

**EFFECTIVENESS OF FACILITY FINANCIAL ACCOUNTING AND
REPORTING SYSTEM (FFARS) IN MANAGING FINANCIAL RESOURCES
IN PUBLIC SECONDARY SCHOOLS IN TANZANIA: A CASE OF MBEYA
DISTRICT**

MARIAMU EMANUEL

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

2023

CERTIFICATION

The undersigned certifies that she has read and hereby recommends for acceptance by the Open University of Tanzania, a research report entitled **“Effectiveness of Facility Financial Accounting and Reporting System (FFARS) in Managing Financial Resources in Government Secondary Schools: A Case of Mbeya District”** in partial fulfilment of the requirements for the Masters of Education in Administration, Planning and Policy Studies (MED-APPS) of the Open University of Tanzania.

.....

Dr. Janeth Order Jonas

(Supervisor)

.....

Date

COPYRIGHT

This research report is a copyright material protected under Berne convention, the Copyright Act 1999 and other national and international enactments in that behalf, on intellectual property. No part of this research report may be reproduced, stored in any retrieval system, or transmitted in any form by any means being electronic, mechanical, photocopying recording or otherwise without prior written permission of the author or the Open University of Tanzania in that behalf.

DECLARATION

I, **Mariamou Emmanuel**, declare that, the work presented in this dissertation is original. It has never been presented to any other University or Institution. Where people's works have been used, references have been provided. It is in this regard that I declare this work as originally mine. It is hereby presented in partial fulfilment of the requirements for the degree of Master in Education Administration, Planning and Policy Studies (MED-APPS).

.....

Signature

.....

Date

DEDICATION

This work is dedicated to God, the Almighty, the Omnipotent, and the Omniscient, my source of inspiration, wisdom, knowledge and understanding. He has been the source of my strength throughout this study. It is also wholeheartedly dedicated to my beloved husband Musibha Nyakulinga who has been my source of inspiration and has given me strength when I thought of giving up. He continually provided his moral, spiritual, emotional, and financial support.

This study is also dedicated to my lovely daughters: Estelly and Paulina for their unconditional love and support to me for my entire period of studies. Lastly, this study is dedicated to all my hard working and respected lecturers.

ACKNOWLEDGEMENT

First, I thank God the Almighty for His divine inspiration, protection and grace that enabled me to go through difficult times and emerge as a winner.

Secondly, I thank my supervisor, Dr. Janeth Order Jonas for her valuable help, guidance, comments and encouragement that enabled me to complete my research successfully.

Thirdly, I thank the following people whose valuable assistance made me accomplish this research: Dr. Shavega, T., Dr. Memba, A., Dr. Ngirwa, C., Dr. Malingumu, W., Dr. Kyando, N., Dr. Maulana, A., Dr. Mabagala, D., and all staff of the OUT- Mbeya Regional Centre for all of the resources and support they provided to me.

Furthermore, sincere gratitude is also expressed to the District Secondary Education Officer, District Accountants, District ITs, Heads of secondary schools, school bursars, Ward Education Officers, Ward Executive Officers, School Board Members, School Quality Assurers and teachers for their assistance during data collection as they were my key respondents. Without them, this journey would not have been possible.

I also wish to express my gratitude to my beloved husband, Musibha Nyakulinga for his support and encouragement during the pressure of academic life from the beginning of the MED-APPS studies to the end. I very much appreciate his efforts. My thanks are also extended to our beloved children: Estelly, and Paulina whose

understanding strengthened me during some moments of loneliness as I pursued my studies. They too missed me but kept on praying for me.

My special thanks go to my beloved parents Emmanuel Mwanisenga and Joyce O. Mwanisenga who spent their meagre income to finance my education from primary and prayed strongly for my success ever since I started my studies. May God grant them more days on earth so that we, their children, may continue to benefit from their love and wisdom.

I am also indebted to my college mates: Ibrahim Wema, Abdallah Ally, Fatuma Wandu, Samwel Mdengede and Nicodemus Muwowo for their time and willingness to share their experiences. It would not be possible to finish this work without their contribution. May the Almighty God richly bless all of you.

ABSTRACT

This study sought to investigate the effectiveness of the Facility Financial Accounting and Reporting System (FFARS) in managing financial resources in government secondary schools in Mbeya District. The study mainly used mixed-methods research approach, whereby qualitative and quantitative data were collected at once. A total sample of 224 respondents was involved in the study. The study employed interview and questionnaire to collect data. The qualitative data were analysed through content analysis where emerging themes were identified; and quantitative data were analysed through descriptive analysis where data were summarized in tabular form. The study findings indicated that school heads and school bursars are well-informed about FFARS. Secondly, it was discovered that FFARS has succeeded, to a great extent, to manage financial resources in secondary schools. Lastly, study findings indicate that the users of FFARS in secondary schools face several challenges including lack of computers in schools, absence of Internet services in many areas, and low competence of FFARS users. It is recommended that the government should involve various educational stakeholders in deploying internet services and computers in schools in order to facilitate effective FFARS application in Government secondary schools. Further, research recommends that a comparative study be conducted on the management of funds in public secondary schools where FFARS is currently being implemented, the management of funds in private secondary schools where there is no use of FFARS.

Key words: *Accounting, public funds, financial management, Accountability, Transparency*

TABLE OF CONTENTS

CERTIFICATION	ii
COPYRIGHT	iii
DECLARATION.....	iv
DEDICATION.....	v
ACKNOWLEDGEMENT.....	vi
ABSTRACT	viii
LIST OF TABLES	xiv
LIST OF FIGURES	xv
LIST OF ABBREVIATIONS	xvi
CHAPTER ONE	1
THE PROBLEM AND ITS CONTEXT	1
1.1 Introduction	1
1.2 Background Information of the Study	1
1.3 Statement of the Problem	4
1.4 Research Objectives and Purpose of the Study	5
1:4:1 General Objective	5
1.4.2 Specific Objectives	5
1.5 Research Questions	6
1.6 Significance of the Study.....	6
1.7 Limitations of the Study	7
1.8 Delimitation of the Study	7
1.9 Operational Definitions of Key Terms	7

1.9.1	Accounting	7
1.9.2	Public fund.....	8
1.9.3	Financial management.....	8
1.9.4	Accountability	8
1.9.5	Transparency	8
CHAPTER TWO		10
LITERATURE REVIEW.....		10
2.1	Introduction	10
2.2	Theoretical Literature Review	10
2.2.1	Overview of Issues Relating to Finance Management in Educational Institutions	10
2.2.2	Technological Advancements in Managing Public Funds in Educational Institutions	12
2.2.3	Contemporary Challenges Facing Finance Management in Educational Institutions	13
2.3	Theoretical Underpinnings	14
2.4	Empirical Studies on Finance Management in Public Schools.....	15
2.4.1	Global Studies on Finance Management in Schools.....	15
2.4.2	Studies Conducted in Africa on Finance Management in Public Schools	17
2.4.3	Studies Conducted in Tanzania on Finance Management in Public Schools	19
2.5	Research Gap.....	20
2.6	Conceptual Framework.....	21
CHAPTER THREE		24

RESEARCH METHODOLOGY	24
3.1 Introduction	24
3.2 Research Paradigm	24
3.3 Research Approach.....	25
3.4 Research Design	26
3.5 The Study Area.....	27
3.6 Sample and Sampling Procedures	29
3.6.1 Sample Size	29
3.6.2 Sampling Techniques	30
3.7 Data Collection Methods and Tools	31
3.7.1 Data Collection Methods	31
3.7.2 Data Collection Tools.....	32
3.7.2.1 Questionnaires	32
3.7.2.2 Interview Guide	33
3.8 Data Presentation and Analysis	33
3.9 Research Ethical Issues	34
3.9.1 Informants Consent	35
3.9.2 Informants anonymity	35
3.10 Validity and Reliability of the Study.....	36
CHAPTER FOUR.....	37
DATA PRESENTATION, ANALYSIS AND DISCUSSION.....	37
4.1 Introduction	37
4.2 Demographic Data Analysis.....	37
4.2.1 Gender of Respondents.....	37

4.2.2	Respondents' Occupation	39
4.2.3:	Educational Qualifications of Stakeholders	40
4.2.4	Respondents' Working Experience	41
4.2.5	Respondents' Marital Status.....	43
4.3	Awareness of School Heads and Bursars on FFARS in Managing Financial Resources	44
4.3.1	Stakeholders' Perceptions Regarding School Heads' Understanding on Managing School Funds Using FFARS	44
4.3.2	Stakeholders' Perception on whether there is a difference in managing school funds between now and when there was no application of FFARS	49
4.3.3	Stakeholders' Views Regarding Participation in the Budget Formulation Process at School Level	52
4.4	Success of FFARS in Managing Public Secondary School Financial Resources	54
4.4.1	Stakeholders Comments on the Success of the Application of FFARS in Managing School Funds.....	55
4.4.2	Contributions of Implementing FFARS on School Transactions.....	57
4.5	Challenges Facing the Application of FFARS in Public Secondary Schools	60
CHAPTER FIVE.....		64
SUMMARY, CONCLUSION AND RECOMMENDATIONS.....		64
5.1	Introduction	64
5.2	Summary of the Study	64

5.2.1	Awareness of School Heads and Accountants on the FFARS, in Managing Financial Resources.....	65
5.2.2	Success of FFARS in Managing Public Secondary Schools Funds	65
5.2.3	Challenges Facing the Application of FFARS in Public Secondary Schools	66
5.3	Conclusion.....	66
5:4	Recommendations for Action.....	66
5.5	Recommendation for Further studies	68
	REFERENCES.....	69
	APPENDICES.....	77

LIST OF TABLES

Table 3.1	Sample size.....	30
Table 4.1	Stakeholder’s Perceptions on Heads of School’s Understanding on Management of School Funds Using FFARS	45
Table 4.2:	School bursar’s understanding on management of school funds using FFARS	47
Table 4.3:	Stakeholders’ perceptions on the differences in managing school funds during the application of FFARS in schools	50
Table 4.4:	Reasons for not being involved in school budgeting process.....	53
Table 4.5:	Contributions of implementing FFARS on School Transactions.....	58
Table 4.6:	Attitude on the Effectiveness of FFARS in Management of School Funds	59
Table 4.7.	Challenges Faced in Using FFARS to Manage School Funds.....	60

LIST OF FIGURES

Figure 2.1:	School Finance Management Model (Adapted from Green, 2014) ...	22
Figure 4.1:	Description of Respondents Gender	38
Figure 4.2:	Respondents' Occupation	39
Figure 4.3:	Educational Levels of Respondents.....	40
Figure 4.5:	Respondents' Marital Status.....	43
Figure 4.6:	Experience on finance management in public schools before and after FFARS application.....	49
Figure 4.7	Experience of School Level Stakeholders Participation in Budget Process	52
Figure 4.8:	Recommendations on the use of FFARS to manage school funds.....	55

LIST OF ABBREVIATIONS

BA	Bursar of School A
BB	Bursar of School B
BEMP	Basic Education Plan
DFID	The United Kingdom Department for International Development
DSEO	District Secondary Education Officer
ESDP	Education Sector Development Plan
FFARS	Facility Financial Accounting and Reporting System
HOS	Head of School
ICT	Information and Communication Technology
IMF	International Monetary Fund
LGAs	Local Government Authorities
MED-APPS	Masters in Education, Administration, Planning and Policy Studies
MOEST	Ministry of Education Science and Technology
NGO	Non-Governmental Organization
OUT	Open University of Tanzania
PlanRep	Planning, budgeting, and reporting system
RAS	Regional Administrative Secretary
SAP	Structural Adjustment Policy
SQA	School Quality Assurer
TETP	Tanzania Education and Training Policy
UNESCO	United Nations Educational, Scientific and Cultural Organization
URT	United Republic of Tanzania
USAID	United State Agency for International Development

CHAPTER ONE

THE PROBLEM AND ITS CONTEXT

1.1 Introduction

This chapter introduces the rationale to conduct a study on Effectiveness of Facility Financial Accounting and Reporting System (FFARS) in managing financial resources in public secondary schools in Tanzania: A Case of Mbeya District Council. The chapter covers issues concerning the background information to the proposed study, statement of the problem, research objectives, research questions, scope of the study, significance of the study, as well as operational definitions of key terms.

1.2 Background Information of the Study

Education is an essential foundation for a child to reach a successful and productive adulthood. It is a powerful weapon to combat ignorance, poverty, and disease (Nyerere, 1968). Tanzania attained independence from the British on 9th December 1961. Mwalimu J. K. Nyerere, who was the first president of Tanzania, declared war against the three enemies of the nation namely; ignorance, poverty, and disease. Following this declaration, Tanzania introduced universal primary education (UPE) in 1974. “Primary education became compulsory and free for all children at the age of seven years until they completed this circle of education” (URT, 1995:19).

The educational changes that are taking place all over the world have forced the Tanzania government to focus on increasing access to primary and secondary

education to ensure that the majority of the citizens are educated at least at the basic level of education (URT, 2014). One of the government strategies to enhance primary and secondary education was a deliberate decision to introduce community secondary schools in order to increase secondary school enrolment (Bunto, 2002).

Another strategy was deliberate decision to ensure that schools had enough resources including teachers so that teachers can perform their duties effectively and efficiently. (Bunto, 2002). However, the presence of qualified teachers and good teaching and learning resources is of little significance if the financial resources allocated to improve secondary education are not effectively utilised so as to realise the set national educational goals.

For effective use of financial resources, which are secondly after human resources, good management is of utmost important. The government of Tanzania launched two electronic financial systems namely: Planning, Budgeting, and Reporting (PlanRep) system and the newly established Facility Financial Accounting and Reporting System (FFARS) as measures to effectively improve the management of financial resources in the country. The launching was hailed as moment of reflecting the wide-reaching impact of PlanRep and FFARS across sectors and government institutions (USAID-Tanzania, 2020). The two systems have been developed in partnership with the United States government through its agency known as the United States Agency for International Development (USAID-Tanzania, 2020).

Apart from the reasons of developing electronic facilities to manage public funds, other advantages include: Firstly, the two computer-based information management systems play complementary roles in preparing plans and budgets; secondly, they play the role of standardising financial management at every level of government; and thirdly, the facilities ensure the efficiency, transparency, and accountability in the use of funds among local government authorities (LGAs) and facilities in order to improve delivery of public services to citizens (USAID-Tanzania, 2020).

Specifically, FFARS was introduced as a tool for accounting and reporting of institutions such as schools and health centres in the country. Budget allocation for those two prime sectors has increased dramatically during the leadership of the late His Excellency President John Pombe Magufuli. The Government is committed to proper management of public funds as elaborated in the Basic Education Master Plan (BEMP) document, aiming at improving efficiency of education system in Tanzania (URT, 2001). Thus, FFARS offers service providers a simple, and standardized set of documents and processes that enable them to record the availability of financial resources. It also ensures good financial management, and analysis of financial data to improve performance of school organizations in Tanzania (USAID-Tanzania, 2020).

The government has embarked on sectoral reforms including education as one of the strategies to improve efficiency and effectiveness to provide social services. Finance sector was one of the earmarked areas on education reforms that took place in line with education sector development programmes in 2000s (URT, 2001; 2008).

Implementing FFARS in managing public funds on education services is well captured from the strategies set forth in BEMP, which elaborates that, “The Financial Management Reform Programme has been initiated to improve the accounting and payment system, effective financial tracking and audit system within the central government and its subsidiaries through a computerised accounting system” (URT, 2001, p.6). Understanding the effectiveness of the FFARS implementation at secondary school level is imperative for the appraisal of the facility performance in order to improve finance transparency and accountability.

1.3 Statement of the Problem

The management of secondary school finances in Tanzania has been a challenging activity to most of the Heads of School (Ndyali, 2013; Godda, 2018). . Mestry (2004), states that many school heads and board members were placed under tremendous pressure to manage their school finances. They were unable to construct practical solutions to financial problems, mostly due to lack of financial knowledge, skills and expertise. In many instances, it was reported that school heads were subjected to legal audits due to the mismanagement of funds through misappropriation, fraud, stealing of cash, theft and improper control of financial records (Sospeter, 2022).

The discrepancies that were observed in the financial management in the education sector were a wake-up call to think on Facility Financial Accounting Reporting Systems (FFARS). FFARS was introduced as a tool for accounting and reporting of facilities such as schools and health centres in the country. Implementing FFARS in

secondary schools is currently important when transparency on finance expenditure is needed by education stakeholders, and schools are accountable to the community at large. FFARS is likely to be a solution to provide on time school finance reports that will attract community trust and responsibilities on supporting school development programmes (URT, 2008). Budget allocation for the education sector has increased dramatically in which the government of Tanzania introduced FFARS to ensure good financial management and enable facilities to analyse data and improve performance (Godda, 2018).

However, no studies on the effectiveness of FFARS in managing financial resources in government secondary schools in Tanzania have been done. This being the case, this study therefore, intended to investigate the effectiveness of FFARS in managing financial resources in public secondary schools in Mbeya district council.

