their school projects is used to buy supplementary materials like ream papers, ink, bulbs for dormitories and simple wear and tear in school buildings. In addition to that, 10% of secondary school teachers said that, income generated from projects is used to support and pay for study tours/field and school visits. On the other hand, 10% of secondary school teachers said that, income generated from their school

projects is used for paying salaries for security guards and gardeners. Not only that but also, 1.16% of secondary school teachers said that income generated from their school. Projects is used for buying fuel for the school generator as well as to facilitate its wear-tear process.

Moreover 1.16% of secondary school said that, income generated from school projects is used for paying school fees for the orphans who are at their school, giving them school uniforms and exercise books is part of the uses of such a fee. Furthermore, 10% of secondary school teachers said that, income generated from their school projects is used for paying teachers who facilitate remedial classes in their schools especially teachers who teach form ii and form IV.

Another issue that brings out challenges among school heads is the fact that there are no clear flow mechanisms of funds from the central government to the Schools. This view was stated by one of Head of schools, who was the view that.

*“The existing funding arrangements and flow mechanisms in the schools does not promote them in their efficient use of resources at school level. Schools operate with no claim on and little control over their finances. The funds come from the government through the administrative channels in a very restricted item-wise accounting fashion”.*

On a more positive note, another school head added that

*Planning at school level is made more difficult in the absence of a clear school finance policy, regulation and predictable flow of funds.*

These findings reveals that, lack of clear channels of funds from the central government to the schools, delay of payments for school fees and unwillingness of parents to support education at various levels are major challenges facing school heads in planning and managing school budget. The finding are in line with the study by Nyaga, (2006) who argued that delayed fees payments on the teaching and learning process factor in public in secondary school in Mbeere District, Kenya had serious negatives effects upon parents not paying all fees or they pay in belated installment, it is from these problems awareness campaigns should be held by educational stakeholders as for the ministry of education, science and technology to sensitize the parents on the importance of paying school fees on time. Also, the study recommended that, the government should formulate strategies and programs with the intention of assisting the people in the district to identify reliable income generating activities so as to raise their economic level and their living standard.

A study by Thomas et al (1996) observed that, schools responded in different ways to the scheme of financial delegation because this depended on the schools stage of developed the skills and practices necessary for successful financial delegation while others floundered. This view is supported by comments of one secondary school head who asserts that,

*Many of the newly opened community secondary schools are largely facing a problem related to school management as for financial resource because they a not richly endowed with such resource”.*

The researcher also found out that, for school heads, regular monitoring of income and expenditure against the agreed budget is central to effective financial

management: it allows the secondary school heads, school management teams and school board to maintain financial control by reviewing the current position and talking any remedial action necessary. These findings on how fund are managed, monitored and evaluated by school heads were obtained through documentary reviews.

These documents show that, Secondary school heads do not have a direct autonomy in managing school funds, what they mostly do is planning and budgeting according to given directives from the central authority. Also, the government procedures for carrying out minutes of school budgetary meeting reviewed show that, what schools plan does not match with funds they receive? Moreover, data obtained from documentary review indicated that school inspectors, internal and external auditor carry out the monitoring and evaluation procedures by checking the cash flow in school and by reviewing impress cash books, bank pay-in-slips and check books to see if they meet the desired outcome intended in the particular period of time.

The researcher also reviewed documents with information pertaining to restricted output of the budget in terms of why the school failed to achieve all the things they had planned for from the revenue that was available. Other reported that were reviewed were expenditure reports for year just ended, in this manner where the surplus or a deficit existed had to be identified before the school prepared a new budget. This requires the heads of schools and their bursars who mostly are not there to calculate the money that is expected from sources such as school fees, parents' contributions, school projected and rental schemes like canteen/cafeteria, government grant and subsidy from the government to cater for all key areas and



needs within the school. It is from these documents that the school inspectors and auditors both internal and external check and give advices on how to manage effectively the school resources.

