Accountability in Education Management: The Efficient Use of Fiscal Resources in

Tanzania

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Abstract

This study investigates accountability, a subset of New Public Management technique and its facilitation in efficient management of school fiscal resources in Tanzania. Key issues include factors contributing to the applicability of NPM in Tanzania, the applicability of NPM in education sector, the way accountability facilitates rational use of school funds and factors towards misuse in schools. The NPM model and some other strands in rational choice perspectives and the new institutional theories particularly the public choice theory, were used. The empirical study included interviews, focus group interviews and documentary reviews. It included 56 participants.

It was found that the factors influencing applicability of NPM in the education sector in Tanzania include international policy transfer and policy changes within the education sector. The findings reveal that socioeconomic challenges led the government to formulate a series of education policy reforms in the 1990s. Several international aid agencies have also contributed to the application of NPM in the education sector.

The findings also revealed several factors influencing rational use of school funds in Tanzania. These are the nature of accountability and the way the key players are guided by a number of legislative frameworks in order to implement procedures in the management of school financial resources. Other factors are financial procedures involved during the flow/allocation and during utilisation. More findings revealed that factors attributed to misuse in schools are generally related to personal gain, weaknesses in organisational structure and weak financial procedures.

Overall, the study concludes that NPM reforms in Tanzania are relevant and have improved considerably the public sector in general and education sector in particular. However, it was also found that even though NPM is relevant in Tanzania, it has not been effectively implemented as compared to the five essential pillars commonly identified in the international literature. There is still a long way to go in terms of accountability. Accountability is affected by factors such as low levels of accounting standards and poor legislation which makes financial management systems in schools dysfunctional. As a result, fiscal resources are misused and children are denied their right to access quality education. Therefore, to improve this situation the study suggests a number of measures to remedy existing weaknesses, including public sector reforms, accountability and policy reforms in the education sector.

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List of Abbreviations

ADEM	Agency for the Development of Educational Management
BEMP	Basic Education Master Plan
BRN	Big Result Now
BOG	Body of Governors
CAG	Controller and Auditor General Office
CSD	Civil Service Department
CSRP	Civil Service Reform Programme
CSSs	Community Secondary Schools
DAS	District Administrative Secretary
DC	District Commissioner
DED	District Executive Director
DEO	District Education Officer
DFID	Department for International Development
DPP	Director of Public Prosecution
EEA	European Economic Area
EFA	Education for All
EMIS	Education Management Information System
ESDP	Education Sector Development Programme
ESRF	Economic and Social Research Fund
ETP	Education and Training Policy
EWURA	Energy and Water Utilities Regulatory Authority
HIPC	Highly Indebted Poor Countries
HTs	Head Teachers
ICT	Information and Communications Technology
IFIs	International Financial Institutions
IFMs-Epicor	Global business software for the Integrated Financial Management System
IPSAS	International Public Sector Accounting Standards
JICA	Japan International Cooperation Agency

LEA	Local Education Authority
LGA	Local Government Authority
LGMD	Local Government Monitoring Database
LGRP	Local Government Reform Programme
MDGs	Millennium Development Goals
MKUKUTA	National Strategy for Growth and Reduction of Poverty (Kiswahili)
MKURABITA	Property and Business Formalisation Programme (Kiswahili)
MOEVT	Ministry of Education and Vocational Training
MOF	Ministry of Finance
MP	Member of Parliament
NACTE	National Council for Technical Education
NAO	National Audit Office
NECTA	National Examination Council of Tanzania
NGOs	Non Governmental Organisations
NPM	New Public Management
NSGRP	National Strategy for Growth and Reduction of Poverty
OECD	The Organisation for Economic Cooperation and Development
OPRAS	Open Performance Review and Appraisal System
PCCB	Prevention and Combating of Corruption Bureau
PEDP	Primary Education Development Program
PFMA	Public Financial Management Act
PFMRP	Public Financial Management Reform Programme
PlanRep	Planning and Reporting Database
PMORALG	Prime Minister's Office Regional Administration and Local Government Authority
PO-PSM	President's Office, Public Service Management
PSRP	Public Sector Reform Programme
PTAs	Parent -Teacher Associations
RAS	Regional Administrative Secretary
RC	Regional Commissioner