1.4 Research Objectives and Purpose of the Study

1:4:1 General Objective

The general objective of this study was to investigate the effectiveness of FFARS in managing financial resources in public secondary schools in Mbeya district council.

1.4.2 Specific Objectives

Specifically, this study was guided by the following objectives:

1. To examine the awareness of school heads and accountants on the use of FFARS in managing financial resources.

2. To assess the success of FFARS in managing public secondary school financial resources.
3. To examine the challenges facing the application of FFARS in public secondary schools.

1.5 Research Questions

1. To what extent are the school heads and accountants aware of the FFARS in managing financial resources?
2. What are the successes of implementing FFARS in public secondary schools?
3. What are the challenges facing the application of FFARS in public secondary schools?

1.6 Significance of the Study

This study is expected to inform policy makers on the performance of FFARS in managing government secondary schools financial resources so as to sensitize and gain the public trust on school finance income and expenditure. Secondly, it is expected to identify potential issues relating to the implementation of FFARS in government secondary schools in relation to government objectives on managing public funds in secondary schools. Thirdly, this study is expected to contribute to the existing literature on issues concerning success, challenges and potential of using FFARS on managing public funds in schools. Lastly, the study will act as a basis for further research on the effectiveness of various fiscal devices and electronic systems used by the government of the United Republic of Tanzania on managing public funds on social service delivery institutions like secondary schools.

1.7 Limitations of the Study

The only possible limitation of the study was the sample size and area chosen to conduct the study. The study did not cover the whole country. Instead, a sample size of 224 participants obtained from one region only, namely Mbeya Region, was used to study the phenomenon. It was not possible to cover a large area because of finance and time resource constraints. It is recommendable to use a manageable sample in research because it is impractical to access the entire population during research due to factors such as accessibility, costs of conducting research and time limitation (Creswell, 2012). However, the limitation was overcome through using appropriate sample with representative characteristics selected to minimize bias and sampling error.

1.8 Delimitation of the Study

The study was conducted only in Mbeya Rural District in Tanzania, particularly involving public secondary schools. The study only focused to investigate the effectiveness of FAARS in managing financial resources in government secondary schools excluding government primary schools and government tertiary institutions.

1.9 Operational Definitions of Key Terms

The following operational definitions are restricted to this study.

1.9.1 Accounting

According to the American Accounting Association (1966), accounting refers to the art of recording financial transactions pertaining to business. In this study, it means

the process of recording all school level transactions in relation to money recounted from the government and community.

1.9.2 Public fund

According to Longman Business Dictionary (online, 2022) refers to money that belongs to a local or national government, available for public spending. Therefore, in this study, it means all finances or money disbursed to school by the local or national government as contributed by the government, parents and the community.

1.9.3 Financial management

The term refers to “an efficient and wise allocation of funds for various uses” (Maharshi, 2004). In this study, at school level, financial management includes finance activities relating to planning, organizing, directing and controlling public funds disbursed to school so as to improve education delivery.

1.9.4 Accountability

According to Kenton and James (2021) “accountability refers to as an acceptance of responsibility for honest and ethical conduct towards others.” For this study, it refers to a situation whereby school leaders are able to accept responsibility, able to be judged and perform their duties to the expectation of the government, parents and the community.

1.9.5 Transparency

Wigmore (2014) states transparency as “being open and honest in all official activities”. In this study the word transparency means a situation of performing

school related activities openly and honestly to satisfy the community. which are the closest customers.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents an overview of the literature on issues regarding managing finance in educational institutions. Generally, literature review is presented under theoretical and empirical reviews. The main areas covered include issues on awareness of educational leaders regarding efficient management of public funds in organizations, and types of programmes implemented to manage funds in educational institutions. Other areas include challenges faced by educational leaders in managing public funds in educational institutions, empirical studies on public fund management in educational organizations and the existing gap on literatures regarding finance management in educational organizations.

2.2 Theoretical Literature Review

This sub-section presents theoretical literature review. It comprises of an overview of different concepts and terms related to finance management in general and finance management in schools in particular. It further exposes the intrinsic relationship between finance management and quality education. Lastly, it presents an overview of FFARS in Tanzania.

2.2.1 Overview of Issues Relating to Finance Management in Educational Institutions

There is an intrinsic relationship between education and a person's ability to

transform nature into utility. A famous British economist Alfred Marshall (1920) ever said,

“Knowledge is our most powerful engine of production. It enables us to subdue nature and force her to satisfy our wants. The kind of education that can make us masters of our own environment is supposed to be of high quality. But high quality education is achieved if and only if financial resources allocated for that purpose are properly managed”.

A policy brief on best fiscal management practices for rural schools in USA put it clear that quality education is provided in a good environment such that there exists important relationship between what a good school provides and the community living condition (Johnson & Malhoit, 2004). Johnson and Malhoit (ibid.) further explain that, the operation of public schools and efforts to improve them should take into consideration the following issues: a) funding sources b) adequacy of the funds to provide quality education for all children, and c) effective and efficient management of funds to ensure equal distribution among schools by the local, community and central government. From those issues, it is clear that proper accounting and reporting of funds allocated to schools may be of help to tackle the raised issues in the policy brief.

In his professorial inaugural lecture, Galabawa (2005) points out that high returns to investment in education depend largely on the quality and quantity of investment in education. The amount of money invested in education needs proper management in order to achieve the set educational objectives. The returns to investment in education are proportional to the amount invested and the trouble taken to effectively control the expenditure of the money invested in education.

Galabawa (2004) expounds the relationship between efficiency, quality, and relevance of education on one hand and judicious spending of the scarce educational resources, on the other hand. He argues that, the internal efficiency of an educational system concerns maximizing the relationship between inputs and outputs. In the context of education, inputs include financial resources used to invest in education, while outputs include knowledge and skills acquired by the learners.

Spending in education is an inevitable move if a nation wishes to prepare competent workforce. The provision of education in almost all countries in the world is mainly financed by the government. This is particularly the case with Tanzania, Kenya, and Uganda (Galabawa, 2004).

In Kenya, there has been a positive spending on education relative to GDP which is estimated at around 6.3% per year. The study, conducted in Kenya, suggests that commitment to provision of quality education entails allocation of sufficient financial resources in order to attain the stated educational goals. But this is possible if and only if the resources allocated for education are properly and effectively managed.

2.2.2 Technological Advancements in Managing Public Funds in Educational Institutions

FFARS was introduced in Tanzania in the financial year 2016/2017. It was implemented in July 2017 to all public health facilities and primary and secondary

schools in Tanzania. There were 7,519 health facilities and 20,083 schools. This made a total number of 27, 599 organizations. It is a system that enables organizations such as schools and hospitals to enter transactions, manage bank accounts, perform internal control, and produce financial reports. (USAID-URT, 2020). The primary aim behind its establishment is to facilitate interoperability so as to increase efficiency and improve management of funds. The following are the key functions of FFARS in Tanzania: a) It performs procurement which is consistent with internal controls, b) is used to enter accounting transactions for facility level funds received and spent, c) It reconciles bank accounts, d) provides financial reports to LGAs, Ministry, and other funders, e) and It automatically sends information on funds received and spent to PlanRep. Apart from those functions, FFARS has the following characteristics: has both manual (paper) and electronic versions, operates as web-based and mobile application, and It requires internet connection in order to access it.

2.2.3 Contemporary Challenges Facing Finance Management in Educational Institutions

Implementing strict measures on finance management is crucial for ensuring that school limited finance resources are optimally allocated and utilised to meet basic school needs and hence improve education provision in schools (Johnson & Malhoit, 2004; Mestry, 2013; Steer & Smith, 2015). However, schools are faced with some challenges relating to finance management. Literature reports such as Johnson and Malhoit (2004); Ottieno, Kute, and Yambo (2016); Steer and Smith (2015) and Lawson (2012) have point out that some of the challenges on school finance

management include; a) lack of cooperation among school board members and school leadership, b) lack of proper allocation strategies among schools, c) technological barriers among school finance managers, d) heads or principals incompetence on matters relating to budgeting and spending of public finances, e) lack of transparency between schools and community on expending funds allocated to schools. Those reported challenges also limit effective use of finances in educational institutions therefore need to be well addressed and lessened. Understanding the challenges on managing finance in education institutions from scholarly perspective was important to this study because of understanding Tanzania school environments in relation to effective management of school funds.

2.3 Theoretical Underpinnings

The study was guided by Rogers' (2003) diffusion of innovation theory. The theory delineates four important aspects involved in innovation process, which are pertinent to the study aiming to assess effectiveness of implementing FFARS in public secondary schools in Mbeya district council. Studies report that innovation diffusion has been in place over the past 30 years (Sahim, 2006). Diffusion of innovation theory as the concept and model for improving service discharged by reducing uncertainties in cause-effect relationship have been studied in public service provision such as education and health sectors (Zhang et al., 2015; Warfird, 2010; Jwaifell & Gasaymeh, 2013).

Rogers (2003) and Sahin (2006) elaborate that the process of adopting new innovation passes through four identifiable stages: The first stage is knowledge of

innovation itself. The second one is communication of the innovation. The third is time dimension of the innovation diffusion, and the last stage is the social system in which the innovation is implemented. The four procedural aspects of the innovation diffusion theory relate to aspects to which the study intended to find out in the field. Based on the adopted theory, the first aspect is the awareness and knowledge of heads of school on innovation of FFARS. The second is the prevalence of training to heads of school and designated school bursars on how to use FFARS innovation to effect transaction and manage the school budgets. The third aspect is emphasis on the use of FFARS in service delivery centres in the local government authorities, which include schools. The fourth is how the innovation has been successful in managing funds at school level, and, over time and space, how the community members perceive FFARS innovation to effectively manage funds in secondary schools. The theory was used as a lens to ensure that the study is confined to understanding stakeholders' experiences on adopting FFARS as a new innovation in managing funds in schools. Adopting Rogers's innovation diffusion theory in this study is supported by Sahin (2006) who commends that the theory is much a useful tool to investigate the adoption of technology in higher education and education environments.

2.4 Empirical Studies on Finance Management in Public Schools

2.4.1 Global Studies on Finance Management in Schools

The United Kingdom Department for International Development (DFID) states the negative impact of lack of financial resources to invest in education. In its Tanzania Country Strategy Paper (1999) the department indicates that, surveys show very low

public confidence in the education system, due to lack of resources, poor facilities, poor access to secondary education, and low quality of teaching. This statement underlines the significance of managing scarce educational resources in order to maximize quality output. It is a justification behind the introduction of FFARS in order to curb misuse and embezzlement of limited national educational funds.

The failure to properly utilize educational finance leads to far-reaching and disastrous consequences. Kuleana, which is a small non-governmental organization (NGO) that is concerned with children rights, in *State of Education in Tanzania: Crisis and Opportunity (1999)* gave a critical comment on the poor state of education at that time by saying, “Education in Tanzania is in a state of crisis. Many of the impressive gains of the 1970s and early 1980s have been reversed or have failed to keep up with population growth” (Rajan, 1199). The point behind is that primary school education reached its peak of success in 1970s and early 1980s. Due to lack or shortage of finance, the situation began to deteriorate. At present, the government is committed to provision of free education from primary school level to secondary school level, popularly known as Free Basic Education. However, in order to succeed in providing free education, management of financial resources is of great significance. Failure to effect efficient management of finance may cause the nation to revert to educational inactivity like the ones experienced in the late 1980s where population increase could not match with the ever-increasing demand for quality education in Tanzania. This explains the rationale behind the introduction of FFARS in government secondary schools in Tanzania.

The UNESCO (2000) educational goals set in Dakar, Senegal state that, by 2015 all children, particularly girls, children in difficult circumstances, and those belonging to ethnic minorities, have access to, and complete free and compulsory primary education of good quality. The attainment of such lofty educational projections is impossible if management of available scarce educational resources is not carried out. Such goals are doomed to failure.

Access to education and quality education are interlinked processes, but sometimes they are in a tug of war (Davidson, 2004). More access to education may lead to more deterioration in the quality of education being provided. This is so because quality education is a dependent variable of effective educational financing. In order for a nation to prosper in education sector, management of educational finance is vital.

Okuni (2004) conducted a study on the relationship between acquisition of basic education and poverty reduction. The study was carried out in Uganda. He found out that education for girls increased the average age of marriage, and slowed down the rampant population growth rate experienced in many developing countries. It was further revealed that many communities consider education as a factor determining one's social well-being. Therefore, there is a connection between acquisition of quality education and poverty alleviation in any country.

2.4.2 Studies Conducted in Africa on Finance Management in Public Schools

Various studies have been conducted in Africa on finance control and effective finance management in secondary schools as strategies to improve financial resource

use in schools to meet educational goals. Okon, Akpan and Okpong (2011) conducted a study in Akwa Ibon state in Nigeria to determine the relationship between financial control measures adopted in public secondary schools and the enhancement of administrative effectiveness of principals. The author was motivated to conduct the study on the topic by the fact that despite an increase in finance auditing in secondary schools, finance misappropriation still existed. The study found that there was a relationship between administrators' effectiveness and adopted financial control variables. The study further revealed that timely prepared school annual budget cum school board proper monitoring of budget implementation in schools and school internal auditing were important factors to enhance positive financial measure and enhancement of administrative effectiveness in secondary schools.

A study by Thenga (2012) on managing school funds in selected secondary schools in Gautang Province in South Africa found that among the impeding factors for effective management of school funds was lack of understanding of roles and responsibilities of school governing board members on the management of funds. The study informed that lack of knowledge and expertise among school board members posed limitations from members' full participation on school financial matters and therefore, failure to make meaningful contribution in governing schools.

Olu (2012) reports on the existing significant relationship between quality education and finance management. The study on innovative strategies for financial management in Nigerian public secondary schools informed that unsatisfactory

financial management is one among attributed factors for poor education and escalating unemployment problem in Nigeria as many graduate young people were in streets hunting for unavailable employment with no adequate qualifications (Olu, 2012). According to Olu (2012), effective management of public funds in secondary schools, which integrate innovative strategies, was a credible measure to control education decline in Nigeria.

2.4.3 Studies Conducted in Tanzania on Finance Management in Public Schools

Davidson (2004) points out those insufficient financial resources do affect the quality of education in Tanzania. For more than fifteen years since Tanzania began to implement the International Monetary Fund (IMF) and Structured Adjustment Policy (SAP) initiatives, there has been little progress to celebrate in the education sector. The main argument here is that insufficient resources for funding education affect the quality of education provided to the learners.

Ling'hwa and Mhagama (2022) conducted exploratory case study design to evaluate effectiveness of using FFARS in managing public school funds in Nyamagana district in Tanzania. The study specifically intended to evaluate accessibility of FFARS infrastructure, challenges of using FFARS in managing public secondary school funds, and suggestive strategies to overcome shortcomings arising in implementing FFARS in public secondary schools. The study came out with substantive findings among which include available but not accessible FFARS infrastructures, lack of expertise among FFARS users and need to train FFARS users and make infrastructures available to users. According to the cited study,

implementing electrically based technique to manage finance in public institution like school has been adopted by many countries developed and developing as measure to improve public fund managements. The cited study is important to this study as it discloses deliberations of the government to control and manage funds in public secondary schools, which is the case for this study in Mbeya rural district council's case study.

Consequently, the similar recent descriptive study by Mapunda (2021) aimed at examining the challenges facing FFARS users in local government authorities in Tanzania, a case of Njombe district council. The cited study reports that ideally, developing countries are facing many financial challenges related to accountability. Weak institutions, systems and process of finance managements leading to lack of transparency and accountability in budgeting, use and reporting of public finances have contributed to the situation. However, the study found that although implementing FFARS is a good strategy to manage funds in local government's authorities, the strategy has faced challenges including issues of competency in using FFARS and unsupported environment to use FFARS. The study by Mapunda (2021) has enhanced the current study on understanding the importance of FFARS in managing public fund as well as factors that may lead to ineffectiveness of using FFARS.

2.5 Research Gap

Various scholars on the effective management of school resources have conducted many studies. The studies done by the British Department for International

Development (1999), HakiElimu (2002), Okuni (2004), Galabawa (2004), and Davidson (2004), among others, provide general information about effective management of school financial resources for quality educational output. The two recent studies by Mapunda (2021), and Ling'hwa, and Mhagama (2022) have looked the matter closely to this study. However, the methodologies and areas of study differ from the current study. The study in Nyamagana District examined the same topic but adopted exploratory study design whereas the study in Njombe was not specific to school institutions but investigated the same matter at local governments' level, which is responsible for the oversight of school institutions. Based on the literature, the established knowledge gap is both methodological and areal. Therefore, the current study filled the knowledge gap on the effectiveness of using FFARS in managing funds in public secondary schools by employing a convergent research design in order to study the application of FFARS in public secondary schools in Mbeya District Council.