However through reviewing these document it is revealed that the advice given these inspectors doesn't give or yield good results. This might be because of lack of skills the secondary school heads have in managing financial resources. The researcher also found that, school committees were comprised of manager who is the head of school, school

Assistant and Heads of Department but were lacking professional in accounts and procurement departments. Normally procurement teams are used to select suppliers through various authority and boards when attending to suppliers whole order is placed to them and checked to see if the supplier is capable of handling the requested supplies by schools before the order is received by the accounts department is not headed by the school bursar so sometimes schools are subjected to mismanagement of school funds.

It was evident that, many respondent both teachers, head of school, DEO and member of board argued that government school especially communal one encounter a number of challenges such that 36.3% are caused by delay and failure of parent on paying school fees and others contribution on time which cause some student to finish their study without completing all payment . While one second master from Nyampulukano secondary school reported on highly shortage of teacher especially science teacher where they use part time with paying them not less than one lack

(100,000) and this affect other priorities area of budget as well as 15.1% of delay of local and central capitation giving from money, 10.6% of school failure of introduce other project that will help to raise school fund due to shortage of capital for implementing it other constant included 9.0% of under capitation from the government,4.5% changes of price of goods and text book. Respectively to political interaction and absence of school bursar or cashier who have equipped knowledge on accountancy related to financial management and budgeting.

#### **4.5 Strategies on Improving School Budget**

Both head of school and their teacher, member of school board and DEO were requested to suggest ways which they felt would improve school budget to level. They were asked to propose what the local and central government could do and what advice they wished to provide school inspectors. The proposed suggestion were in terms of increasing knowledge to head of school and other teacher on how to make budget of various school expenditure.

The government should employ shown bursar and cashier who will be much help full during setting and preparing school budget. More over the government can start sensitization programmed for example through head of school meeting which would equip head of school and teacher on using school money. Furthermore, most of respondents think about increasing skill needed for school accountant such as budgeting , recording of school transaction and keeping all financial records where a head teacher have and should have these skill altogether. It was noted that managing school financial requires skill like planning, record keeping of amount of money received and the way the money is used.

## **4.6 Discussion**

In the following section the results of this study will be discussed in line with the aim of this study.

### **4.6.1 School Priorities when Preparing its Budget**

The main research question for this study was to understand effectiveness of secondary school budget in implementation of school project in Sengerema district within Mwanza. The finding indicated that in preparing school budget the ministry of education in Tanzania has set the principals on how to make its allocation on the main of some areas which are having more priorities from all school expenses.

However the study given the significance on identifying barriers and strategies which should be considered when heads of school are preparing the school budget, as reported by Burreta, N.V (1991).

As it not surprising the responded in this study suggested that, the following are the main school priorities which head of school should consider when preparing their budgets. Including teaching and learning materials of 47 Honoraria of 42%, rehabilitation of administration book and other school infrastructure of 29% office expenditure of 1.0%, school inspection of 1.5%, poster of 0.2%, Transport coast of 1.1%, first aid kit of 6.1%, sports and games of 2.3%, repair of machine of 0.8%, water of 0.99% and examination coast of 0.88% .Therefore the concern to this study it was the lead teacher to take their responsibility to ensure that when they plan their budget they should follow to all mentioned ministry of education on money consumption or used as a school funds.

#### **4.6.2 Challenges and Barriers Related to Preparing School Budget**

If budgeting is to be effective, barriers must be taken into consideration, as argued by Nyaga, B (2012) in this study delay and failure of parent responsibility on paying school fees, was reported to be the main obstacle to meet school budget where many parent reported not to pay money on time due to poverty rate and other irresponsible to recognize their role to their children as documented by Thomas H.(1996) To be managers, accountant and financial book keepers while performing of other functions.

#### **4.6.3 Strategies on Improving School Budget**

Both participants did express concern that they need knowledge and skill in order to improve their school budget, For example they suggested that, the training focused on providing knowledge skill on following procedures in using the school fund according to its priorities.