REO	Regional Education Officer
REPOA	Research on Poverty Alleviation
SAPs	Structural Adjustment Programme
SASA	South African Schools Act
EEA	Employment of Educators Act
SBM	School- Based Management
SEMP	Secondary Education Master Plan
SEDP	Secondary Education Development Programme
SFMI	School Financial Management Initiative
SGB	School Governing Body
SLFM	School Local Financial Management
SMCs	School Management Committees
SUMATRA	Tanzania Surface and Marine Transport Regulatory Authority
TANROADS	Tanzania National Roads Agency
TBC	Tanzania Broadcasting
TCU	Tanzania Commission for Universities
TEA	Tanzania Education Authority
TEMP	Teacher Education Master Plan
TIE	Tanzania Institute of Education
TRA	Tanzania Revenue Authority
Tsh	Tanzanian Shilling
UPE	Universal Primary Education
VEO	Village Executive Officer
VETA	Vocational Education and Training Authority
WB	World Bank
WEO	Ward Education Officer

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Declaration

I declare that this thesis titled '**Accountability in Education Management: The Efficient Use of Fiscal Resources in Tanzania**' is a presentation of original work and I am the sole author. This work has not previously been presented for an award at this, or any other, University and that all sources that have been quoted or used have been acknowledged by means of full reference.

CHAPTER ONE

INTRODUCTION TO THE STUDY

1.1 Introduction

Accountability and efficiency are often regarded as the bedrock of 'good' public management (Terry, 1998). Due to the perceived problems of public management in running public organisations, managerialist approaches started to gain attention during the 20th century. Many of these approaches have been crystalised around the concept of "New Public Management" (NPM) since the early 1990's. NPM has been a focus of public sector reform in most countries across the globe. The model is closely tied with the 'Washington consensus' and the ideology of Neoliberalism with its origin in the OECD countries such as Australia, New Zealand, Canada, the UK and USA (Haque, 2004; Sweeney, 2005). Notably, it has been successful in guiding the recommendations of a number of reputable organisations such as International Financial Institutions (IFIs) to assist crisis states in developing countries (Common, 2001).

Tanzania was supported by IFIs and other countries with colonial links in order to reform its public sector since 1980s (Lufunyo, 2013; Tenga, 1999). The IMF and WB programmes such as Structural Adjustment Programmes (SAPs) were initiated to correct economic imbalances and improve efficiency of public sector operations (Baylis and Owens, 2014; Ntukamanzina, 1998). However, SAPs were not successful as a result of the long-run economic downturn. The failure of SAPs impacts significantly on different public policy domains such as education and the health sector (Woods, 2001). This is because the cost sharing policies were introduced before understanding how they could be implemented in poor nations where many people could not afford to pay, for instance, school fees (Gray, 1998; Brock-Utne, 2000). As a result, schools lacked necessary facilities and childrens' right to education was denied. Towards the end of 1990s, the World Bank and International Monetary Fund decided to change their strategy (Mutahaba, 2002). NPM was rolled out in Tanzania to support the Civil Service Reforms (CSR) and the Public Sector Reform Programme (Mutahaba, 2002). Other reform programmes were Education Sector Development Program and Local Government Reform Program (Fjeldstad, 2003; REPOA, 2005). Within these programmes, ideas of NPM were emphasised in order to ensure effective implementation of the programmes (Sulle, 2011).

However, while much has been written regarding NPM, there remained much to learn about its applicability in Tanzania. Therefore, this research seeks to discover how these NPM ideas of advanced countries can work in the reform programmes in Tanzania. Since the focus of this study is the education sector, the research examines how the NPM ideas have been realised in the ongoing reforms of the education sector in Tanzania. This is because the education sector has been the national priority and it has been allocated an enormous share of the national budget. There are reported cases of misuse from various levels of the system, while NPM ideas have stressed accountability as an effective element to control the use of public funds. Accountability has also been considered by World Bank (1992) as an important component of NPM which enhances good governance. On this basis, the study seeks to find out how accountability, an element of NPM, facilitates rational use of school funds. It also intends to learn why there has been misuse of school funds, despite the emphasis on accountability.

From the outset, it has to be understood that the study does not focus on corruption, but on NPM and the way it works in the public sector in general and education sector in particular. Furthermore, the study is about accountability in relation to education funds from where the funds are budgeted to where they are utilised at school level.

The study is guided by qualitative research methods. Knowledge is composed from the participants based on the NPM model and public choice theory, which complement each other to establish an insight of accountability and its facilitation on efficient management of fiscal resources in Tanzania secondary schools. The instruments of data collection include interviews, focus group interviews and documentary reviews.

1.2 Motivation and Background to the Research

In the 1970s, the traditional system of public administration was challenged as being slow, ineffective, impersonal and unresponsive to emerging needs of citizens (Minogue, 1998; Osborne and Gaebler, 1992). Similarly, it has been argued that provision of services in key subsectors such as schools, health care systems, courts and prisons was worse due to fiscal crises, widespread corruption, poor performance and lack of accountability (Minogue, 1998). Moreover, a significant number of scholars globally have claimed that people's confidence in their governments has fallen abruptly as evidenced in New Zealand, the United Kingdom, United States, Canada and Australia (Gruening, 2001; Osborne and Gaebler, 1992). Other writers are

critical that traditional government is no longer adequate and may be considered as an obstacle to improvement (Minogue, 1998; Parsons, 2010).