2.6 Conceptual Framework

This section proposes a conceptual framework within which the notion of FFARS in relation to managing government secondary schools' financial resources is treated in this work. A Conceptual framework is a network or a plan of interlinked concepts that together provide a comprehensive understanding of a phenomenon or phenomena. The concepts that constitute a conceptual framework support one another in order to articulate a specific philosophy (Jabareen, 2009). In other words, a conceptual framework provides an overview of the phenomenon or events in a

research study. The conceptual framework for this study is presented pictorially in Figure 2.1.

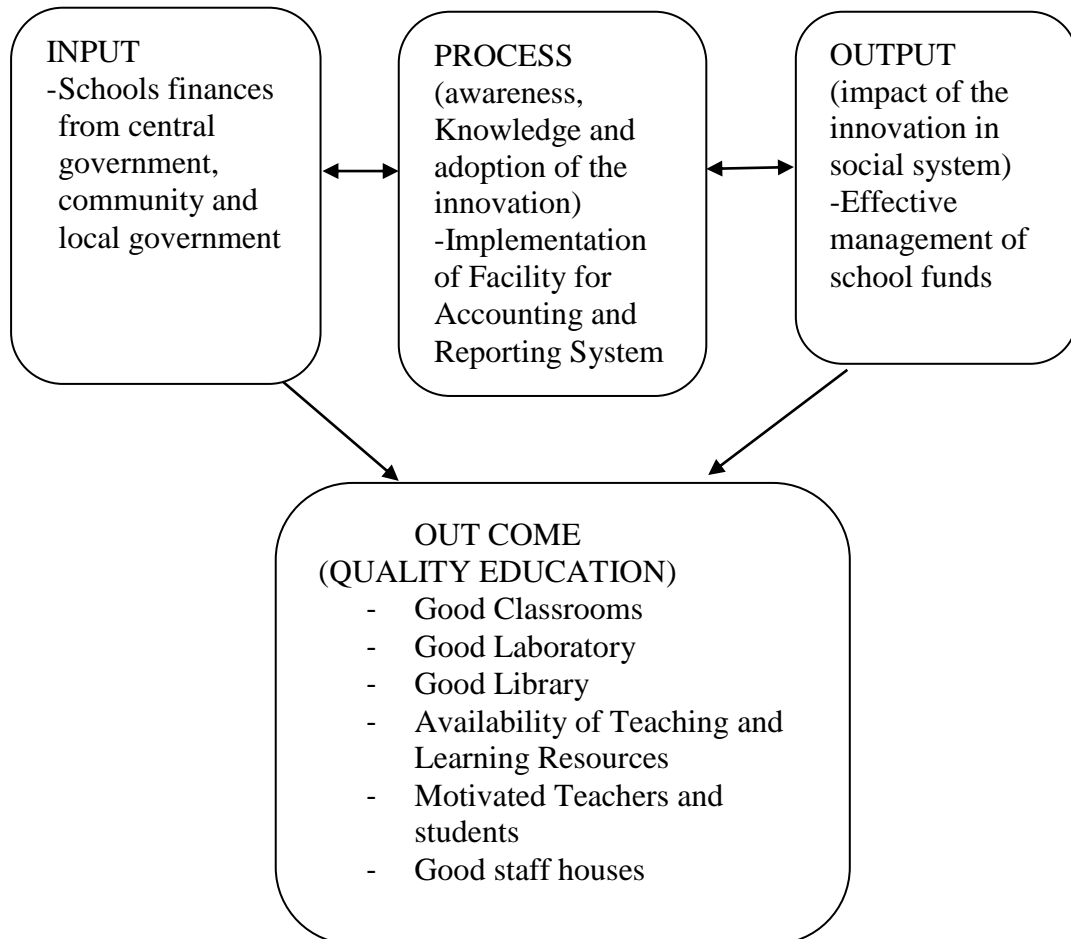


Figure 2.1: School Finance Management Model (Adapted from Green, 2014)

The conceptual framework adopted in the study shows the financial process of providing education within school set up. The input side, which is an independent variable for the model, shows the sources of school funds; the intermediate process, indicated as a process box, shows the application of technology based facility to manage funds disbursed to schools, and finally the output box shows the immediate impact of the process to improve the effectiveness of finance management in schools.

Furthermore, the process part of the model represents the awareness and knowledge on the available innovation to manage funds put in education process and the adaptation of the innovation among users. Concisely, the model shows the long-term impact of adopting the innovation to improve education in schools.

The study employed both theoretical and conceptual framework. The theoretical framework described the theoretical underpinnings related to the study objectives while the conceptual framework drew the dramatic presentation of variables related to the study (Jabareen, 2009).

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter covers the research methodology. It entails the systematized and logical way of conducting a research (Kumar, 2011). It involves the principles, rules and laws that govern a research activity. Specifically, the chapter presents the research philosophy and/ or research paradigm, research approach, research design, study area, sample size and sampling techniques, data collection methods, validity and reliability of the research instruments, data analysis methods and ethical considerations (Adam, Khan, Reaside & White, 2007; Kothari, 2004).

3.2 Research Paradigm

This study employed pragmatism philosophical paradigm which allows triangulation of data collection methods and interpretation (Saunders, Lewis & Thornhill, 2009). According to Greener (2008), a research paradigm refers to a researcher's worldview and belief that guide him or her to decide what should be studied and how results should be interpreted. Based on the philosophical paradigm chosen, the researcher concentrated on the research questions as the focal point to decide methods to be used in data collection. The essence of using this paradigm is its ability to help research exhaust fully, and utilise the strengths of both quantitative and qualitative methods of data collection and analysis because it capitalizes on research questions than methods used (Onwuegbuzie & Leech, 2005; Tashkkori & Teddlie, 1998; Mertens, 2014). Other reasons for using pragmatism philosophical paradigm include: providing flexible environment in investigation techniques through enhanced mixing

of research methods, enhancing the collection of lived experience as well as factual data from the community at one moment, and helping to combine both macro and micro levels of research issues based on the research questions as advocated by Onwueghubzie & Leech, (2005).

3.3 Research Approach

The approach to this study was mixed-methods research approach specifically the convergent parallel method research approach whereby both qualitative and quantitative method approach were used to obtain the triangulation results of the study and data were collected at one time (Onwueghubzie & Leech, 2005). The approach is supported by the chosen paradigm, which accommodates different methods of solving the problem. Furthermore, mixed approach was considered appropriate because the objectives of the study required to collect quantitative and qualitative data to fully understand the problems. In practice, mixed method approach enabled the study to apply qualitative and quantitative data in one study, concurrently (Creswell, 2012). For instance, with the use of only quantitative research method, the researcher could not get deeper understanding of the school heads and bursars on the use of FFARS in managing public funds. In the current study, mixed process was applied during data collection phase where qualitative and quantitative data collection methods were used simultaneously as well as during data analysis process. Mertens (2014) argued well that mixed method approach offers a better chance to understand educational studies through enhanced environment of accessing and applying quantitative and qualitative data in one study. The reason

behind the use of mixed research approach is to complement the weaknesses of qualitative and quantitative approach when used alone (Kothari, 2004).

According to Creswell and Plano-Clark (2018), mixed method research approach has several advantages when compared to single approaches either qualitative or quantitative. Among the advantages of applying mixed research approach is complementation and triangulations of data collection methods (Creswell & Plano-Clark, 2018; Creswell, 2012). Adopting mixed approach allows collection of both qualitative and quantitative data, which are important to fully understand the problem being investigated. In qualitative method approach, the researcher used open ended and semi-structured questions, and collected text or descriptive data while in quantitative method approach the researcher used close ended and structured questions, and obtained numerical data (Creswell, 2012). The researcher was able to collect numerical as well as narrative data, therefore, gained both fact based information and lived experience information from the field (Saunders, Lewis & Thornhill, 2009; Creswell, 2012).

3.4 Research Design

Based on the adopted research approach and philosophical paradigm, the study adopted a convergent research design as a framework for field work execution (Creswell & Plano-Clark, 2018). The adopted research design required a collection and analysis of both qualitative and quantitative data at one time. The researcher in the context of convergent design, brought together the analysed results from quantitative and qualitative for comparison or combination leading to comprehensive

understanding of the problem that was investigated (Creswell & Plano-Clark, 2018; Kumar, 2011, Cresswell, 2012). The researcher intended to adopt convergent design because it enabled the researcher to approach the social environment, which was the source of data through the use of various data collection methods. The design, therefore, provided a flexible way of data collection and hence off-set the weakness of relying on only one way of data collection method (Saunders, Lewis & Thornhill, 2009). Since research design was the overall framework of how work was executed in the field, convergent design enabled the study to apply questionnaires and interviews in the single study. The adopted design also dictated who took part in the study and strategies to get participants in the study (Creswell, 2012; Kothari, 2004; Kumar, 2011).

3.5 The Study Area

The study was conducted in Mbeya District Council which is one among the seven districts found in Mbeya region. The region's population was estimated to be 2.34 million inhabitants according to 2022 national census (URT, 2022). The region borders Malawi and Zambia to the south, Rukwa region to the west, Njombe region to the east and Tabora region to the north. The ethnic communities found in Mbeya region include: Ndali, Nyakyusa, Safwa, Nyiha, Nyamwanga, Malila, and Bungu. Their major economic activities are agriculture, mining, and business.

In determining the area of conducting research, issues relating to case availability, representativeness, accessibility and resource availability were taken into consideration (Singh, 2006). Based on the fact that all public secondary schools in

Tanzania are implementing FFARS programme, Mbeya region was chosen to represent the other 26 regions of Tanzania mainland. The region was chosen because it is performing better in educational matters among the rest of Southern Highlands Zone (YouScholars, 2022) and, it was also accessible by the researcher within allocated budget and time limitations. Furthermore, Mbeya District Council in particular had been chosen to represent public secondary schools implementing FFARS programme because it is within Mbeya region.

The council had been chosen purposively because; first, the district has a large number of Government secondary schools with a total of 30 compared to other district councils such as Mbarali (18), Kyela (22), Busokelo (16), and Chunya (12) (URT, 2019). Second, Mbeya District Council has a large number of desktop computers, 200 as compare to other district councils such as Mbarali (51), Rungwe (115), Chunya (27), Busokelo (26), and Kyela (80) (URT, 2019). Third, the district has good communication infrastructures that enabled the researcher to organize and execute field work with less difficulty. The fourth reason for choosing the area concerned the researcher's familiarity with the environment and cultures, which was an added advantage to collect data during face to face interviews. The chosen area enabled the researcher to conduct the study with affordable budget and time limitations because the researcher was already acquainted with the area. The researcher was, therefore, able to overcome other barriers relating to customs and traditions of the target population (Cohen, Manion & Morrison, 2000). Furthermore, Mbeya District Council in particular is the suburb council having characteristics of urban and rural area surrounding Mbeya City Council (URT, 2018).

Based on the mentioned reasons, Mbeya District Council was a representative of rural based schools implementing FFARS programme in managing public funds disbursed in government schools. Mbeya District Council as one of rural districts had limited access to electricity and computer facilities as compared to Mbeya City Council. FFARS requires access to electricity, internet and computer facilities. Thus, studying the implementation of such programme from Mbeya District Council was a representative of secondary schools in both rural and urban settings.

3.6 Sample and Sampling Procedures

3.6.1 Sample Size

The sample size was 303 respondents based on the target population, comprising 172 teachers, 7 ward education officers, 7 ward executive officers, 95 school board members, 7 heads of school, 7 school bursars, 1 district education officer, 3 school quality assurers, 1 IT officer, and 3 district accountants.

The estimation was computed by Yamane formula; $n = \frac{N}{1 + N(e)^2}$ assuming 95% confident level and $\pm 5\%$ margin errors. Where; n =sample size; N =Population size and e =level of precision or margin error (Israel, 1992, p.4). That is;

$$n = \frac{1249}{1 + 1249(0.05)^2}$$

$$n = \frac{1249}{1 + 3.1225}$$

$$n = 302.9, \text{ approximately } 303 \text{ since there is no } 0.9 \text{ people}$$

The sample size took into consideration proportional representativeness of each category of stakeholders considered to participate in the study as indicated in Table

Table 3.1 Sample size

Respondents	Target Population(N)	Representative sample (n)
Teachers	710	172
Ward education officers	28	7
Ward executive officers	28	7
School board members	392	95
Heads of school	28	7
School bursars	28	7
District education officers	5	1
School quality assurers	14	3
IT officers	4	1
District Accountants	12	3
Total	1249	303

Source: DAS Mbeya, 2022

Note: Proportion for sample representative for each category was obtained by the formula $p = [n_i / \sum N] * n$, e.g proportion for teachers= $[710/1249]*303$

However, during data collection process, the actual sample size used was 224 participants based on the response rate of 73.9%. About 79 (26.1%) participants did not take part in the study because of non-response factors.

3.6.2 Sampling Techniques

The study employed probability and non-probability sampling techniques. From the probability sampling technique, the study used simple random sampling technique to select schools, teachers, ward education officers, and school board members. To apply simple random techniques to the mentioned group, first the researcher established a sampling frame of all schools in Mbeya District, teachers per each school, ward education officers, and board members per each school from the relevant government sources. From the sampling frame, the researcher applied

probability sampling by replacement where the required sample size was achieved (Kothari, 2004; Cohen, Manion and Morrison, 2000; Kumar, 2011).

Besides, key informants such as heads of secondary schools, secondary school bursars, district secondary education accountant, district IT officers, school quality assurers, district education officers were selected using purposive sampling techniques because of their managerial experience and expertise of implementing various government circulars.

3.7 Data Collection Methods and Tools

3.7.1 Data Collection Methods

The study involved collection of primary and secondary data. Primary data was collected using questionnaire, and interview. Secondary data was collected from the documents found in schools, district council offices, and district secondary education office which are: payment vouchers check lists, cash books, receipts, reconciliation reports, and budgetary minutes of the School Management Team. Primary data was useful as it provided facts and lived experiences from the natural environments as well as participants' knowledge and attitudes over the problems being studied. Primary data formed the basis for understanding the problem from the perspective of participants as advocated by Pruzan (2016); Kumar, (2011); and Kothari (2004). They were useful in explaining and complementing primary data collected from the field as advocated by Bryman (2016).

Questionnaire was used in the study to collect data from literate respondents. This method was useful in collecting data from the wide spread respondents as well as

collecting sufficient data in a short time. Questionnaire was used to collect both, qualitative and quantitative information in measuring respondent's opinions and attitudes which brought deeper understanding of the implementation of FFARS. Mbeya District Council is approximately 2,432 Square Kilometres in size with a wide spread population and public secondary schools in the area. Moreover, interview method was useful to collect data from the real environment of the respondents enabling the researcher to capture other observable variables such as feelings and attitudes of respondents. Besides, interview method enabled the researcher to collect qualitative data from the respondents who were concerned with administration and decision making on school funds from school to district levels. Using survey method to collect data guaranteed collection of sufficient data for the study by involving 224 participants.

3.7.2 Data Collection Tools

The following tools were used to collect data during field work

3.7.2.1 Questionnaires

During field work, closed and opened-ended questions as well as Likert scale items were used concurrently. The aim of using open and closed questions was to capture both numerical and non-numerical data from the respondents (Kothari, 2004). Besides, Likert scale items facilitated to collect data on attitudes and opinions of respondents (Bryman, 2016) on the application of FFARS to manage public secondary school funds. In particular, open and closed questionnaires and Likert scale were used to collect data from teachers, school bursars, ward education officers

and school board members. The participants were categorised in this method of data collection because they represented grassroots stakeholders. Applying questionnaires to this group of participants enabled them to provide responses which were bias free. On opinions and perceptions regarding the programme implementation taking place in schools, as well as chances to participate at minimum cost irrespective of their divergence.

3.7.2.2 Interview Guide

Structured and semi-structured interview guide was used to collect data from heads of secondary schools, district secondary education accountant, district IT Officers and ward and district local government leaders, school quality assurers and district and education officers. Interview guides were useful to this category of participants as they represented administration and decision making stakeholders. Conducting interview with this category of participants enabled the researcher to tape administrative and managerial experiences encountered in implementing FFARS in schools. This group of participants was chosen purposively because of the researcher belief that they were expert and experienced stakeholders on matters relating to education provision in Tanzania.

3.8 Data Presentation and Analysis

Data analysis refers to the process of sorting, arranging, coding, and looking for patterns in data for the purpose of coming up with findings (Bogdan & Bilked, 2007). Descriptive statistical analysis such as mean and cross-tabulation were performed from closed ended questions, whereas inter-item correlation and factor

analysis were performed in Likert scale items using the SPSS version 21 software and Ms excel spread sheet. Furthermore, data in form of text and audio was transcribed and analysed using content analysis techniques where the primary objective was to develop themes (Singh, 2006; Rubin & Babbie, 2011; Bryman, 2016). In this study, the researcher also translated answers from interview and questionnaire questions from Kiswahili to English language as some of the respondents did them in Kiswahili. The output for analysis was presented in form of tables, figures, and verbatim quotations for interpretation and analysis purposes (Creswell, 2012).

