

Exploring Perceptions of Parents on Head Teachers' Financial Management Skills in Public Primary Schools in Tanzania

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Abstract

The purpose of this study was to examine the observations of parents on head teachers' financial management skills in public primary schools in Tanzania. The study was guided by three research questions and used qualitative method, with a case study as a strategy. Interviews were used to collect data about head teachers' management of financial resources in public primary schools in Tanzania. Findings from the interviews revealed that head teachers are insufficiently skilled in financial management. Both participants demonstrated that the current disbursement procedure is necessary for school effectiveness. However, findings also revealed uncertainty and sustainability of the funding mechanisms given the current environment of financing primary education. The findings of this study are important for policy makers.

Keywords: Public primary schools, financing schools, financing financial management skills, head teachers

1. Background

In Tanzania, management of primary school finances has been a very serious issue in the last ten years. This is especially when the government of Tanzania embarked on a massive programme; the Primary Education Development Program (PEDP) which started in 2002 following the elimination of school fees. According to the United Republic of Tanzania - URT (2006), the programme is an effort to translate the 1995 Tanzania's Education and Training Policy (TETP) and the Education Sector Development Programme (ESDP) into feasible strategies. In implementing the programme, the Government of Tanzania now distributes financial resources directly to schools for acquisition of other educational resources. It implies therefore, management of financial matters related to education and procurement of educational materials is now carried at school level. This idea is related to decentralization policy in this case, primary school administration has the authority to oversee and administer all the financial matters. Thus, the budget of 10 USD has been set and allocated for each pupil to make available other resources for improving quality of primary education (URT, 2001). However, findings from government reviews indicate that the 10 USD has not been realized in many schools and this implies that the getting hold of educational materials has been directly impeded. In the same line, how the little money is managed and administered in primary schools is yet another great mystery. This suggests the possibility of inherent issues such as frauds and misuse of school finances at school levels leading to the leakage of funds (HakiElimu, 2003). Nevertheless, many head teachers and school committees are unfamiliar with decisions making on financial matters and they lack basic financial management skills, recordkeeping skills as well as familiarity with procurement procedures. It is argued that some schools lack proper financial management skills, leading to contradictions, misunderstanding and deficiencies in the administration and efficient utilization of schools' fiscal resources (Makongo and Mbilinyi, 2003; Mireny, 2002).

1.1 Problem Statement

Johns and Morphet (1969) emphasize that primary schools which are capable of managing financial resources rationally and effectively are able to acquire enough educational materials necessary for the teaching and learning process to meet the needs of the educational programme. This factual situation is what is expected by policy measures such as PEDP. However, there are variations in the quantity of teaching resources acquired between and within districts, particularly with regards to the Pupil-Book Ratio (PBR), which are assumed to be caused by the amount of funds being disbursed and the way the funds are being utilized (REPOA and URT, 2004; URT, 2003). The contributing factor might therefore be ineffective management of school finance.

Direct financial support to primary schools is a new observable fact in the Tanzanian context. Little has been done as regards to how financial records are kept at school level, specifically capitation grants and the mechanisms through which the funds are used. Reviews from government reports indicate that in some schools, the funds were not fully utilized to serve the purpose in relation to centrally determined plans to attain the intended goals (REPOA and URT, 2004; URT, 2003). This issue is significant because there is a relationship between the way

financial records are kept and appropriate procurement of educational resources. Sample of studies on primary school financing studies such as Financial Decentralization (Komba, 2003; Dachi, 1994), Management of Education Institutions (Ndabise, 1992) and other studies on primary schools in Tanzania have not explored stakeholders' perspectives on the manner head teachers manage school finances in public primary schools. This paper attempted to investigate perceptions of parents as stakeholders on head teachers' on financial management skills in public primary school in Tanzania.