More over the parents and government who are stakeholders on contributing to a school source of income should they pay school fees On time as well as school capitation respectively as asserted by Irungu, M.J (2012)that, these two component has potential for fastening a good way toward a better preparation of school budget in this respect school in Sengerema to achieve an affective school budget if and only if both organ responsible for raising school fund adhere to the time of collecting or rendering money On school account.

Also this study recognized that some not all parent show positive awareness on paying school fees and ordered by the government. Another limiting factors

included delay and under capitation from the government, where by the head teacher from both four secondary school reported as also the other challenge that make them to prepare laugh budget, the budget that are exceeding the amount of money they possess in the account, This enforce them to do only the learning materials, and office expenditures while other priorities waiting for cash collection.

Moreover, all heads of schools suggested that capacity building among school heads promoted through workshops and seminars are of prime importance in the daily transaction of school activities especial in areas of procurement and bookkeeping, fundraising technique sand project initiatives. They also suggested that there should be a smooth delivery of funds and transparency in transferring funds from one level to another

Similarly the DSEO suggested that improved should be made on the courses pertaining to school planning and management especial in areas such as financial planning and controlling and procurement. She added that this has been one of the major anticipation prescribed in the yearly report submitted school heads. On the other hand, the REO suggested that, school heads should prioritize the school needs by involving the school management teams and school heads should be creative in initiating school projects to support school budgets.

This findings show that, in order to improve the school budget planning and management, school heads should be trained especially in areas of financial management and procurement of school resources, transperance and proper use of funds received from the central government, fundraising and project initiatives,

widening member participation in school budget planning and management by improving school management teams.

This view is also supported by Nicolaidou (2012) who did a study of novice school leaders' perception regarding professional development whose finding revealed that, the content for leadership professional development programmers should correspond to school leaders expected roles and responsibilities as well as their learning needs. Also, professional development opportunities should be offered alongside school leaders' career progression either on-post or pre-post, the reviewing of existing policies of training is important.

#### **4.7 Summary of the Chapter**

This chapter has pointed out the key information on data presentation, analysis and discussion of the results in the light of the objectives and research question of the study, the chapter has clearly stated that in identifying the priorities for a school budget, most secondary school teachers don't actively participation among many other things related to school-decision making processes. In this way, their valuable contribution and support is not fully represented.

A researcher has recommended that, secondary school heads should teams which present an inclusive nature in formulating, setting of goals and priorities in the preparation of the school budget plan and implementation. The study has revealed that, secondary school heads don't receive a sufficient package from the training they receive because some areas of importance like financial management and procurement have not been included in a wider scale. In addition to that, the study

revealed that, most secondary school heads felt that, financial management approach in secondary schools is fairly a new management approach.

Lastly, the chapter has shown some suggestions from the secondary school teachers, secondary school heads, C.S.E.O and R.E.O which states that transparency and proper use of funds received from the central government through its administrative channels will foster proper planning and management of school budget. Proper training on various issues like financial management like book-keeping, project planning, monitoring and evaluation as well as fund raising techniques will enable the secondary school heads to be innovate, creative and empowered in skills and knowledge for income generating activities which will supplement school budget.

However it was surprising the researcher note that, teacher and head teacher do not have knowledge on managing school financial, where the respondent identified the skill needed by head teacher like on accountant, a cashier or bursar in secondary school. That head teacher in their training as a teacher was not prepared to deal exclusively with school finance but to teach in secondary school. Now they are require.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSION AND RECOMMENDATION**

#### **5.1 Summary of the Study**

The principle aim of this study was to provide an insight on the effectiveness of secondary school budget in implementation of school project. The findings provide a representation on how school head should make their budget by looking the main priorities addressed by the ministry of vocation and training in the environment of secondary school in Tanzania

The study findings have some implication for the better budgeting in secondary within Sengerema district. First the head teachers should abide the ministry of vocational and training allocation priorities on how fund should be used by warning about the negative outcome of misusing school moneys. Where failure to do so will lead poor allocation of fund as a result poor academic performance in secondary school.