3.9 Research Ethical Issues

Ethics is vital in research undertakings. The study adhered to all ethical considerations from proposal writing, data collection, and processing, analysing and writing of research report. Specifically, some of the ethics include anonymity, informed consent, seeking of data collection and clearance letters from authorities, and maximizing profit at the same time minimizing risks of the participants (Kumar, 2011; Cohen, Manion & Morrison, 2000).

During proposal writing, ethical consideration involved acknowledging all sources used in the document by proper citing and providing detailed references as per APA style of referencing. Furthermore, during data collection process, first, the researcher ensured that research clearance was provided by the Open University of Tanzania. The research clearance from OUT is found in Appendix VII. Authorisation letters to go for field work was provided by the Regional Administrative Secretary in Mbeya

region (RAS) and Local Government Authorities in Mbeya District Council. In the process, the research explained the objectives of the research and benefits of participating in the study. The permit letters from RAS, DAS, DED and DSEO are found in Appendices VIII up to XI respectively.

3.9.1 Informants Consent

The researcher ensured that she got verbal consent and cooperation of the respondents prior to conducting the research. Cohen et al., (2007) stress that, much social research necessitates obtaining the consent and cooperation of subjects who are to assist in investigations and of significant others in the institutions or organizations providing the research facilities. Before conducting the study, the researcher explained the purpose of the study to the informants and requested them to participate willingly in providing the required information.

3.9.2 Informants anonymity

The researcher ensured informants anonymity by telling them not to write their names on the questionnaires and, for the case of the school heads and the school bursars, the researcher used letters instead of their real names. Since there is only one head of school for each selected school, the researcher ensured their anonymity by concealing the identity of those schools. Letters were used to refer to those schools. Thus, there were school A and school B in this study. All participants therefore were assured privacy through hiding their identity and any other information that might disclose their identity. This was also applied to other participants.

3.10 Validity and Reliability of the Study

According to Kothari, (2004); Kumar, (2011), validity of a study means the ability of the study to produce authentic results, whereas reliability implies possibility of the study to be replicated or the dependability of the study to produce the same results when all conditions are considered.

To ensure validity, a sample size of 224 was considered representative of the population being studied. Furthermore, applying simple random probability sampling to select stakeholders at the grassroots and the application of purposive sampling techniques to select administrative and managerial cadre of participants ensured collection of relevant and quality data for studying effectiveness of FFARS in schools. Reliability was ensured through questionnaire and interview guides in a pilot study to ensure that items were well understood by the respondents (Creswell, 2012; Cohen, Manion, & Morrison, 2000).

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.1 Introduction

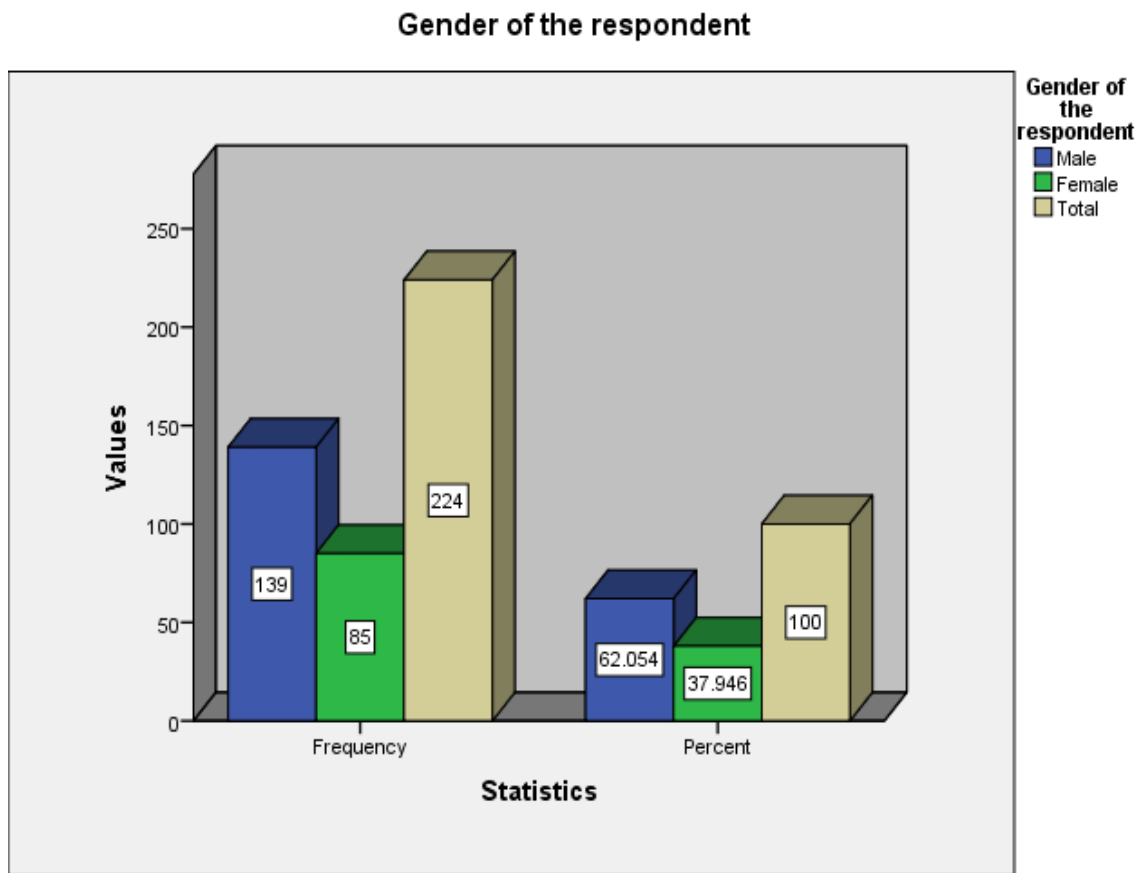
This chapter covers the overall data presentation, analysis and interpretation process of the findings and discussion based on the objectives that were established in chapter one, and the research questions. In this chapter, before presenting the analysis and findings, first the study presents demographic data description of all respondents who took part in the study. Several demographic variables were considered during data analysis phase, which include gender, occupation and level of education among them as well as working experience and marital status.

4.2 Demographic Data Analysis

These variables were considered important in the study as they informed the composition of the sample in terms of characteristics worthy to judge representativeness, which is an important aspect for drawing conclusion on the validity of the findings.

4.2.1 Gender of Respondents

The first demographic variable was gender of respondents. The findings regarding this variable was summarised as shown in the figure 4.1.



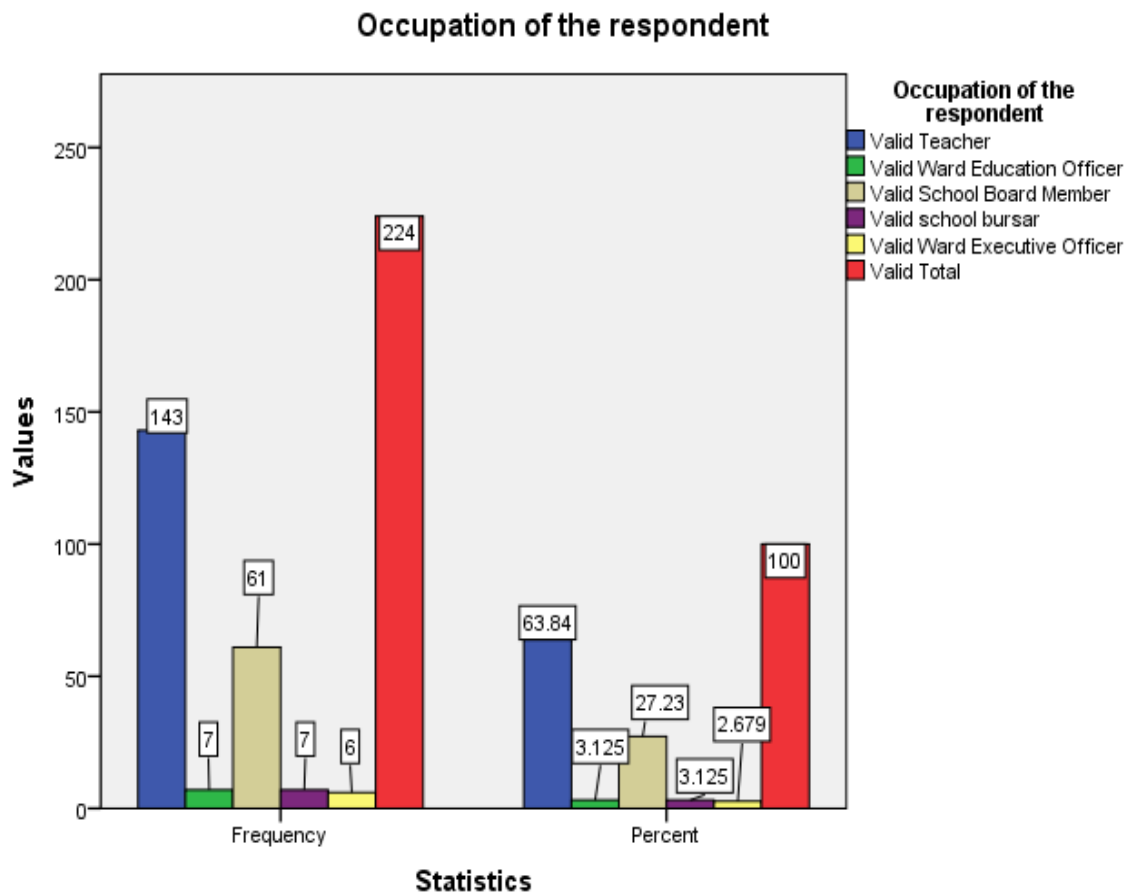
Source: Field data, 2022

Figure 4.1: Description of Respondents Gender

As may be observed from Figure 4.1, among 224 respondents who took part in the study, the majority of them, 139 (62.05%) were males while females represented 37.95% (85) of the sample. Based on the analysis, the study informs that both sexes were represented in the study. This finding is important at this era when voices from both men and women are perceived important in social activation (Mezieobi, Oyeoku, Ezegbe, & Igbo, 2012). In many working places, there is still a small number of female workers due to gender biases (Frangos, 2021). It is not surprising that Mbeya district council is among of them.

4.2.2: Respondents' Occupation

Regarding the occupations of the respondents, findings are shown in Figure 4.2



Source: Field Data, 2022

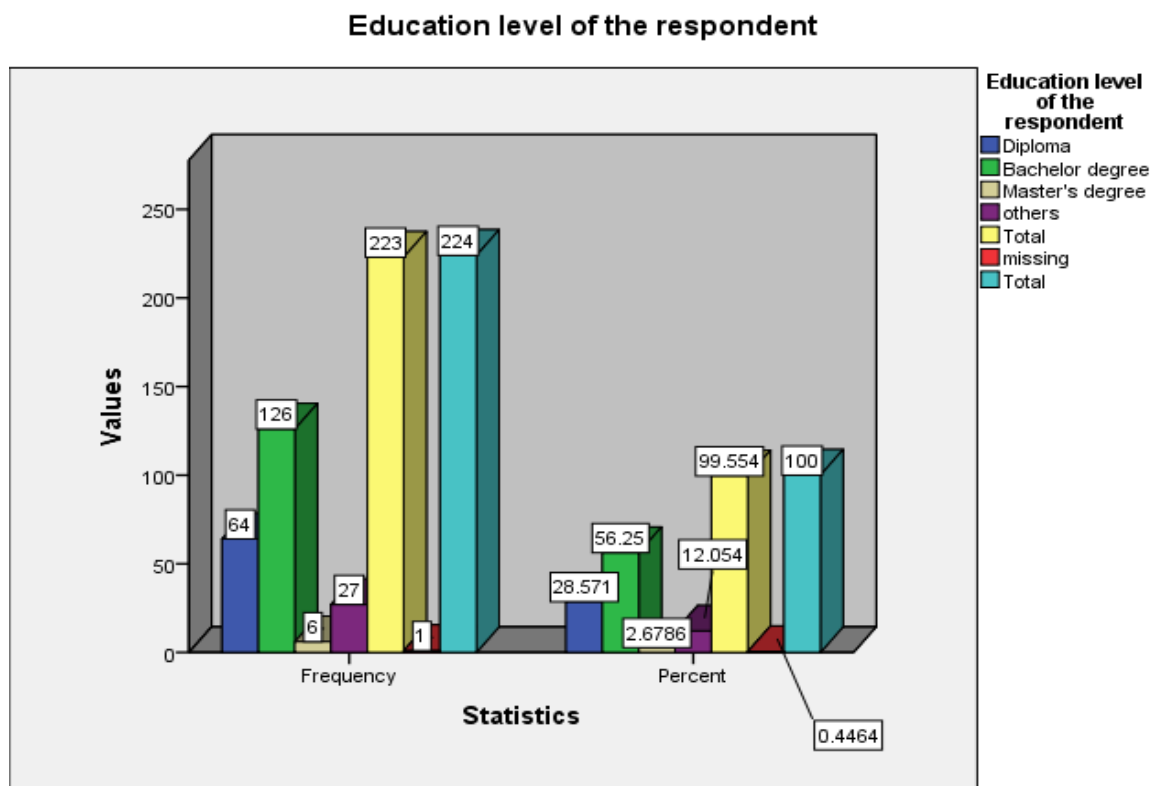
Figure 4.2: Respondents' Occupation

The findings from Figure 4.2 show that key education stakeholders at school system level participated in the study and that the majority were teachers who constituted 63.84% (143) of all respondents. In addition, the study shows that school board members form the second large group of respondents, comprising about 61 (27.23%) of all the respondents. Other categories such as 7 (3.12%) ward education officers, 7 (3.12%), ward executive officers and 6 (2.7%) school bursars seem to have low

representation because their population and sample predetermine proportions. However, the composition of respondents by occupation informed that key stakeholders involved in managing school funds took part in the study, as such, their contribution to the study was valuable in examining the effectiveness of using FFARS in managing public secondary school funds (Opong & Cabardo, 2016).

4.2.3: Educational Qualifications of Stakeholders

Data analysis regarding the education level of the respondents revealed categories of academic qualification including from diploma, postgraduate level and others. The findings are presented in Figure 4.3.



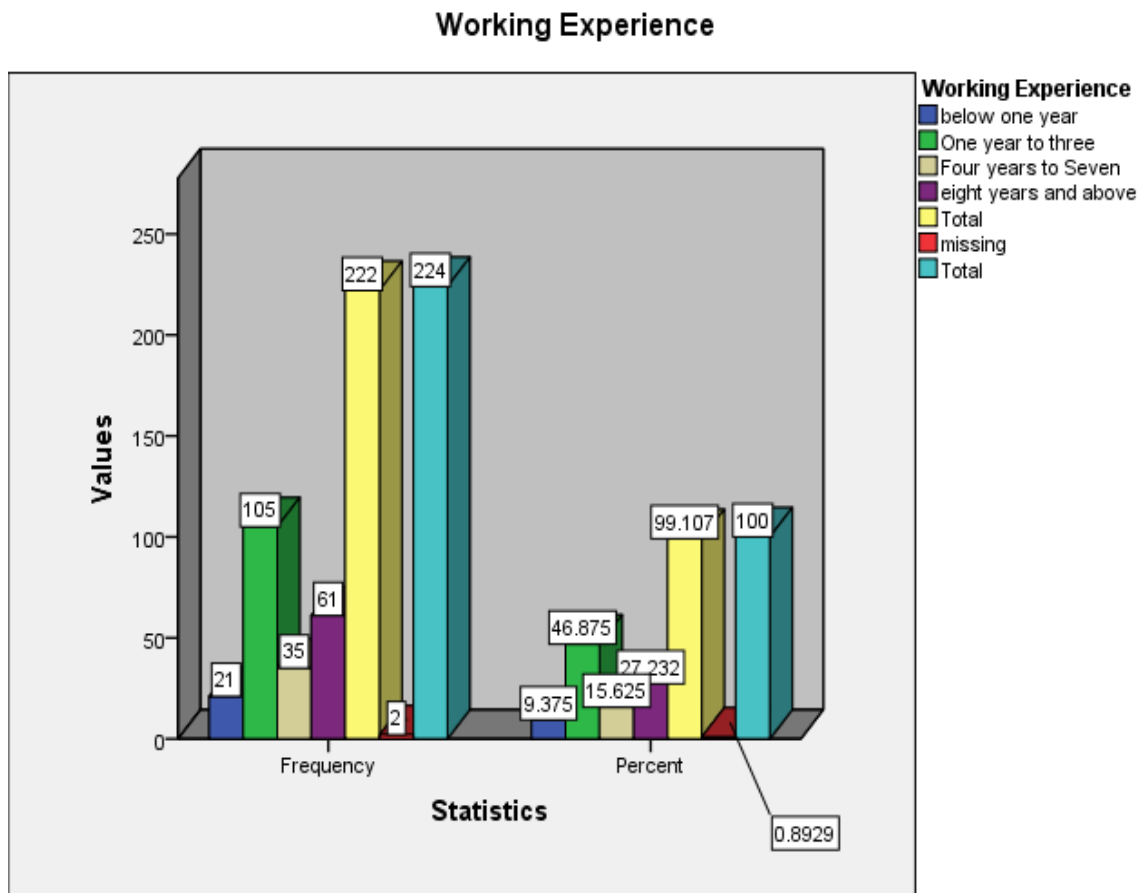
Source: Field Data, 2022

Figure 4.3: Educational Levels of Respondents

Figure 4.3 shows that there were 223 valid cases for analysis. Further, findings reveal that bachelor degree holders were the major category representing 126 (56.25%) of the valid respondents, followed by diploma qualification representing 64 (28.57%). The findings show that, the majority of the respondents, about 196 (87.49%) had post-secondary academic qualifications. This is a category for diploma, bachelor and masters represented in this study. These findings were important to highlight the category of respondents who are informed in social-economic as well as social-political issues (Sumbizi & Kyando, 2021).