1.2 The purpose of the study

The major purpose of the study was to explore the perceptions of parents on head teachers' financial management skills. The investigation was guided by three main questions:

- i. What roles do head teachers play in financial decisions making?
- ii. What financial skills are needed for head teachers to manage school finances effectively? Do head teachers have skills needed to manage school finances?
- iii. What are the parents' views about the current and future of financial management in public primary schools in Tanzania?

1.3 Significance of the study

This study was imperative for the following reasons: First, it reveals parents' perceptions on abilities of head teachers to supervise school financial resources. It is therefore an attempt to contribute to empirical studies done on financial resources management in public primary schools. Consequently, the study provides clear insight into parents' perceptions on the way financial resources are being administered within the broader perspective of stakeholders. Second, the study serves as foundation in providing relevant information on the manner head teachers manage and administer financial resources in public primary schools. Therefore, it provides suggestions and assists in giving a direction in the processes of monitoring, evaluation and support for the appropriate training on management of finances in public primary schools.

2. Research Design

The study adopted qualitative method, with a case study as a strategy to collect data. In particular, one to one interviews were used to gather perceptions of parents on financial managerial skills possessed by head teachers in public primary schools. Four participants were purposively selected. However, on the basis of purposiveness only two were accessible and willingly to provide information. Creswell (2009) asserts that the idea behind qualitative research is to purposefully select participants or sites that will best help the researcher understand the problem and the research questions. The participants were accessible and were not hesitant to provide their views of the problem being studied. In making a purposive sampling decision for the respondents, the goal was to select cases that are likely to be knowledgeable (Creswell, 2009; Cohen et al., 2007) or information rich (Gall et al., 1998) in relation to the purpose of the study. Thus, among the two participants one of them was in the past happened to be school committee member (PM) in one of public primary schools in Tanzania while the other participant was simply a parent with children studying in public primary schools (PN) in Tanzania. However, both were aware of the existing situation in public primary school financial management and the existing PEDP. Although the investigator once served as a primary school teacher, which could give him some insights into parents' perceptions on head teachers' financial managerial skills, he was aware of the research bias (Fraenkel & Wallen, 2003) and the importance to stay objective in the process of data collection and analysis.

2.1 Data Collection

The exploration employed interviews as an instrument of data collection. Interviews were especially helpful to obtain information that might otherwise be difficult to acquire, including firsthand knowledge of people's feeling and perceptions (Salkind, 2005). In this study, interviewing was used to examine and probe the perceptions of participants in different settings and time about management of financial resources at primary school level. Each of the participants was interviewed four times with an average of twenty five minutes. The reason for interviewing each participant at different time and setting was essentially to adjust to their convenience and availability. To the researcher this was an advantage to keep away from each participant to be taken along with the other rather than disclosing one's deep-rooted opinions and perceptions. One advantage of using interviews was that the respondents provided interesting responses – a tremendous asset in exploratory studies in which a researcher have not yet identified all the important variables (Mitchell and Jolley, 2004).

2.2 Ethical issues

In this study permission was obtained from two respondents as one important ethical measure in this exploration. Both participants were informed regarding the aims of the research project, research methods, and

nature of involvement, confidentiality, and possible publication of results (Burgess, 1989). Participants' anonymity as well as voluntary participation in the research project was assured. They were also informed that they might withdraw their participation at any time. Ethical standards also among others comprise truthfulness in reporting, an aspect that was also observed in this study.

3. Findings and discussion

In this study data were presented and analyzed in themes which were consistent with research questions. Thus, findings are presented in the following comparative themes:

- i. Roles of head teachers play to manage and making financial decisions in terms of administrative and managerial roles.
- ii. Financial skills that are needed for head teachers to manage school finances effectively.
- iii. Skills needed to manage school finances such as budgeting record keeping/ book keeping.
- iv. Parents' views about the current and future of financial management in public primary schools in Tanzania, the processes of financing public primary education and prospect of financing public primary education.