In additionally not only that head teacher need to plan their budget by integrating other member of school as being teachers, parents, DEO, as one among school member board, with having open discussion on how to use school money for achieving better performance on academic.

These implication are important as it is hoped that on effective school budget will be achieved among secondary school and this will influence better uses of income in secondary school in Sengerema.



## **5.2 Knowledge and Policy of the Study**

Based on the findings the head teacher, secondary school teacher, educational officer and school board member should be empowered by enhancing their awareness, knowledge, skills and technology on financial consumption and storage such that workshop, semina should more given to school administrators for avoiding money loss.

Introducing suitable environment of money channeling through Banking system that ensure safe use of money in the day to day consumption, also school inspection should be conducted in every term of the annual to estimate if effective money consumption are done by school head with their assistance such as school bursar and cashier. In other way finding alternative source of school money should be go together on ensuring un avoidable failure or delay of local government on giving subsidies money to school, these will ensure effective of secondary school budget in implementing its project as allocated by the ministry of education as whole in Tanzania

## **5.3 Conclusion**

The study has explored that in preparing school budget, the head teacher should follow the ministry of vocation and training modalities on using school income where there is some priorities the organ has set to its percentage that will make head teacher to a better ability to manage school finance. The findings revealed that, teachers, head teachers and other stakeholder like member of school board and DEO face a number of challenges on reading to a better school budget including lack of sufficient skill and capacity of managing school finance.

Also the finding review that, the fund that are supposed to be allocated to school are in adequate which affect planning school budget as a result of failure or delay of both parent and government to pay and deposit money on school account as effectively. Therefore this affects and disturb preparing school budget on time as it required.

Although it has been shown that teachers are insufficiency knowledge on controlling school finance as a result of under training on accountant and bursary issues. Thus it is the role of the government to emphasis the necessary for employing accountant and cashier in secondary school and encouraging head training support for the effective school prepared annually budget.

#### **5.4 Recommendation of the Study**

It should be in appropriate to conclude this study report without making reference to the questing of “what next”. It is investigated that the finding of this study will contribute in insisting the knowledge upon head teacher on how to use school money by following the ministry of education priorities or allocation on school expenditure. To enable head of school to increase control over school money access to education of school priorities will enable well consumption of money. What follows are the list of key recommended.

Lack of effectiveness of secondary school budget will lead to miss use of school money hence the arguments recommended for training to equip the head of school, teachers and other member of school board with sufficient skill to manage school finance, as the phenomenon as being unfavorable because the central purpose of

financial management is to make money are invested in education for better students and teachers performance.

The head teacher, teachers and other member of school board cannot control school finance if they are not equipped with relevant skills when the funding are used wisely, the skill needed here is about to follow the ministries vocation of training order on how to use such fund by following the main priorities on what is important most by following the next.

The investment of school money must be ensured against loss as result of dishonest, thus safeguarding and using school fund appropriate is part of management as will be attained if and only if the allocation of resources in a productive way, were the head teachers, teachers and school board committee should follow.

Involving the wider parent in appreciating the significance of paying school fees in time and other payment for insure ring well effective school budget as it was considered as great berries that affect implementation of school budgets.

Establishment school institutional structure such as head organized like TAHOSSA, parents, ward council committee (WDC) on promoting effectiveness preparing of school budget, through giving mass education and giving room for better discussion during school budget preparation and money use.

Heads of secondary schools should continue to struggle for acquisition of knowledge, skills and competences in school management by embedding personal initiatives and networking with other stakeholders in education management like

ADEM, this will improve their proficiency in handling school management issues properly.

The government through its administrative channels must set clear ways that will allow a smooth flow of funds from the central government to the schools. These channels should be transparent and properly functioning so that monitoring and evaluation procedure are clearly spelt and attended to avoid misuse and allow predictable flow of funds. Other innovative approach to promote effectiveness school budget could include monitoring and evaluation where the school should have a good budget through assisting of different stakeholders' to make sure that school money are used effectively. Also inspection should be done on time as allocated by the government to ensure misuse of money do not occur at the school setting.