4.2.4 Respondents' Working Experience

The researcher collected data on the working experience of the respondents who participated in the study for the purpose of understanding the contribution of FFARS in the effective management of public school funds. Being a recently introduced financial management facility based on application of computer technology, the experience sought was the stakeholders' years they have been working in the course of providing education at secondary school level. A summary of the findings is presented in Figure 4.4.



Source: Filed Data, 2022

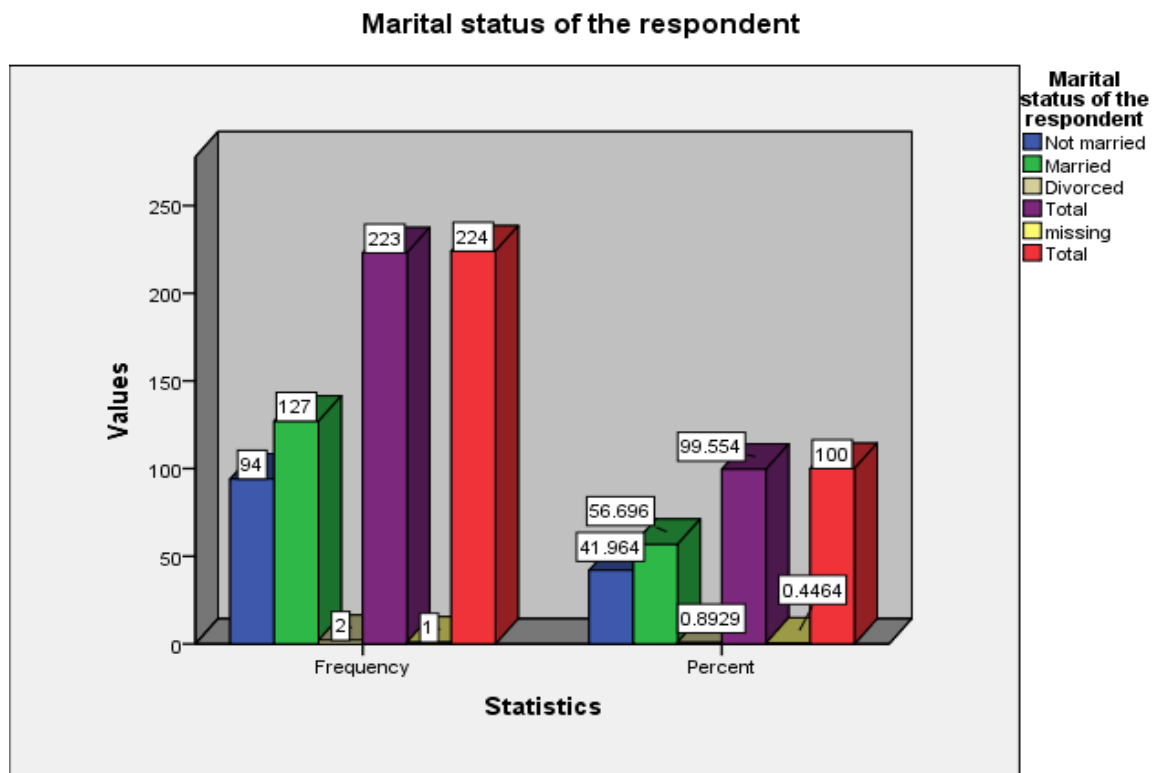
Figure 4.4: Respondents' Working Experience

The findings, as shown in Figure 4.4, disclose that the majority of the respondents, that is, 105 (46.88%) had the experience of one to three years working with public secondary schools. To the contrary, the minor category, 21 (9.38%) respondents had an experience of below one year. The findings imply that the majority of the respondents have worked with schools from the year 2019 to the time of the study, three years from the time of the official implementation of FFARS in public secondary schools in 2016. However, from the findings, the two categories that were of interest were the respondents who have worked with the schools after the

introduction of FFARS and those who have worked with school before and after FFARS implementation in the schools. The latter consisted of 46(88%), while the former was 96 (42.89%), representing respondents with experience of above four years; an indication that data collected were sufficient to examine the effectiveness of implementing FFARS in public secondary schools.

4.2.5 Respondents' Marital Status

Another demographic variable considered in this study was the marital statuses of the respondents. The findings on this variable were summarised in the figure 4.5.



Source: Field Data, 2022

Figure 4.5: Respondents' Marital Status

The findings in Figure 4.5 show that the majority, that is 127 (56.7%) of the respondents were married as compared to other categories. However, the category of unmarried or singly living respondents was next to the married category, representing about 94 (41.96%) of the respondents that took part in the study. Understanding the marital status was important to capture the social context that is important for studying the social structure of any society (Lapierre, 2009). Lapierre (2009), in the study to family relation, has elaborated that there is a relationship between social institution of marriage and adult well-being. In this context, the findings regarding marital status were important to this study as they also show the composition of the stakeholders providing education.

4.3 Awareness of School Heads and Bursars on FFARS in Managing Financial Resources

The first objective was to examine awareness of heads of school and school bursars on the use of FFARS to manage school funds from stakeholders' perceptions. The first part asked stakeholders to give opinions regarding heads of school's understanding on managing school fund using FFARS. The second part asked stakeholders' recommendations on how school bursar/accountants understand the management of school funds by using FFARS.

4.3.1 Stakeholders' Perceptions Regarding School Heads' Understanding on Managing School Funds Using FFARS

The findings on stakeholders' perceptions regarding heads of school's understanding on the use of FFARS in managing school funds were reported in Table 4.1.

Table 4.1 Stakeholder’s Perceptions on Heads of School’s Understanding on Management of School Funds Using FFARS

Response	Frequency	Percent	Valid Percent	Cumulative Percent	
Valid	very good	54	24.1	24.2	24.2
	Good	131	58.5	58.7	83.0
	Moderate	26	11.6	11.7	94.6
	Poor	1	.4	.4	95.1
	not sure	11	4.9	4.9	100.0
	Total	223	99.6	100.0	
Missing	99	1	.4		
Total	224	100.0			

Source: Field Data, 2022

Table 4.1 shows that among 223 valid number of respondents, the majority 131 (58.5%) supported that heads of school understand the use of FFARS on managing school funds. More importantly, about 185 (83.0%) cumulatively indicated positive perception on heads of school’s understanding on management of school funds using FFARS.

Similarly, the interview findings supported the findings from questionnaires. When key stakeholders were asked whether heads of school have sufficient understanding of how FFARS may be used in managing school funds, they disclosed that heads of school had sufficient understanding on the use of FFARS in secondary schools. According to one head of school, FFARS is an appropriate facility which simplifies all school transactions. Responding to the question on what he understood about FFARS, the head of school elaborated,

FFARS is the programme that we use to upload the school budget, and then we create the payment vouchers whenever we want to make school purchases. In the training we were instructed that the facility helps government track expenditures of different schools directly (HOS3, 2022).

In addition, another head of school explained that; FFARS is an application that allows recording of budget disbursement, expenditure and easy generating of financial reports at school, district and regional levels. It is an electronic version of controlling and managing school funds in government schools (HOS1, 2022).

The elaboration from heads of school discloses that heads have understanding of the uses of FFARS which, among others, is to manage school funds. HOS3 shows that the use of FFARS helps to track school expenditure and income from centralised technological system. While HOS1 shows that FFARS is useful in recording finance income and expenditure as well as generating reports easily.

Similarly, from other categories of interviewees, it was disclosed that heads of school understand how FFARS is used to manage school funds. Responses from ward education officers, district education officers as well as school quality assurers were of the view that there is good understanding among school heads on how FFARS is used to manage school funds. One interview participant commented strongly,

When the government decided to change from manual records of school transactions to the use of technology, that is when FFARS was introduced. The first stage was to train users, of which heads of school were the first target because of the role they play as accounting officers. Because of this, I have no doubt; heads of school are aware with sufficient understanding on how FFARS operate to control and manage school funds (SQAI, 2022).

The findings from the questionnaires indicate that there is good understanding among heads of school on the use of FFARS to manage school funds, and the interview support on the available understanding is also supported in literatures. According to USAID-URT, (2020), heads of school have been trained on FFARS application to

handle school finances. Other challenges include difficulty in school budget, financial organization, financial reporting and recording, and financial auditing (Thenga, 2012; Kinuthia, 2012; Otieno *et al*, 2016). The findings from the study establish the fact that heads of school have understanding of FFARS and that the challenges of managing school finances have been lessened through the application of FFARS.

Moreover, the study findings show that, school bursars also had sufficient understanding on the use of FFARS to manage school funds. The findings were summarised in the Table 4.2.

Table 4.2: School bursar’s understanding on management of school funds using FFARS

Responses	Frequency	Percent	Valid Percent	Cumulative Percent
very good	47	21.0	21.0	21.0
Good	136	60.7	60.7	81.7
Valid moderate	27	12.1	12.1	93.8
not sure	14	6.3	6.3	100.0
Total	224	100.0	100.0	

Source: Field Data, 2022

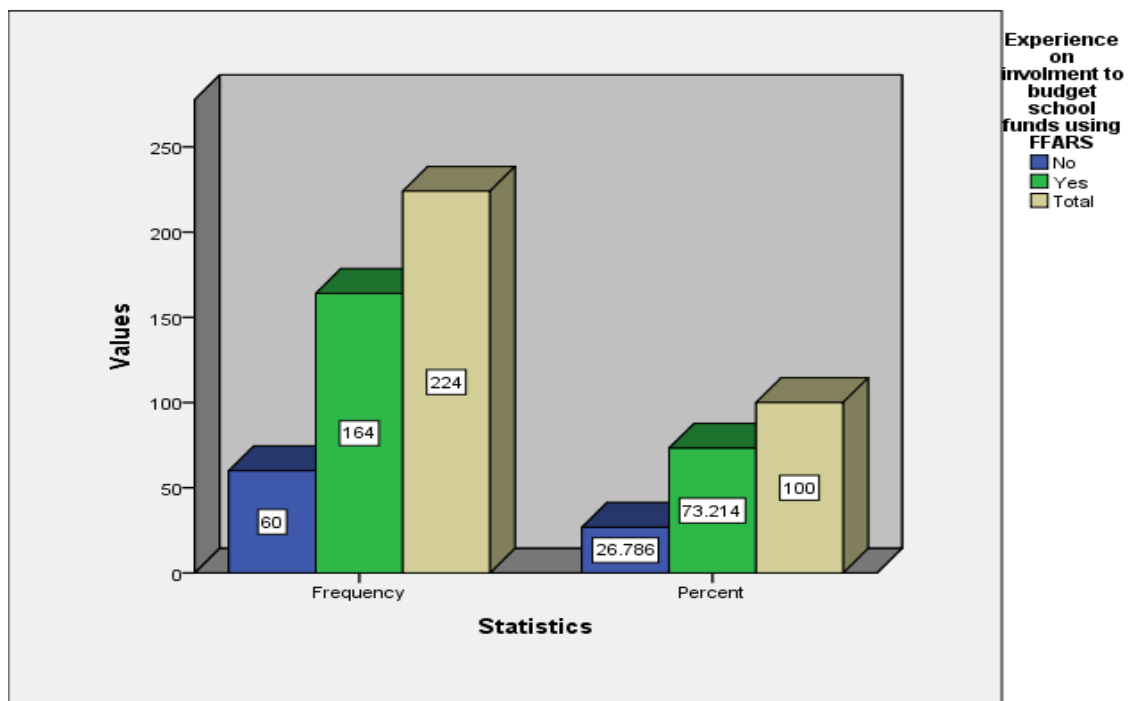
Table 4.2 shows that the majority, 136 (60.7%) of the respondents indicated that there is good understanding among school bursars on the use of FFARS to manage public secondary school funds. Overall, Table 4.2 shows that about 183 (81.7%) respondents were positive that there is good understanding on the side of bursars on the use of FFARS.

The findings from Table 4.2 were supported greatly by interview category as was the case for understanding from the heads of school. Interview findings informed that many public schools have no qualified accountants, therefore teachers are appointed by heads of school as school bursars, who basically have no training on accountancy or any financial related field. The findings further show that upon introducing FFARS in public schools, all teachers serving as accountants and heads of school were sent to attend training that was organised by the District Executive Directors in collaboration with district departments of education. The District education officer, in responding to whether school bursar have good understanding of using FFARS in managing school finance, elaborated, *“School bursars who are also our teachers have sufficient understanding of using FFARS to manage school funds because of the trainings they have been given”* (DSEO1, 2022).

Basing on the stakeholders’ responses shown above, it is strongly argued that both the heads of school and the school bursars have sufficient understanding on the use and advantages of FFARS in managing school financial resources. What needs to be done to improve the performance of FFARS is simply to deploy internet connections to the rural areas where the majority of the government schools are located. At the same time, seminars and training programmes for the school heads and school bursars have to be regularly conducted in order to enable them update their knowledge so as to effectively utilise the facility for the betterment of secondary education in Tanzania.

4.3.2 Stakeholders' Perception on whether there is a difference in managing school funds between now and when there was no application of FFARS

The study intended to find out whether there was a difference in managing school funds between the time FFARS was introduced and before. The stakeholders were asked to respond YES or NO on the question: Is there any difference you have noted in managing school funds between when there was no use of FFARS and when FFARS was introduced? The summary of findings is presented in Figure 4.6.



Source: Field Data, 2022

Figure 4.6: Experience on finance management in public schools before and after FFARS application

Figure 4.6 shows that the majority, 164 (73.21%) of the respondents had commented that there is a difference in managing public school funds before and after the

introduction of FFARS by the government of Tanzania. The differences were on both sides, positive as well as negative change to school finance disbursements. The noted differences were attributed to several issues as represented in Table 4.3.

Table 4.3: Stakeholders' perceptions on the differences in managing school funds during the application of FFARS in schools

Responses	Frequency	Percent	Valid Percent	Cumulative Percent
Transparency	29	12.9	13.4	13.4
Budget simplicity	28	12.5	13.0	26.4
Timely reporting	28	12.5	13.0	39.4
Accountability	47	21.0	21.8	61.1
Valid Financial discipline	66	29.5	30.6	91.7
delay payment	10	4.5	4.6	96.3
rigidity to reallocate finance resources at the school	8	3.6	3.7	100.0
Total	216	96.4	100.0	
Missing 99	8	3.6		
Total	224	100.0		

Source: Field Data, 2022

The findings in Table 4.3 show that, more respondents, 66 (29.5%) explained that financial discipline has been the outstanding success of using FFARS to manage funds in schools. However, regarding the differences, other aspects that show improved management of school findings include the increase of accountability which is supported by 47 (21.0%) respondents, transparency in using school funds supported by 29 (12.9%) respondents, simplifying budget formulation supported by 28 (12.9%) respondents and producing financial reports on time supported by 28 (12.5%) respondents.

The findings established in Table 4.3 are essential features of an effective finance movement in public institutions like school. Those findings were supported by interview data analysis. According to various secondary school stakeholders, applying FFARS facility in public secondary schools has solved problems related to misuse of funds, absence or delay of reports of how school funds have been used, and failure to hold accountable heads of school or teachers who used to misuse school funds raised from contributions and other donors. Reporting on how FFARS is useful nowadays as compared to the past, a stakeholder from quality assurer's category explained,

In the past before FFARS was used in schools, we also used to have many contributions from parents. One of the areas parents lose confident with teachers is on the proper use of the contributions. Sometimes it was raised when we visited school to talk to parents; they could report teachers as thieves to their money. Parents are the key component of school success who need to be informed of things going on in school including how money is used. FFARS has solved this problem because reports are produced on time and whenever demanded may be provided by school bursar or the heads of school (SQA1, 2022).