3.1 The head teachers and financial decision making

Both of the participants were of the view that role of head teachers in terms of financial management is the same as the school accountant. Head teachers should therefore be completely recognized as accounting officer and that he/she should be solely accountable for the school finances. One participant who was once a member of school committee (PM) indicated that the head teacher is also an administrator who is being paid as a public servant, while the parents who are members of school committee played a role of unpaid collaborators in financial decision making.

PM commented that in his/her day-to-day activities in school the head teacher is answerable to the District Educational Officer (DEO). Therefore, the DEO for the most part provides the guidelines as regards to how the school money should be used. The second parent (PM) argued "the head teacher plays numerous roles which can make him/her ineffective in managing school money". The head teacher is a teacher, administrator and manager at the same time. When it comes to school finance she/he takes the role of school manager and the school chief account. According to the participants, the "collection" of roles can lead to conflict of interest in financial decision making.

The other parent (PN) viewed head teachers' role in financial decision making as irrelevant. The parent argued "in essence head teachers are administrator, and decision making on school money should be a responsibility of school accountant – but is there a school accountant (sic!)". This argument makes a distinction between a head teacher and a school accountant in terms of roles. It assumes the responsibility of managing school finance to be solely the role of school accountant - a vacant which needs to be filled. The parent further explained "although school committee members are there to help him, yet, with this capacity one head wears more than two hats". This means the head teacher is perceived to have various roles in his/her daily activities.

In generally, the role of head teacher to manage school finance is based on the School Based Financial Management - SBFM (Ho, 2010). Financial management role, customarily involves independence and participation at school level. Similarly study done by Murphy and Beck (1996) found that, principals play the most important role in the implementation of SBF reforms. "The head teacher is responsible for overall management of the school" (Chediell, 2009:58). This suggest that the head teacher in the overall in charge of school finance and team leader in overall school management. It is certain that the head teacher remains fully responsible for the day-to-day management of the school (Gilbert, 1990). Findings from focus interview in South Africa indicated that perception among parents, teachers and principals revealed that the principal is the accounting officer of the school and is accountable to the Department of Education for the school finances (Mestry, 2004). Intrinsically, the head teacher runs the school the whole time is responsible and answerable to DEO for all matters pertaining to his/her school including school finances. However, there seems to be a tension between the previous roles of head teachers as administrators and new financial management role as observed by PN. The second research question identified two sub-themes; one is skills needed for head teachers to manage school finance and the second explored whether head teachers have the skills to manage school finance.

3.2 Financial skills

As regards to financial skills both of the participants elevated the need for specific person with professional skills to manage school finance in school as in other organizations. Parents were of the view that financial matters are a sensitive issue that needs special attention and skills. Parenthetically, PM specifies that:

“Look at what is happening in secondary schools and other public institutions; you can find specialized people to deal with finance. So skills needed to manage school money must relate to the accounting profession. For example accountants, bursars and cashiers are professional people who can be associated with management of finance or money or are capable of carrying out financial activities...”

The statement made by PM seems to compare financial management in primary schools with that of secondary schools in Tanzania. This view suggests that the skills that are necessary to manage school finance are similar to that of an accountant, a cashier or a bursar in secondary. The parent identified the skills needed for school accountant such as budgeting, recording school transactions and keeping all financial records. This poses a question whether head teachers have and should have these skills altogether.

The second parent (PN) noted that managing school finance requires skills like planning and school financial record keeping on “amount of money received and the way the money is used” (*meaning income and expenditure*). It is imperative to become aware of that difference in opinion of what really are necessary skills to manage school finance diverge and convene at some point. In Taiwan for example, the skills needed for principals as regard to financial management are associated with school finance issues such as procurement, maintenance, and construction (Ho, 2010).

However, (Ho, 2010) for example explains that in the west these duties are generally assigned to the district superintendents and school business administrators. It implies skills needed for financial management are to some extent contextual as to who really is considered to have skills, but also different people will be assigned financial management role in different countries. In some countries head teachers are considered to have realistic and practical skills for managing school finance while in other countries are impracticable. In this study it was also explored whether head teachers have sufficient skills to manage school money in Tanzania context and the respondents concluded head teachers have inadequate financial management skills to oversee school funds.