Finally government as the main source of funding in secondary school program under SEDP II should make sure that school receive the amount of money required consistence with the number of students registered in school such that Hakielimu (2003) reported that, the amount of funding from government allocated to school has never been adequately received due to shortfall or used for other purpose, this estimated as an impede schools in long run and affect always effective school budgeting.

## **5.5 Areas for Further Studies**

It would be inappropriate to conclude this study in a small scale, the following studies could be carried out as a continuation of this study,

A study to determine the challenges administrator encounter when preparing school budget in most community secondary school in Sengerema district.

A study to determine the effect of delay of government on rendering money for the annual school budget to most government secondary schools in Mwanza region, a case study of Geita district.

A comparative study on failure to prepare school budget annually in secondary school in urban Mwanza region.

## REFERENCES

- Allen, D. (2002). *How principals develop and administer a school budget*. A report submitted in Mandeville.
- Ary, D., Jacobs, L. & Serenses, C. (2010). *Introduction to Research in Education*, London: Wadsworth.
- Arthur, S., & Sheffrin, S. M. (2005). *Economics: Principles in action*. Upper Saddle River, New.
- Babyegeya, E. (2002). *Educational Planning and Administration*, Dar-es-Salaam, The Open University of Tanzania.
- Bernard, H. R. (2000). *Social Research Methods*. Thousand Oaks, CA: Sage
- Best, J. W. (1981). *Research in Education*, Bulter University, Emeritus, and Viacom Company Chicago, USA.
- Bisschoff, T. & Sayed, M. K. (1999). The changing role of the principal of public primary school: Financial school management perspective South African, *Journal of Education*. Vol.19, No, 4:310-314.
- Beyk, A. S. (1988). Methodological advances in analyzing the Effects of School Classrooms on Student learning. *Review of Research in Education* Vol. 15 (423-475).
- Burretta, N. V. (1991), *Management of Self-reliance, Development Project: The case of productive self-Reliance projects in Sec schools in Tanzania*. Dar-es-Salaam MOEVT.
- Chivore, B. R. S. (1995). *Educational Administration and Management: A Methodological Handbook for Primary School Heads in Zimbabwe*. UNESCO: Harare.

- Cohen, L, Manion, M. & Morrison, K. (2007). *Research Methods in Education*. London, Routledge Falmer.
- Creswell, W.K. (2003). *Research Design: Quantitative and Mixed Approaches*, 2<sup>nd</sup> edition.
- Cleve, I. and Frederick A. (1915). "Evolution of the Budget Idea in the United States". *The Annals of the American Academy of Political and Social Science*. 15-35.
- Dalton, E. & Farlaud. F. (1979). *Management Foundation and Practicing*. New York Macmillan.
- Davidoff, S. & Lazarus, S. (1997). *The Learning School on Organizational Approach* Kenwyn: Juta.
- Davies, B. & Burnham, J, W. (2003). *Handbook of Educational Leadership and Management*: Edinburg Gate, Great Britain. Bidders Ltd, Guildford & King's Lynn.
- Dean, Y. (1995). *Managing the Primary school, 2<sup>nd</sup> Edition*, London: Routledge
- De Grauwe, A. (2005). *School-Based Management (SBM)*. Does it improve quality?
- Faloy, H. (1979). *General and industrial Management*. London: Sir Isaack Pitman & Sons LTD.
- Fink, E & Resnick, L. B. (2001). Develop Principals as Instructional leaders Article Vol 82, No.8 Pp.598-606.
- Galabawa, J. C. (2003). *Perspective in Educational Management and Administration* Dar-es-Salaam: Institute of Kiswahili Research.
- Grace, M. D. (1997). *Organizational Climate and Teacher Autonomy: Implication for Education Reform*. *International Journal of Educational Management* Vol. 11, Issue 5 pp 215-221.