The response from SQA1 discloses that there is positive improvement in managing school funds after introducing FFARS programme. The findings from stakeholders extracted from questionnaire and interview findings are supported by literatures regarding the innovativeness on effective management of funds in public institutions (USAID & URT, 2020; URT, 2021; Godda, 2018).

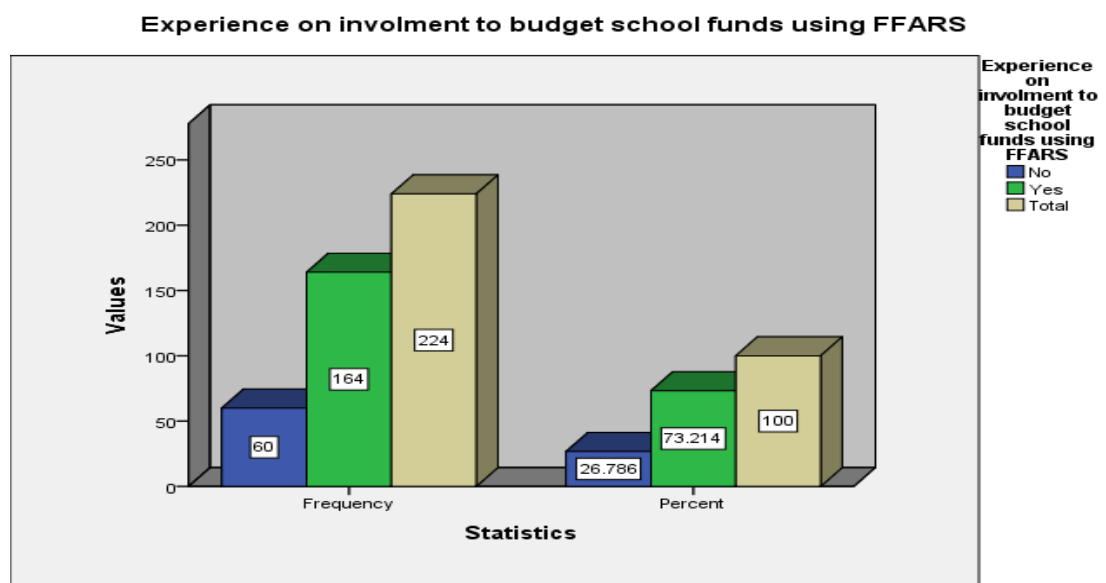
The application of FFARS in schools is a commendable government strategy to solve financial related issues at its local government service delivery points. For instance,

the FFARS training manual has stipulated that the implementation of FFARS has been a significant development to improve planning and reporting system as well as expenditures tracking in local government authorities (USAID & URT, 2017).

4.3.3 Stakeholders' Views Regarding Participation in the Budget Formulation

Process at School Level

Another area of examining the awareness of school heads and accountants on the FFARS in managing financial resources was to capture the budget formulation process at school level with the assumption that FFARS is part and parcel of the process. Respondents were asked whether they have been involved in budgeting school income and expenditure using FFARS programme. The findings were summarised and presented in Figure 4.7.



Source: Field Data, 2022

Figure 4.7 Experience of School Level Stakeholders Participation in Budget

Process

The findings in Figure 4.7 show that the majority 164 (73.21%) of the respondents had been involved in school budget formulation process while 60 (26.79%) had never been involved in the process. The findings therefore inform that budgeting process is participatory in nature.

Participatory practices in school budget formulation are also commended in literatures. Mogen (2017) elaborates that school budgeting process is integrative among students, teachers, and management board and community members. The process serves as the means for ensuring accountability and efficiency in the utilization of school resources at the same time becoming an avenue for proper communication and relationship between schools, top management and school surrounding community. However, limitations to some of stakeholders' failure to participate in budget formulation were also captured and summarised in table 4.4.

Table 4.4: Reasons for not being involved in school budgeting process

Responses	Frequency	Percent	Valid Percent	Cumulative Percent
not member of school management committee	25	11.2	11.2	11.2
no platform to engage staff in budgeting	11	4.9	4.9	16.1
not interested	7	3.1	3.1	19.2
not important	8	3.6	3.6	22.8
not applicable	164	73.2	73.2	96.0
deliberately not involved	9	4.0	4.0	100.0
Total	224	100.0	100.0	

Source: Field Data, 2022

As observed from Table 4.4, out of 60 (26.79%) respondents who were not involved in the school budget process; 25 (11.2%) said they were not part of the process

because they were not members of the school management team. The findings in Table 4.4 inform that respondents have understanding that budgeting process is done by school management team. This is contrary to findings by Mogen (2017), who have established that to a large extent budgeting process should involve consultation of teachers and school community at large so as to bring a sense of budget ownership among education stakeholders.

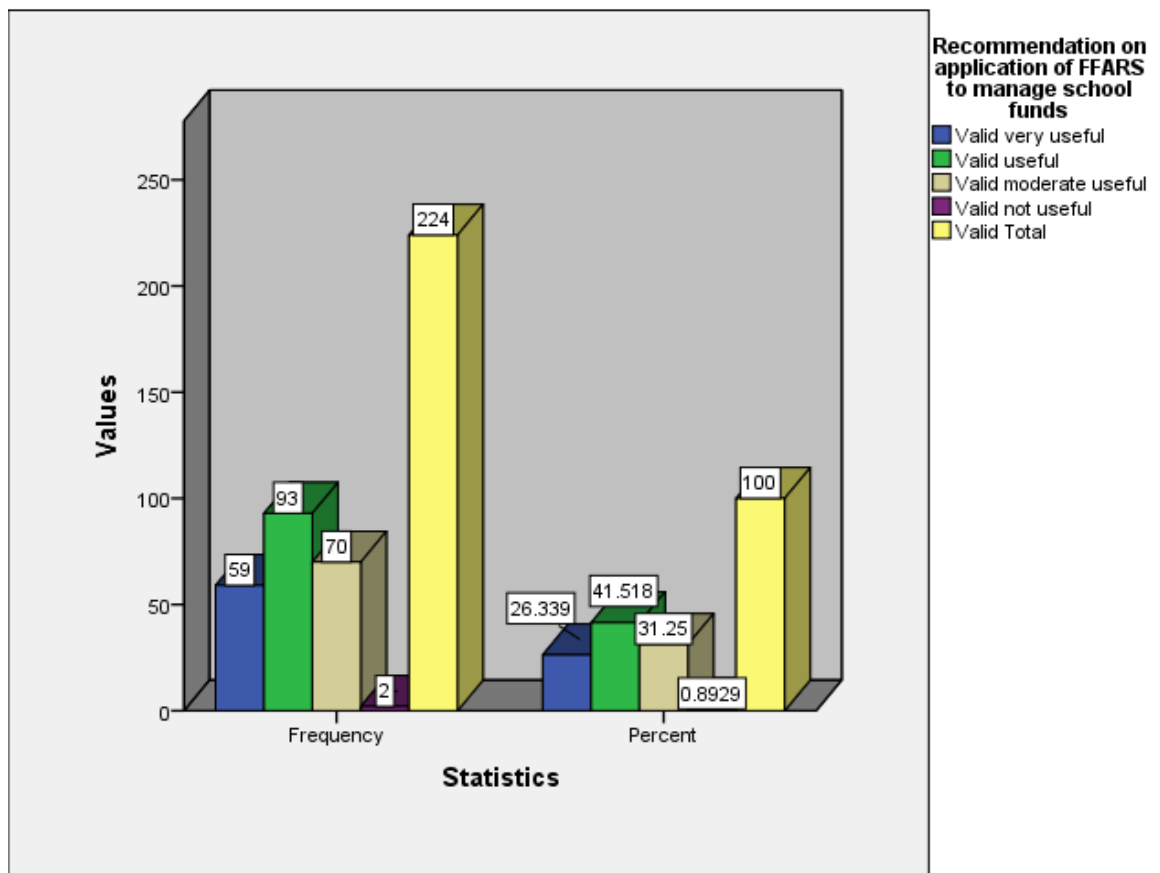
Lack of involvement of some educational stakeholders poses a threat to the implementation process of the school budget. Community members who are involved in the budgeting process are more likely to participate fully in the implementation process of the school budget. To the contrary, if some community members are not involved in the budgeting process, they are unlikely to cultivate a sense of ownership of the school budget. This may result in their failure to commit themselves to effective school budget implementation.

4.4 Success of FFARS in Managing Public Secondary School Financial Resources

The second objective of the study was intended to assess the success of FFARS application in managing public secondary schools finance resources. Survey and interview methods were used to collect data from the field. The specific issues to analyse were: How do stakeholders assess the use of FFARS in managing school funds? And what was the direct contribution of FFARS in school transactions?

4.4.1 Stakeholders Comments on the Success of the Application of FFARS in Managing School Funds

On one hand, the study intended to find out the overall views of stakeholders on the application of FFARS in public secondary schools. The findings from the closed ended questionnaire were recorded as shown in Figure 4.8.



Source: Field data, 2022

Figure 4.8: Recommendations on the use of FFARS to manage school funds

The findings in Figure 4.8 show that the major category, about 93 (41.52%), commented that FFARS is useful, followed by 70 (31.25%) who commented that it is moderately useful, and finally 59 (26.34) commented that FFARS is very useful.

Overall, the category of respondents who commented that FFARS is useful is about 152 (67.86%), which represent a positive outlook on the application of FFARS in managing school funds.

Similarly, interview data analysis disclosed that there were positive views regarding implementation of FFARS in managing school funds. From interview sessions, stakeholders commended that FFRAS has been so useful to manage school funds by facilitating easy payments, keeping records of all school transactions, control school revenues, and instil disciplines on implementing school budgets. One head of school commented,

FFARS is very useful in controlling school accounts and making easy work of school management to track school expenditures. Among the advantages for using FFARS are easy payments for various school purchases, easy generating financial reports, easy and manageable records on payments and receipts, and monitoring of school budget in terms of what you want to purchase and the availability of vote to support which was not the case before (HOS3, 2022).

The comments from HOS3, which represents other heads of school, is an assurance that FFARS is useful in managing school funds as was established from questionnaires findings. Also, from education officers FFARS was regarded useful in a number of ways including reduced auditing quarrels in schools, availability of on time finance reports and improved finance disciplines among heads of schools. One such argument was raised by education officers who pointed out,

Before the introduction of FFARS, we used to have a lot of auditing quarrels due to poor finance records by school bursars or heads of school. We appreciate the coming of this technology that heads of school and bursars are now able to keep finance records electronically and retrieved whenever needed. It has paved a way for auditors to monitor good usage of educational resources, helped good use of government resources as intended, and minimised misunderstanding since the facility provides transparency (DSEO1, 2022).

The arguments raised by the DSEO1 are an indication that FFARS has been useful not only to School level community but also to the district level stakeholders. It is much useful to educational supervisors and managers.

However, its effective utilization country-wide depends largely on two preconditions: the existence of reliable and cheap internet services all over the country and the availability of mobile electronic gadgets such as PCs or smart phones to the heads of school and school bursars. Heavy government investment in this sector is of paramount importance if FFARS is to yield the desirable and expected results intended to improve the financial performance of the government schools.

4.4.2 Contributions of Implementing FFARS on School Transactions

Close ended questionnaires were used to collect data, where respondents were required to tick up to four options from the given alternatives. The findings regarding the contributions of FFARS in managing school transactions are presented in Table 4.4.

Table 4.5: Contributions of implementing FFARS on School Transactions

Themes	Responses		Percent of Cases	
	N	Percent		
Contribution of FFARS on school transactions	produce expenditure report on time	141	16.2%	63.8%
	spend school funds on priority issues	160	18.4%	72.4%
	Keep community aware of school funds allocation and expenditures	109	12.6%	49.3%
	Simplify preparation of school budget	150	17.3%	67.9%
	proper record of all school financial transactions	94	10.8%	42.5%
	Help school board to make informed decisions about school progress	50	5.8%	22.6%
	limit school heads from misusing school funds	124	14.3%	56.1%
	increase teachers voice on school finance uses	40	4.6%	18.1%
	Total	868	100.0%	392.8%

Source: Field data, 2022

The findings from Table 4.5, show that four major contributions of implementing FFARS in school transactions include spending school funds on priority issues, simplifying budget preparations, production of expenditure reports on time, and limiting heads of school from misuse of school funds.

The study also examined stakeholder's attitudes on the use of FFARS in managing school funds where Likert scale findings were summarised in Table 4.6.

Table 4.6: Attitude on the Effectiveness of FFARS in Management of School Funds

Attitude	Responses		Percent of Cases	
	N	Percent		
Community members understanding of FFARS	strongly agree	229	31.3%	375.4%
	Agree	350	47.9%	573.8%
	Neutral	104	14.2%	170.5%
	Disagree	30	4.1%	49.2%
	strongly disagree	18	2.5%	29.5%
Total	731	100.0%	1198.4%	

Source: Field data, 2022

From the Table 4.6, it is disclosed that the majority of responses 350 (47.9%) followed by 229 (31.3%) confirmed that the respondents agreed that FFARS is effective in managing school funds. The findings were supported as explained under section 4.4.1, regarding the usefulness of implementing FFARS in secondary schools.

The findings on the usefulness of FFARS and its contributions on school transactions are well elaborated in USAID and URT (2020). Among many usefulness of FFARS, the following have been noted to be the rationale behind implementing it at school levels: to facilitate procurement which is consistent with internal controls, to provide accounting details for transactions for facility level funds received and spent, to provide bank reconciliations, and finally, to provide on time financial reports to LGAs, Ministry, and other funders.

4.5 Challenges Facing the Application of FFARS in Public Secondary Schools

The third objective intended to examine the challenges facing implementation of FFARS in public secondary schools. The study in particular examined the main challenges which FFARS users are facing in managing school funds. Data were collected using closed ended questionnaires where respondents were required to choose up to five options followed but also interview method was used to complement the findings from questionnaire data. The findings from questionnaire data analysis were summarised as presented in Table 4.7.

Table 4.7.Challenges Faced in Using FFARS to Manage School Funds

Themes	Responses		Percent of Cases	
	N	Percent		
Main challenges in using FFARS	Unreliable internet services	156	14.5%	70.6%
	Unavailability of internet services	109	10.1%	49.3%
	Unreliable availability of electricity	95	8.8%	43.0%
	Unavailability of electricity	96	8.9%	43.4%
	Low knowledge of using computers among FFARS users	134	12.4%	60.6%
	Lack of proper training on application of FFARS in schools	103	9.5%	46.6%
	Reluctant of heads of school to use FFARS	61	5.7%	27.6%
	Budgeting skills using FFARS among heads of school	62	5.7%	28.1%
	Failure of FFARS application software to capture all activities at school level	64	5.9%	29.0%
	Not friendly to rural area schools	134	12.4%	60.6%
	Delay to effect payments as compared to manual system of managing funds used in the past	65	6.0%	29.4%
	Total	1079	100.0%	488.2%

Source: Field Data, 2022

From Table 4.7, the five major challenges facing the implementation of FFARS include a) unreliable internet services 156 (70.6%), low knowledge on the use of computers among FFARS users 134 (60.6%), Not friendly to rural area schools 134 (60.6%), unavailability of internet services 109 (49.3%), and lack of proper training on the application of FFARS in schools 103 (46.6%).

During interview data analysis, it was disclosed that there are several challenges facing the implementation of FFARS in secondary schools. Although, FFARS has been commended as being more useful in managing school funds, interview highlighted that FFARS is facing challenges related to technical and infrastructural issues. For example, the main challenges faced by FFARS users include lack of electricity in some of the secondary schools located in villages outside the electricity network, delay of payment when there is poor network, need of computer literacy in order to use the facility, and poor internet services in some areas interior. One user of FFARS explained,

The programme is good but for our areas, which are in Mbeya District Council of which most of them are interior have limited internet accessibility. Some areas have very low internet connectivity, while other areas have no connectivity at all so you find school bursars moving from one location to other searching for internet connectivity. Another area where we are facing challenges is finance knowledge and skills. We are teachers by profession but because you have to do other jobs assigned by your head, it gives us challenges on using FFARS to reconcile receipts and expenditure (SBU4, 2022).

The explanation from the school bursar is an indication that FFARS implementation is not friendly welcomed in some areas because of lacking supportive facilities such as electricity and internet accessibilities.

Another user reported that, the system is as rigid as no allowance is made to use funds on actual and current need of the school. The use of vote and codes in the FFARS limit users to solve some of the challenges arising in school which was not captured and configured in the FFARS (SBU1, 2022).

Suffice to note that interview findings supported questionnaire findings on challenges facing FFARS users. The study therefore informs that implementation of FFARS in rural areas face some challenges which limit its effectiveness as intended by the government.

Available literatures also support the findings arrived in the study that still there are some challenges that need to be addressed in order to reap the potential of FFARS programme in managing school funds. One study by Mapunda (2021) on accessing challenges faced by FFARS users in local government authorities came out with several challenges such as the system being not friendly with poor networks, shortage of system user's infrastructures, unskilled facility financial committees, and regular changes of guidelines.