Consistent with the above, findings in this study revealed that both parents were of the view that head teachers do not have sufficient skills to manage school finance. One of the reasons that were observed by participants is that head teachers in their training as teachers were not prepared to deal exclusively with school finance but to teach in primary schools as academic institutions. PN commented that primary head teachers get into a role that their initial training of becoming teachers had not equipped them for. Apart from their duties as heads of educational institutions, now they are required to be managers, accountants and financial book keepers, consequently, perform multiplicity of other functions.

PM reveals by specifying and advances that head teachers were trained for less than a month to manage school money. The training focused on providing general knowledge skills such as following important procedures in using the school funds according to priorities. The trainings were not designed nor prepared for head teachers to become school accountants (sic!). The views of both parents suggested that head teachers do not have skills necessary to manage school finance. Study done in Lesotho for example found most head teachers lacked necessary skills and specifically general management skills (Motsamai et al, 2011). Thus, the arguments recommend for training to equip the head teachers with sufficient skills to manage school finance.

This phenomenon is unfavorable because the central purpose of financial management in schools is to make the most of money invested in education. The school administration has a special responsibility for safeguarding and officially spending the finances. Head teachers cannot supervise and control school finance if they are not equipped with relevant skills. The idea is not to save the money but to use it wisely (Johns and Morphet, 1969). Thus, it can be argued that, when the funds are used wisely through the available procedures, other educational resources can be accessible to facilitate and eventually educational goals can be achieved.

Accordingly, to refuse to spend the available funds to meet the needs of the educational programme is not economy (Johns and Morphet, 1969). An unnecessary large cash balance at the end of any year is not an indication of economy, but rather of poor management. The wise investment of school money must be done to ensure against loss or misuse as a result of dishonesty, misfortune, or misappropriation (Johns and Morphet, 1969). Safeguarding and using school funds appropriately is part of management. Thus, to allocate financial resources in productive ways the boards/school committees and administration must have the knowledge and

skills to undertake strategic planning, decision analysis, budgeting and afterward programme evaluation (Brent and Finnigan, 2008).

3.3 The current and future of school financial management

This theme was based on the question what are the parents' views about the current and future of financial management in public primary schools in Tanzania? The focus was to investigate and catch their opinions about the current processes and their expectation of the future in financing primary education.

3.3.1 Current finance situation

Both parents perceived current financing disposition a necessary procedure for school effectiveness and to do away with previous "bureaucratic" model in managing finance. PM remarked that:

"... at least when a school is need of some educational materials it now painless to acquire. What is needed for the head teacher is to discuss with teachers and identify necessities then the committee meets to be informed and confirm the needs."

The above observation points out the fact that current school financial decision making is exclusively done at school level. The process requires participation of stakeholders (teachers, parents other staff members as well as pupils in the form of representatives). School financial mechanisms for the utilization of funds now take place within the limit of school boundaries (HakiElimu, 2005). Unlike the centrally determined decision, decisions made at school levels do not take longer time to get hold of educational materials. It means therefore, the schools' management has more power over the administration, control and management of financial resources than it was before. The participants consistently emphasized the need for stakeholders' active participation in school financial decision making for the benefit of the school and community as a whole.

Another important issue that the participant revealed was the budgetary allocation. Participants' views showed concerned of whether the amount set aside for each school was received as required. The parents worried about the amount of fund allocated, PM argued:

"My concern is about whether the schools receive the amount required consistent with the number of pupils registered in school. In my school where I have been a committee member some years back, I have never experienced a school getting the amount of fund according to number of pupils, I always find school having insufficiency funds from the top".