- Hansraj, I. (2007). *The financial Management Role of the Principals in section 21 schools in South Durban, KwaZulu-Natal*. Unpublished Master Dissertation University of South Africa.
- Ibtisam, A. D. (1999). *Fundamentals of Education Planning*. New York: Ibadan & John Wiley and Sons.
- Jersey 07458: Pearson Prentice Hall. ISBN 0-13-063085-3. Ramahi, W. (2010). *Capital Budgeting: Theory & Application*. Available at SSRN: <http://ssrn.com/abstract=1869920> or <http://dx.doi.org/10.2139/ssrn.1869920>
- Johnson, P (2009) *Fundamentals of Collection Development and Management* .ALA Store.
- Joyce, L, Coates, K. C. Salinas, M. G. (1997). *Family and Community Partnerships: School Hand Book for Action*, Comic Press.
- Kevin, M. L (1990). Management of Decentralization of Education in Tanzania towards the Identification of Training Needs. *Journal-International Review of Education*. Vol.36, Issue 4, pp 417-440.
- Kiboyo,. A. S. (2012). *Factors that influence Financial Management in Secondary School in Migori District: A case study of suba East Division*. Unpublished Master Dissertation: ersity. Retrieved from <http://ir-library.ku.ac.ke/etd/handle/123456789/on12/04/2013>.
- Kombo, D. K & Tromp, D. L. A. (2006). *Proposal land thesis writing: An Introduction* Nairobi, Pauline's Publications Africa.
- Koontz, H. & Donnel, O. C. (1976). *Management: A system and Contingency Analysis of Managerial Functions*. (6<sup>th</sup> Ed) Tokyo: McGraw-Hill.
- Kothari, C. R. (2004). *Research Methodology: Methods and Techniques* .New Delhi: new age International (P) Limited Publishers.



- Lewis, A. B. (1986). Basic steps in developing a school plan, *Journal of educational Management*, 80(4), 363.
- Maria, N. (2011). *Echoing School Leaders Voices in Cyprus: a study of novice school leaders' perceptions regarding leadership professional development Europeans perspective*. Vol.37, Issue 5
- Marishane, R. N. & Both, R. J. (2004). Empowering School Based management through Decentralized financial control. *Africa Edition Review* (1) pp 95-112
- Melville, A. (2002). *The Role of the local Government Finance Directors*, Management paper: A report submitted in London.
- Mestry, R. (2004). Financial Accountability: The principal of the school Governing Body. South Africa. *Journal of Education* 24 (2):126-152.
- Mintzberg, H. (1994). *Rise and fall of strategic planning*. Simmons and Schuster.com.
- Morse, J. M. (1994). Designing funded qualitative research. In Norman, K. Denzin & Yvonne S. Lincoln (Eds.), *Handbook of qualitative research* (2nd Ed), pp.220-35). Thousand Oaks, CA: Sage
- Motsamai, M. J. (2009). The evaluation of the Implementation of the manual for Principals of High schools regarding to Financial Management in the Mafeteng of Lesotho. M. Ed Script, Unpublished. Bloemfontein: University of the Free State.
- Mugenda, M. and Mugenda, O. (1999). *Research Methods: Quantitative and Qualitative Approaches*, Nairobi; Acts Press.
- Neumann, W. L. (1997). *Social Research Methods; Qualitative and Quantitative Approaches*, 3<sup>rd</sup>Ed, Boston .MA; Allyn and Bacon.