Other reported challenges are poor infrastructures and working facilities, poor financial recording, staff multitasking, and lack of accountability. Another recent study on the effectiveness of FFARS by Ling'hawa and Mhagama (2022) reports that the challenges facing FFARS users include limited accessibility to internet, shortage of ICT infrastructures for FFARS and infrastructures for IT experts.

Basing on the above findings, it is imperative that deliberate measures have to be undertaken to ensure internet accessibility in all areas across the country. Secondly, thorough training of the heads of school and school bursars is of utmost importance in order to guarantee a successful application of FFARS in government secondary school all over the country.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter presents the summary of the study, the conclusion and the recommendations for action and policy. The current study was about examining the effectiveness of facility financial accounting and reporting system (FFARS) in managing financial resources in public secondary schools in Tanzania: A case of Mbeya District. The presentation of the summary has been organised under the specific objectives while the conclusion presents overall study findings.

5.2 Summary of the Study

The study was conducted to investigate the effectiveness of FFARS in Government secondary schools by selecting Mbeya Region as the case study. It was guided by three specific objectives: i) To examine the awareness of school heads and accountants on the use of FFARS, in managing financial resources, ii) To assess the success of FFARS in managing public secondary school financial resources and iii) To examine the challenges facing the application of FFARS in public secondary schools.

The data were collected using survey method where opened-ended questionnaires as well as Likert scale items were used concurrently. The aim of using open and closed questionnaires was to capture both numerical and non-numerical data from the respondents. Additionally, interview method enabled the researcher to collect

qualitative data from the respondents who were concerned with administration and decision making on school funds from school to district levels. Using questionnaire method to collect data guaranteed collection of sufficient data for the study by involving 224 participants.

The following findings were obtained basing on the research objectives:

5.2.1 Awareness of School Heads and Accountants on the FFARS, in Managing Financial Resources

The study has disclosed that heads of school and school bursars have sufficient awareness on how FFARS is used to manage school funds. Furthermore, it was found that FFARS in schools has been very useful in a number of ways such as easing the process of budgeting, increasing transparency on the use of school funds, increasing accountability of school heads on school funds, and finance discipline in schools. Also, the study found that FFARS has increased effective implementation of school budget because of being strict on codes and votes established in the budgeting process.

5.2.2 Success of FFARS in Managing Public Secondary Schools Funds

The study disclosed that FFARS implementation in secondary schools is regarded as useful as compared to hard copy records of financial transactions used before its introduction. The study disclosed that among the major successes of implementing FFARS in public secondary schools include spending school funds on priority issues, simplifying budget preparations, production of expenditure reports on time, and limiting heads of school from misuse of school funds.

5.2.3 Challenges Facing the Application of FFARS in Public Secondary Schools

The study disclosed that apart from FFARS being so useful, its implementation has experienced several challenges such as unreliable internet services, low knowledge on the use of computers among FFARS users, it is not friendly to rural area schools, unavailability of internet services, and lack of proper training on the application of FFARS in schools.

5.3 Conclusion

The current study has disclosed that FFARS programme has been so useful in managing public secondary school funds. However, the system application has not been effective in rural areas like Mbeya District Council due to lack of supportive infrastructure and technicalities on the effective use of FFARS according to the intended objectives. A lot need to be done on fixing internet services infrastructure, electricity and training personnel on the effective application of FFARS.

5:4 Recommendations for Action

For effective use of FFARS in managing public secondary school funds, the study recommends the following:

The government and other education stakeholders should provide regular in service training to heads of school and school bursars so as to raise awareness of the technology for effective use of FFARS. By so doing school heads and school bursars will be well- equipped with the necessary skills and knowledge of financial management.

There should be the provision of reliable internet services to all public secondary schools regardless of whether they are allocated in rural or urban area as it is an essential equipment to be used in a new technology. Schools allocated in rural areas face the challenge of having unreliable internet services leading to failure of the use of FFARS even though the users do use mobile internet. The reliability of the internet services will make the application of the system easy and employable to the users.

Also, there should be the provision of electricity services in public secondary schools. Any electronic devices cannot be operated without the use of electricity, so, it is an important infrastructure recommended that every secondary school should have electricity services in easing the application of FFARS.

Apart from other services, public secondary schools should be provided with the PCs. The system uses the electronic devices which are installed in the PC. So PCs are very important organ to facilitate the use of FFARS in schools.

Meanwhile, the study recommends that, there is a need of operating FFARS in Kiswahili language as there are other FFARS users who are not competent with the English language which is the one used in the system. For example, School Board Members need to know what is in the system. But even if they are given access to go through, they cannot do so because English language is not friendly to them.

The allocation of percentages on how money should be spent should be determined by schools to make the system flexible so as to attend school needs. Those percentages allocated are not sufficient to the actual use; as a result, the users normally neglect following those allocated percentages. They use those funds due to time and need.

5.5 Recommendation for Further studies

The current study was limited to examining FFARS effectiveness in managing funds in public secondary schools in Mbeya district council. The study recommends that a comparative study be conducted by comparing the management of funds in public secondary schools where FFARS is currently being implemented and the management of funds in private secondary schools where there is no use of FFARS.

REFERENCES

- Adams, J., Khan, H. T. A., Raeside, R., & White, D. (2007). *Research methods for graduate business and social Science students*. New Delhi: Sage Publications Ltd.
- American Accounting Association (1966). *Accounting*. Retrieved from <http://gbpssi.in/admin/coursepack/MBR517Lect01>.
- Biro, R. F. G. (2017). *An assessment on the effectiveness of financial management system in Tanzanian government secondary schools: The case of secondary schools in Coast region*. Dar es Salaam: The Open University of Tanzania.
- Bogdan, R. C., & Biklen, S. K. (2007). *Qualitative research for education: An + introduction to theory and methods*: Boston. A Viacom Company.
- Bryman, A. (2016). *Social research methods* (4th ed). Great Clarendon Street: Oxford University Press.
- Bunto, T. N. (2002). *Patterns and causes of school drop-out in Arusha and Arumeru secondary schools*. Unpublished Master's Dissertation, University of Dar es salaam.
- Cohen, L., Manion, L., & Morrison, K. (2000). *Research methods in education* (5th ed.). London: Routledge Falmer.
- Creswell, J. W. (2012). *Educational research: Planning, conducting and evaluating quantitative and qualitative research* (4th ed.). Boston: Pearson.
- Creswell, J. W., & Plano-clark, V. L. (2018). *Designing and conducting mixed methods research* (3rd ed.). Loss Angels: Sage.
- Davidson, E. (2004). *The progress of primary education plan in Tanzania: 2002-2004*. Dar-es-Salaam: HakiElimu.

- Edmund, S., & Lyamtane, E. (2018). *Effectiveness of the heads of schools in managing financial resources in public secondary schools in Moshi municipality*. Retrieved <https://doi.org/10.18535/ijssrm/V6i5.E101>
- Frangos, C. (2021). *Female leadership: The new approach in the workplace*. Retrieved from <https://www.forbes.com>
- Galabawa, J. (2004). *Education, poverty and inequality*. Dar es Salaam: KAD Associate.
- Galabawa, J. C. J. (2005). *Returns to investment in education: Startling revelations and alternatives before Tanzanians*. An inaugural lecture presented at the University of Dar es Salaam. Dar es Salaam: University of Dar es Salaam.
- Godha, H. (2018). Free secondary education and the changing roles of the heads of public Schools in Tanzania: Are they ready for new responsibilities? *Open Journal of Social Sciences*. Vol. 6 No 5, May 2018.
- Green, J. M. (2014). *The application of black box theory to system development*. San Diego: INCOSE.
- Greener, S. (2008). *Business research methods*. Sua Greener & Ventus Publishing ApS [eBook].
- HakiElimu (2002). *Tanzania education situation analysis*. Dar-es-Salaam: HakiElimu.
- Israel, G. D. (1992). *Determining sample size*. USA: University of Florida.
- Jabareen, Y. (2009). Building a conceptual framework: Philosophy, definitions and procedure. *International Journal of Qualitative methods*, 8(4).

- Johnson, J., & Malhoit, D. (2004). *Best brief: Best financial management practices for rural schools*. United States of America: Rural Schools and Community Trust.
- Jwaifell, M. & Gasaymeh, A. (2013). Using the diffusion of innovation theory to explain the degree of English teachers' adoption of interactive whiteboards in the modern systems school in Jordan: A Case Study. *Contemporary Educational Technology*, 2013, 4(2), 138- 14
- Kenton, W., & James, M. (2021). *Accountability, business, corporate finance and accounting*. Retrieved from <https://www.investopedia.com/terms/a/accountability,asp>
- Kinuthia, V.W. (2012). *The impact of financial controls on financial efficiency if free secondary school*. Retrieved from <https://erepository.uonbi.ac.ke>
- Kothari, C. R. (2004). *Research methodology: Methods and techniques* (2nd ed.). Ansari Road, Daryaganj, New Delhi - 110002: New Age International (P) Limited, Publishers.
- Kumar, R. (2011). *Research methodology: A step-by-step guide for beginners* (3rd ed.). 55 City Road London EC1Y 1SP: SAGE Publications Ltd.
- Lapierre, T. A. (2009). *Marital status and depressive symptoms over time: age and gender variations*. Retrieved from <https://doi.org/10.1111/j.1741>
- Lawson, A. (2012). *Evaluation of public finance management reforms: Burkinafasao, Ghana and Malawi 2001-2010: Final Synthesis Report*. SIDA, DANIDA and AfDB.
- Ling'hwa, J. & Mhagama, M. (2022). Effectiveness of the Facility Financial accounting and Reporting System in managing public secondary school funds

in Nyamagana District, Tanzania. *Journal of Research Innovation and Implication in Education*, 6(4)111-126.

Longman Business Dictionary (Online source 2022). *Public funds*. Retrieved from <https://www.Idoceanline.com/dictionary/public.funds>.

Maharshi Dayanand University (2004). *Finance management*. Retrieved from <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf>

Mapolisa, T. (2014). Challenges faced by school heads in the management of school finances. *Journal of Humanities and Social Science//Vol. 3(4) 1-5*. Retrieved from www.Novaexplore.com.s

Mapunda, I. (2021). Challenges associated with effective implementation of facility financial accounting and reporting system in local government authorities. *Journal of Effectiveness of Facility Financial System*. Retrieved from <https://repository.iaa.ac.tz>.

Marshall, A. (1920). *Industry and trade*. London: Macmillan and Co., Limited.

Mertens, D. M. (2014). *Research and evaluation in education and psychology: Integrating diversity with quantitative, qualitative and mixed methods*. California: Sage publications

Mestry, R. (2006). The functions of school governing bodies in managing school finances. *South African Journal of Education*, 26(1): 27-38.

Mestry, R. (2013). *A critical analysis of legislation on the financial management of public schools: A South Africa perspective*.

Mezioebi, D. I., Oyeuku, E. K., Ezegbe, B. N., & Igbo, J. (2012). Gender issues in the implimentation of social studies curriculum in Nigerian Universities. Retrieved from <https://eric.ed.gov>

- Mogen, N. O. (2017). *Budgetary process and budget variance in public secondary school in Rongo Constituency, Mngori Country, Kenya*. [Master Dissertation. Kenyatta University]. Retrieved from <https://www.semanticscholar.org>
- Ndyali, H. N. (2013). *The role of school head in enhancing students' academic performance in community secondary schools in Mbeya urban*. [Master dissertation]: The Open University of Tanzania.
- Nyerere, J. K. (1968). *Freedom and socialism*. Dar es Salaam: Oxford University Press.
- Okon, F. I., Akpan, E. O., & Ukpong, O. U. (2011). Financial control measures and enhancement of principals' administrative effectiveness in secondary schools in Akwa Ibom State. *African Journal of Scientific Research*, 7, 335-342. Retrieved from http://www.journalsbank.com/ajsr_7_1.pdf
- Okuni, A. (2004). *Basic education and poverty reduction: Policy implications of poor People's perceptions and meaning of education in Uganda*. Retrieved from <https://www.africabib.org>
- Olu, S. A. (2012). Innovative strategies for financial management in Nigeria public secondary schools. *US-China Review B* 2(2012), pp.224-235
- Onwuegbuzie, A. J., & Leech, N. L. (2005). On becoming a pragmatic researcher: The important of combining quantitative and qualitative research methodologies. *International Journal of Social Research Methodology*, 8,375-387. <http://dx.doi.org/10.1080>
- Opong, R. J. & Cabardo, O. (2016). Levels of Participation of the School Stakeholders to the Different School-Initiated Activities and the

- Implementation of School-Based Management. *Journal of Inquiry & Action in Education*, 8(1),2016.
- Ottieno, O. H., Kute, A. B., & Yambo, O. J. M. (2016). Effects of financial budgeting in the management of public secondary schools in Uriri Sub-County, Migori County, Kenya. *European Journal of Research and Reflection in Educational Sciences Vol.4, No.2, Pp 1-7*
- Pruzan, P. (2016). *Research methodology: The aims, practices and ethics of science*. Denmark: Springer.
- Rajan, R. (1999). *The State of Education in Tanzania. Crisis and Opportunity*. Tanzania: Kuleana.
- Rogers, E. M. (2003). *Diffusion of innovations (5th Ed.)*. New York: Free Press.
- Rubin, A., & Babbie, E. (2011). *Research methods for social works (7th Ed.)*. USA, Belmont: Brooks/Cole.
- Sahih, I. (2006), Detailed review of Rogers' diffusion of innovations theory and educational technology-related studies based on Rogers' theory. *The Turkish Online Journal of Educational Technology – TOJET April 2006 ISSN: 1303-6521 volume 5 Issue 2 Article 3*
- Saunders, M., Lewis, P., & Thornhill, A. (2009). *Research methods for business students (5th ed.)*. England: Public Prentice Hall, Financial Times.
- Singh, Y. K. (2006). *Fundamentals of research methodology and statistics*. New Delhi: New Age International (P) Limited.
- Sospeter, M. (2022). Prospects and challenges on public funds management: The reflection from Head of schools in Tanzania. *International Journal of Advanced Research and Publications*. Retrieved from <http://www.ijarp.org>

- Steer, L. & Smith, K. (2015). *Financing education: Opportunities for global action*. Retrieved from <https://files.eric.ed.gov>
- Sumbizi, E. J. & Kyando, N. M. (2022). Perceptions of stakeholders on the value of post-primary education as a determinant to pupils' learning motivation: A perspective to transition into secondary level schooling. *MUST Journal of Research and Development (MJRD) Volume 1 Issue 5, March 2022*.
- Tashakkor, A. & Teddlie, C. (1998). *Mixed methodology: Combining qualitative and quantitative approaches*. Thousand Oaks, California: Sage Publication.
- Thenga, C. M. (2012). *Managing schools funds in selected secondary Schools in Gauteng Province*. [Master Dissertation, University of South Africa]. Retrieved from <http://hdl.handle.net/10500/7061>
- UNESCO (2000). *The Dakar frame work for action*. Dakar: GreenNet
- URT. (1995). *Education and training policy*. Tanzania: MOEVT.
- URT. (2001). *Basic education master plan (BEMP): Medium term strategic and programme framework 2000-2005*. Dar es Salaam: MoEC.
- URT. (2006). *Education and training sector development program: Primary education development program II*. Dar es Salaam: URT.
- URT. (2008). *Education Sector Development Programme (2008-17)*. Dar es Salaam: MoEVT.
- URT. (2014). *Sera ya elimu na mafunzo*. Tanzania: MoEST.
- URT. (2019). *Pre-primary, primary, secondary, adult and non-formal education statistics*. Dodoma: President's Office- Regional Administration and local Government.

- URT. (2022). *Population and housing census: Population distribution by administrative areas*. National Bureau of Statistics.
- USAID-TANZANIA (2020). *Road to results: PLANREP and FFARS as bookends of facility autonomy improved malaria service delivery*.
- Warfird, K. M. (2010). Testing a diffusion of innovations in education model (DIEM). *The Innovation Journal: The Public Sector Innovation Journal*, Volume 10(3), 2010, article 7.
- Wigmore, I. (2014). *Transparency*. Retrieved from <https://whatis.techtarget.com>
- Zhang, J., Peng, X., Liu, C., Zhang, H., & Iwaloye, O. o. (2015). Public satisfaction with health system in China: Rural and Geographic variation. Retrieved from *BMC Health Services Research (2015) 15:71 DOI 10.1186/s12913-015-0726-2*
- Zhang, X., Yu, P., Yan, J. & Spil, I. T. (2015). *Using diffusion of innovation theory to understand the factors impacting patient acceptance and use of consumer health innovations: A case study in a primary care clinic*. Retrieved from *BMC Health Services Research (2015) 15:71 doi 10.1186/s12913-015-0726-2*

APPENDICES

Appendix I: Questionnaire for Teachers, Ward Education Officers, School Bursars, and School Board Members

I, Mariamu Emanuel, undertaking Master in Education, Administration, Planning, and Policy Studies. I am working on the research topic entitled: The Effectiveness of Faculty Financial Accounting and Reporting System (FFARS) in managing financial resources in public secondary school in Tanzania: A case of Mbeya district council. The general objective of this study is to investigate the effectiveness of FFARS in managing financial resources in public secondary schools in Mbeya district council.