PN also exposed similar explanation like that of PM that school funds are in short supply. This explanation reveals two critical issues as regards to budgetary allocation in public primary schools. The first issue is the amount of fund disbursed to each school varies according to the number of pupils' enrollment. The second problem which is even more shocking based on the respondent's (PM) experience that the amount of funding has never been adequately received by the schools as planned. It implies therefore, a discrepancy between allocation and disbursement which conceivably can be one of the factors imposing challenges in implementing educational goal in public primary school. Findings from HakiElimu (2003) shows that funds earmarked for education, particularly "Other Charges" (OC), are often either not made available due to shortfalls or used for other purposes, a problem that can impede schools in the long run.

3.3.2 Prospects of financing primary school

The respondents were asked to express the view about the future of financing public primary schools. One of the parents (PM) was optimistic about the extension of the current system for further delegated financial management can have a positive impact on public schools. By strengthening the system through capacity building and transparency schools' requirement and problems can openly and quickly be addressed. The respondent explains:

"... if the decision over the use of school money is solely left to school and empower the stakeholders (head teachers and school committee members) with knowledge and skills... with increased participation and openness the needs of the school can be met."

The respondent idea is similar to what is known as World Bank y the Autonomy-Participation Connection (World Bank, 2007). This is when duties and authority are transferred to employees within the school, generally the head teacher with other teachers, and parents which focuses on giving authority to elected school committees, which represent parents and the community. However, the participants added knowledge and skills as necessary condition for the school success. This means to have autonomy and participation over school finance is one thing whilst capacity to manage the finance as resource is another. Again, the argument recommends effective training of stakeholders in order to manage school finance successfully.

Yet again, as a way of expressing their perception regarding the sustainability of the funding, PN was uncertain about the programme to withstand in the pretext of “free primary education”. The parent was cautious as whether the programme is going to last longer given the current environment of financing primary education. PN argued:

“... I doubt if PEDP will continue without an end. As far as I know this is a programme which is being funded by some donors, if they withdraw from funding where will the government get the money for all primary schools”.

The parent’s explanation elevates three important issues. At one level the participant is straightforward uncertain about the continuance of the primary education direct financing. For a programme to sustain it is a requirement to be definite of the sources of funding. The second informative issue is that the funding according to the participant is not from the internal sources of funding. To strengthen the reality, the phase two PDEP document articulates that:

“The main source of PEDP II funding will be the Government of the United Republic of Tanzania and partners supporting Tanzania’s development agenda. To align with the Joint Assistance Strategy in Tanzania (JAST) principles most of Development Partners who supported PEDP I through the pooled fund mechanism are finalizing the processes of joining the General Budget Support (GBS) GBS funding modalities. However, the Government will be flexible to accommodate assistance from Development Partners who have not decided to join the GBS” (United Republic of Tanzania, 2006:7).

In addition to the above, the PM viewed the future of financing primary education by reflecting on the previous financing policies in Tanzania. The participant explained:

“..... Elimination of school fees in primary school in 1960s and 1970s was essentially the basis of socialism policy. Now, with liberalization and multiparty, a wind of change can sway the present situation of financing education to another modality. It is a political phenomenon”.

The participant’s testimonial is to a certain extent both historical and political remark. In real meaning, the participant draw attention to political will in financing primary education in Tanzania. But also the explanation traces back and argue that similar situation occurred in previous years. This argument seems to be indifferent and have a sense of despair about the future of financing primary education.

4. Conclusion and suggestion

The study has explored the parents’ views on head teachers’ ability to manage school finance. The findings revealed that head teachers and stakeholders in primary schools are lacking sufficient skills and capability to manage school finance. The findings also revealed the funds which were supposed to be allocated to school consistent with the number of enrolled pupils were inadequate and not disbursed to the fullest, which to some extent hampered acquisition of other educational materials. Thus, there is a need to conduct a large policy intervention to assess the capacity and effectiveness of school financial management in public primary schools. The policy should take into account means of devising appropriate mechanisms to equip the stakeholders with adequate skills to manage the resources and/or advocate effective and sustainable financing approaches.

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