- Nyaga, B. (2012). Effects of delayed payments on the Teaching and Learning process factors in public secondary schools in Mbeere District, Kenya. Unpublished Master Dissertation: Kenyatta University .Retrieved from <http://ir-library.ku.ac.ke/etd/handle/123456789/2285> on 12/04/2015.
- Okumbe J. A. (1998). *Educational Management; Theory and Practice* Nairobi University Press, Nairobi.
- Onyango, G. A. (2012). *Competence needed by secondary school Head teachers and Implications for pre-service and In-Service Education: A case of Nairobi and Kakamega District, Kenya* Unpublished PhD Dissertation Kenyatta University retrieved from <http://ir-library.ku.ac.ke/etd/handle/123456789/2593>.
- Oso, W. & Onen, D. (2008). *General Guide to Writing research proposal and report: A handbook for beginners*. (2<sup>nd</sup> Ed). Kampala; Makerere university of printer.
- Pampalis, J. (2002). The Nature of Educational Decentralization in South Africa. Retrieved from <http://www.cepd.org.za/CEPDPublicationdecentralisation.pdf>
- Petros, P. and Antoni, N. (2005) The perception of the principal versus the perception of Teachers: A case form Portugal *International Journal of Educational Management, Vol.19, Issu 7*.pp 587-604.
- Portin B, S. & Shen, J. (1998). *The changing principals and its impact: Voices from Principals*. National Association for school principal Bulletin, December 82 (602) .1-8.
- Pretorius, F. (1998). *Managing the change to an outcomes based education in South Africa* Vol. 24, No (3).
- Reid, P. F (1999). California School District Budgeting Book, 41 (12), 35-39

- Sahon, D. (2002). How Principals Develop and Administer School Budget. A report submitted in Mandeville.
- Smith, Robert, W. and Thomas D. L. (2004). *Public Budgeting in America*. 5th Edition. Pearson; Upper Saddle River, New Jersey. 37.
- Sumra, S. (1997). *An Assessment of the Country Education Fund in Tanzania*, Pre-Test Phase. SD publication Series. Technical paper 62. (14-19)
- Thomas, H. (1997). *Managing resources for school improving and creating a Cost – Effective school*, London, Routledge.
- United Republic of Tanzania, (1997). *Education and Training Policy*, Dar-es-salaam, MOEC.
- United Republic of Tanzania (1999). *Management and Training for Educational Personal*, Dar-Es-Salaam MOEC.
- United Republic of Tanzania, (2006), Mwanza city profile: General overview
- United Republic of Tanzania, (2004). The Education Sector Development Programme. Financial Management and Accounting Guidelines for the Secondary Education Development Plan. 2004 – 2009. Ministry of Education and Culture, Dar es Salaam
- United Republic of Tanzania, (2010). *Basic Education Statistics in Tanzania*, Dar-es-salaam, and MOEVT.
- Van Deventer, I. & Kruger, A. G. (2003). *An Educators guide to school Management Skills* ,Pretoria, Van Schart.
- Walsh, P. (2006). Narrowed horizons and impoverishment of educational discourse Teaching, learning and performing under the new educational bureaucracies, *Journal of Educational policy* 21 (95-117).

Zimbabwe Government, (1991). Education Amendment Act. Harare: Government  
Printed Mwanza region (2013). Mwanza Region - SEDP Performance Report,  
December, 2013. Unpublished Report, Regional Commissioner Office.

## APPENDICES

### Appendix I: Questionnaire Schedule for Secondary School Teachers

1. Vadesto Mgeni, a student at Open University of Tanzania, Mwanza center pursuing a Master's Degree in Education Administration, planning and policy study, I request you to fill this questionnaire that will assist me to complete my research report

#### Part 1: Background Information of the respondents

Put a tick in the Right Space on the following Questions

1. Gender.....
2. Age.
  - a. 20-29 years ( )
  - b. 30-39 years ( )
  - c. 40-49 years ( )
  - d. 50 and above years ( )
3. EDUCATIONAL LEVEL
  - a. Diploma ( )
  - b. Bachelor Degree ( )
  - c. Master Degree ( )
  - d. Ph.D. ( )
4. WORKING EXPERIENCE
  - i. 3-10 years ( )

ii. 11-15 years ( )

iii. 16-20 years ( )

iv. 21 and above years ( )

v. Is there any school budget plan that your school follows?

vi. If YES, briefly describe

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

vii. Does your school have a school management team?

a. YES ( )

b. NO ( )

viii. If YES, who is involved in addressing financial resources? Circle the applicable.

a. School head and Teachers, School board Members

b. School heard and Head of departments

ix. Have you ever heard of any training provided to secondary Heads in Planning and managing school budget in Tanzania?

a. YES ( )

b. NO ( )

x. Do you know any ways that your school has been using in raising school budgets?