I therefore request you to assist me in gathering the required information as per the application of Faculty Financial Accounting and Reporting System in government secondary schools. Please may you respond to these questions? The information given will be used for the purpose of this research only and not otherwise.

I. DEMOGRAPHIC DATA (Tick where you belong)

A. Gender

1. Male
2. Female

B. Occupation (tick the correct response)

1. Teacher
2. Ward education officer
3. School Board member

C. Highest level of Academic Qualification (circle the answer)

1. Diploma
2. Bachelor degree
3. Master's degree
4. Ph.D.
5. Others

D. Experience on the current position (Tick where you belong)

1. Below one year
2. One year to three years
3. Four years to seven years
4. Eight years and above

E. Marital Status (circle the answer)

1. Single
2. Married
3. Divorced

II. PERSONAL RESPONSES

- 5 Based on your experience, how do you recommend your head of school understanding on managing school fund using FFARS? (**tick one response appropriate to you**)

5.2 very good

5.3 good

5.4 Moderate

5.5 Poor

5.6 not sure

6 Based on your experience, how do you recommend your school bursa/accountants' understanding on managing school fund using FFARS? (**tick one response appropriate to you**)

6.2 very good

6.3 good

6.4 Moderate

6.5 Poor

6.6 not sure

7 Is there any differences in managing school funds you have noted between the times when there was no use of FFARS and now when FFARS is being used?

a) YES/NO (**circle your response**)

b) give a brief explanation to your answer in part (a)

8 Have you ever been involved in budgeting school income and expenditure using FFARS programme? YES/NO (**circle the answer**)

9 If your answer in number 4 is NO, give reasons for your response in just few sentences_____

10 How do you recommend application of FFARS in managing school funds? (**tick one response**)

10.2 very useful

10.3 useful

10.4 Moderate useful

10.5 Not useful

11 What seem to be open and direct contributions of implementing FFARS on school transactions? **(tick up to four choices)**

11.2 producing expenditures reports on time

11.3 spending school funds on priority issues

11.4 Keeping school community aware with expenditures of funds allocated to school

11.5 Simplifying preparation of school budget

11.6 Proper recording of all school financial transactions

11.7 help school board to make informed decisions about school progress

11.8 limit school heads from misusing school funds

11.9 increased teachers voice on using school funds

12 What seem to be the main challenges in using FFARS to manage school funds? **(tick up to five)**

12.2 unreliable internet services

12.3 unavailability of internet services

12.4 unreliable of electricity

12.5 unavailability of electricity

12.6 low knowledge of using computers to the users

12.7 lack of proper training of using FFARS among users

12.8 reluctant of heads of school to use FFARS

12.9 Budgeting skills using FFARS among heads of schools

12.10 Failure of FFARS managing software to capture all activities at the school level

12.11 Not friendly to rural area schools

12.12 Delay to effect payments as compared to manual system of managing funds used in former days.

**Appendix II: Likert Scale items to measure attitudes and perception from
School bursar and school board members**

I, Mariamu Emanuel, undertaking Master in Education, Administration, Planning, and Policy Studies. I am working on the research topic entitled: The Effectiveness of Faculty Financial Accounting and Reporting System (FFARS) in managing financial resources in public secondary school in Tanzania: A case of Mbeya district council. The general objective of this study is to investigate the effectiveness of FFARS in managing financial resources in public secondary schools in Mbeya district council.

I therefore request you to assist me in gathering the required information as per the application of Facility Financial Accounting and Reporting System in government secondary schools. Please may you respond to these questions? The information given will be used for the purpose of this research only and not otherwise.

Instructions: Tick in a column beside the item to which you want to explain the level of accepting or failing to accept the statement item. The value of each response is indicated by a number in respective column, where strongly accepted item carry 5 rating and the least accepted 1 rate.

Statement/item	Strongly Agree (1)	Agree (2)	Neutral (3)	Disagree (4)	Strongly Disagree (5)
1.I certainly know what is facility financing accounting and reporting system (FFARS)					
2. I know certainly how FFARS is used in the course of managing school funds					
3.I know how to use FFARS					
4.I attended a seminar training on how to use FFARS					

5.FFARS has simplified management of school funds					
6. The school bursars in our school is well-informed about FFARS					
7. There are more advantages than disadvantages of using FFARS in Secondary schools					
8. FFARS has enhanced use of financial resources according to school priorities.					
9.FFARS has greatly improved school budgeting process					
10.More training is needed to school administration on the use of FFARS					
11. FFARS is limiting school administration to misuse school funds					
12.FFARS has increased bureaucracy in school finance transactions					

13 What suggestions do you give in order to overcome the challenges in using FFARS to manage school funds? (Please mention them).

- a)
-
-
- b)
-
-
- c)
-
-

- d)
.....
.....
- e)
.....
.....
- f)
.....
.....

Appendix III: An Interview Guide for the Heads of School

Introduction

The following questions are designed to collect information on the application of Facility Financial Accounting and Reporting System (FFARS) in Government secondary schools. Please respond to these questions. The information that you give will be used for the purpose of this research only

Interview questions:

1. What do you understand by the term FFARS?
2. What do you think are the reasons for the Government to introduce FFARS in Government secondary schools in Tanzania?
3. To what extent do you know how to use FFARS?
4. Would you like to attend a seminar on FFARS application? Why?
5. What are the advantages of using FFARS in managing school financial resources?
6. What are the disadvantages of using FFARS in managing school resources?
7. What challenges do you face when using FFARS?
8. What suggestions do you make in order to overcome those challenges?

THANK YOU FOR YOUR COOPERATION

Appendix IV: An Interview Guide for the District Secondary Education

Accountant

Introduction

The following questions are designed to collect information on the use of Facility Financial Accounting and Reporting System (FFARS) in Government secondary schools. Please respond to these questions. The information that you give will be treated as confidential and will be used for the purpose of this research only.

Interview questions

1. What is the meaning of FFARS?
2. When was FFARS introduced in Government secondary schools in Tanzania?
3. Why was FFARS introduced in Government secondary schools in Tanzania?
4. What would you consider as achievements of FFARS in managing financial resources in Government secondary schools in Tanzania?
5. What do you think are the demerits of using FFARS to manage financial resources in government secondary schools in Tanzania?
6. What aspects of financial management has FFARS failed to cover in Government secondary schools in Mbeya District?
7. What challenges are facing the use of FFARS in managing financial resources in Government secondary schools in Mbeya District?
8. What suggestions do you make in order to improve the performance of FFARS in Government secondary schools in Tanzania?

THANK YOU FOR YOUR COOPERATION

**Appendix V: An Interview Guide for the District Secondary Education Officers,
WEO, and School Quality Assurers**

1. What is the meaning of FFARS?
2. When was FFARS introduced in Government secondary schools in Tanzania?
3. Why was FFARS introduced in Government secondary schools in Tanzania?
4. What would you consider as achievements of FFARS in managing financial resources in Government secondary schools in Tanzania?
5. What do you think are the demerits of using FFAIRS to manage financial resources in government secondary schools in Tanzania?
6. What aspects of financial management has FFARS failed to cover in Government secondary schools in Mbeya District?
7. What challenges are facing the use of FFARS in managing financial resources in Government secondary schools in Mbeya District?
8. What suggestions do you make in order to improve the performance of FFARS in Government secondary schools in Tanzania?

THANK YOU FOR YOUR COOPERATION

Appendix VI: An Observation Check List in Secondary School Offices

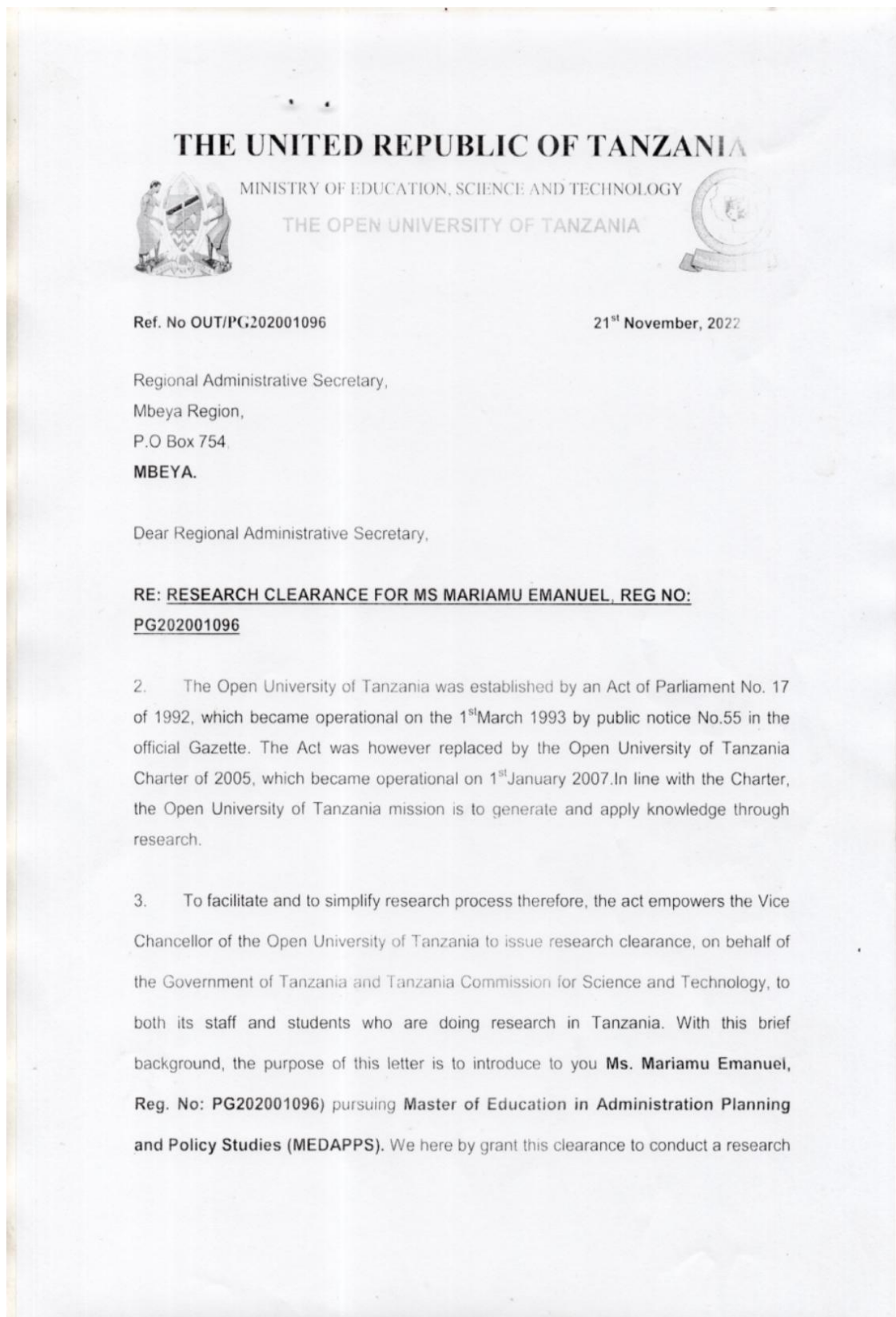
INTRODUCTION

The following observation check-list are designed to collect information on the application of Facility Financial Accounting and Reporting System (FFARS) in Government secondary schools.

1. Payment vouchers
2. Check lists
3. Cash books
4. Receipts
5. Reconciliation reports
6. Budgetary minutes of the School Management Team

THANK YOU FOR YOUR COOPERATION

Appendix VII: Research Clearance Letter from The Open University of Tanzania

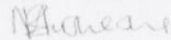


titled "Effectiveness of Facility Financial Accounting and Reporting System (FFARS) in Managing Financial Resources in Public Secondary Schools in Tanzania: A Case of Mbeya District". She will collect her data at Mbeya District Secondary Schools in Mbeya Region from 22nd November to 23rd December 2022.

4. In case you need any further information, kindly do not hesitate to contact the Deputy Vice Chancellor (Academic) of the Open University of Tanzania, P.O.Box 23409, Dar es Salaam. Tel: 022-2-2668820. We lastly thank you in advance for your assumed cooperation and facilitation of this research academic activity.

Yours sincerely,

THE OPEN UNIVERSITY OF TANZANIA



Prof. Magreth S. Bushesha

For: **VICE CHANCELLOR**

Appendix VIII: Research Permit Letter from the Regional Administrative Secretary

Mbeya

THE UNITED REPUBLIC OF TANZANIA
PRESIDENT OFFICE
REGIONAL SECRETARIAT AND LOCAL GOVERNMENT

MBEYA REGION
Telegram: "regcom"
Telephone No: 025-2504045
Fax No.025-2500889
E-mail: ras@mbeya.go.tz
In reply please quote:



Regional Commissioner's Office,
Regional Commissioner's Building,
Uzunguni Road,
P.O. Box 754,
MBEYA.

Ref: DA.191/228/01/437

29 November 2022

District Administrative Secretary,
P.O. Box 255,
MBEYA.

Re: **RESEARCH PERMIT**

Reference is made to the captioned subject above.

2. May I introduce to you **Ms. Mariamu Emanuel** who is a student at The Open University of Tanzania.
3. At the moment she is conducting research on issues related to Education Administration Planning and Policy Studies titled "**Effectiveness of Facility Financial Accounting and Reporting System (FFARS) in Managing Financial Resources in Public Secondary Schools in Tanzania: A Case of Mbeya District.**"
4. The permit is given from **29th November, 2022 to 23rd December, 2022.** Please assist her accordingly.

Denis Nyoni
For: **REGIONAL ADMINISTRATIVE SECRETARY
MBEYA**

Copy:


- Vice Chancellor,
The Open University of Tanzania.
- **Ms. Mariamu Emanuel.**

Appendix IX: Research Permit Letter from the District Administrative Officer

Mbeya

**THE UNITED REPUBLIC OF TANZANIA
PRESIDENT'S OFFICE
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT**

MBEYA REGION
TELEGRAM: "ADMIN".
Telephone No: 502309.
Fax No. 025-2502567.
EMail: das.mbeya@mbeya.go.tz
In reply please quote:



DISTRICT COMMISSIONER'S OFFICE,
P.O. Box 255,
MBEYA.

Ref. No. AB.120/369/01/F/79 30th November, 2022

District Executive Director,
P.O. Box 599,
MBEYA.

RE: RESEARCH PERMIT

Please refer to the above captioned subject.

2. May I introduce to you **Ms. Mariamu Emanuel** who is a student at The Open University of Tanzania.
3. At the moment she is conducting research on issues related to Education Administration Planning and Policy Students titled "Effectiveness of Facility Financial Accounting and Reporting System (FFARS) in Managing Financial Resources in Public Secondary Schools in Tanzania: A case of Mbeya District.
4. The permit is given from 29th November, 2022 to 23rd December, 2022. Please assist her accordingly.



Adelia Kifungu
Adelia Kifungu
**For: DISTRICT ADMINISTRATIVE SECRETARY
MBEYA**

*ny. KATIBU TAWALA WILAYAT
MBEYA*

Copy: Vice Chancellor,
The Open University of Tanzania.

Ms. Mariamu Emanuel.

Appendix X: Research Permit Letter from the District Executive Director Mbeya


THE UNITED REPUBLIC OF TANZANIA
PRESIDENT'S OFFICE
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT


MBEYA DISTRICT COUNCIL

In reply please quote:
 Ref. No. MDC/SED/18/2097/117 21/12/2022

Heds of all Secondary Schools,
MBEYA DISTRICT COUNCIL,


REF: RESEARCH PERMIT

Please refer to the above captioned subject

I introduce to you **Ms Mariamu Emmanuel** who is a student at The Open University of Tanzania.

A permit is granted to her from 29th November, 2022 to 23rd December, 2022 for conducting research on issues related to Education Administration, Planning and policy studies titled "Effectiveness of Facility Financial Accounting and Reporting System (FFARS) in managing financial Resources in Public secondary schools in Tanzania: A case study of Mbeya District.

Please, assist her accordingly


 Aliko T. Mbuba
For DISTRICT EXECUTIVE DIRECTOR
MBEYA DISTRICT COUNCIL
 Kny. MKURUGENZI MTENDAJI
 HALMASHAURI YA WILAYA YA MBEYA
 S. L. P. 599
 MBEYA

Jengo la Ofisi ya Kata Inyala, S.L.P. 599 Mbeya, Simu : +255 734 189 769, Nukushi : +255 0252500128,
 Barua pepe: ded@mbeyadc.go.tz, Tovuti: www.mbeyadc.go.tz