- a. YES ( )
- b. NO ( )

xi. If YES, mention at least three of them:

- a. ....
- b. ....
- c. ....

xii. Does your school have any projects from which income is generated to support school activities? Circle the applicable.

- a. YES
- b. NO

xiii. If YES, mention them and briefly elaborate on how these projects work.

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

What do you suggest on improving school budget plan?

.....

.....

.....



## Appendix II: Interview for Secondary School Heads

1. Vadesto Mgeni, a student at Open University of Tanzania, Mwanza center pursuing a Master's Degree in Education Administration, planning and policy study, I request you to fill this questionnaire that will assist me to complete my research report

### Part 1: Back ground Information of the respondents

Put a tick in the Right space on the following Questions:

1. Gender.....
  2. Age .....
- a. 20-29 years ( )
  - b. 30-39years ( )
  - c. 40-49years ( )
  - d. 50 and above years ( )
3. EDUCATIONAL LEVEL
  - a. Diploma ( )
  - b. Bachelor Degree ( )
  - c. Master Degree ( )
  - d. Ph.D. ( )

4. **WORKING EXPERIENCE**

- a. 3-10 years ( )
- b. 11-15 years ( )
- c. 16-20 years ( )
- d. 21 and above years ( )

**QUESTIONS**

- 5. How do you plan and manage financial resources in your school?
- 6. What strategies do you use to plan manage financial recourse's in your school for efficient and effective results?
- 7. Besides your formal teacher training, what other forms of academic or professional training did you undertake?
- 8. Where did you receive any special training in planning and managing financial resources in school setting?
- 9. Who do you involve in planning and managing financial recourse's as for a school budget?

10. What challenges do you face in school budget allocation?
  
11. Which ways do you use to solve the challenges which emerge in the school budget?
  
12. Which ways do you use to solve the challenges which emerge in the school budget?
  
13. What are your suggestions for improving mechanisms for planning and managing? School budget in secondary schools in Tanzania especially when it does not match with the expenditure
  
14. Does your school have any projects from which income is generated to support School activities? Mention them.

### Appendix III: Interview Schedule for DEO

1. Vadesto Mgeni, a student at Open University of Tanzania, Mwanza center pursuing a Master's Degree in Education Administration, planning and policy study, I request you to fill this questionnaire that will assist me to complete my research report

Part 1: Back ground Information of the respondents

Put a tick in the Right space on the following Questions:

2. Gender.....
3. Age .....

  - a. 20-29 years ( )
  - b. 30-39years ( )
  - c. 40-49years ( )
  - d. 50 and above years ( )

4. EDUCATIONAL LEVEL
  - a. Diploma ( )
  - b. Bachelor Degree ( )
  - c. Master Degree ( )

d. Ph.D. ( )

5. WORKING EXPERIENCE

a. 3-10years ( )

b. 11-15years ( )

c. 16-20years ( )

d. 21 and above ( )

6. Do you know how your schools plan and managed financial resources?

7. If yes what are the sources for your schools financial resources in the course of Delivering the required services?

8. Have your school heads received any special training in order to plan and manage financial resources?

9. What mechanisms that are being used to provide financial resources in your schools?

10. Are you part of the group when school budget plans are made? How are you involved?

11. What are monitoring and evaluation procedures for these financial recourses?  
As for School budget?

12. Who does monitoring and evolution of the financial resource's as for school budget?
13. What are the suggestions for improving such challenges emerged in planning and managing financial resource's as for school budget especially when it does not match with the expenditure?