Following these shortfalls, various movements took hold in the Anglo-Saxon countries, namely, the United Kingdom, Australia, the United States of America, New Zealand and Ireland (Common, 2001; Parsons, 2010). These pioneered reform movements aimed at correcting inefficiencies in their public sectors (Minogue, 1998). In the US, the tax revolt movement of the 1970s was carried out and people demanded that government render more performance for less money (Gruening, 2001; Osborne and Gaebler, 1992). The citizen charters under John Major and pressure groups in the UK emerged in the late nineties as a movement against bureaucratic rigidities, inefficiencies and lack of responsiveness (OECD, 2005).

Subsequently, a series of administrative and neoliberal ideas were created and dominated throughout the globe to reshape the public sector (Parsons, 2010). According to Gray (1998) neoliberalism is associated with the 'Washington consensus' using the IMF and the WB in advocating free market capitalism. As a consequence, one of the core tenets of the Washington consensus, is the reduction in the role of the state into that of self-regulating (Sweeney, 2005). Other tenets which were pushed by the neoliberal agenda are privatisation, free markets, deregulation and liberalisation of capital (Gray, 1998). By the 1990s, these neo-liberal policies had been echoed in the administrative ideas and acquired the catch word "NPM", which is commonly used as shorthand to express a wide range of modern administrative changes. NPM was potentially a solution to the problems of the 1970s and demands for a lean government (Diefenbach, 2009). Common (2001) says that the NPM claimed to overhaul the inefficient public sector management and make it more effective and economic.

According to Parsons (2010), the OECD countries were the first to embrace NPM ideologies. The United Kingdom has played a significant part in the emergence of NPM doctrines and can conceivably claim to be the place of origin (Mc-Laughlin et al., 2002). Primarily, the seminal paper which invented the term NPM was a product of the UK experience (Hood, 1991). Additionally, work by Osborne and Gaebler (1992) in the US was also significant. In the UK, programmes such as School Financial Management Initiative (FMI) in 1982, School Based Management (SBM), Local Education Authority (LEA), School Local Financial Management

(SLFM), people's panel in 1998 and the education Act of 1988, were formulated to ensure quality provision of social services at the local level (Downess, 1988; Taylor, 2009).

NPM spread the neoliberal agenda far beyond the OECD countries and became one of the dominant approaches for public management in sub-Saharan Africa (Boston et al., 1996; Flynn and Strehl, 1995; Kettl, 2000; Mc Laughlin et al., 2002; Parsons, 2010; Pollitt and Bouckaert, 2000; Sweeney, 2005). In Tanzania, a number of reform programmes have been formulated to reshape the public sector since 1992. These are the Financial Sector Reform Programme, Public Service Reform Programme, Local Government Reform Programme (LGRP) in 1997 and Education Sector Development Programme (ESDP) in 2002. The intention was to improve public service delivery by transferring central government roles to local government authorities (Fjeldstad, 2003; REPOA, 2005).

Since the education sector is a crucial engine for economic transformations, it was not left out of these reforms. To date, some comprehensive initiatives are still being taken by various countries to make it more effective and with clear autonomy and robust systems of accountability. The UK is the reference point for education reform initiatives. The UK Act of 1988 was the catalyst towards reforms in the education sector (Mc-Laughlin et al., 2002). The Act introduced school-based management, promoted autonomy in schools, control standards, and significantly reduced the power of local government authority over schools. In this way, financial resources are directly handed to head teachers and governors of schools to ensure the needs of students are met.

Tanzania, like other sub-Saharan countries, has drawn policy lessons from the UK public sector. Its reform programmes have reflected NPM ideas from the west and been translated into the wider public sector organisations. In the education sector, Education and Training Policy (ETP) of 1995 was a replica of the UK experience and a departure point for education reform in Tanzania. The outcomes of the ETP 1995 were programmes such as basic education which included both Primary Education Development Programme (PEDP) and Secondary Education Development Programme (SEDP). The establishment of these two programmes went simultaneously with the broader context of Education Sector Development Programme (ESDP). The justification for all these efforts is to bring self-government closer to people, which is in many ways similar to the UK approach. The intention is to intensify the level of accountability

and fairness in provision of public education. However, despite the widespread adoption of NPM reforms, there remain gaps in conceptualisation of the applicability of NPM in Tanzania and how it works in the education sector. The fundamental question is glaring why is there misuse of school funds despite accountability mechanisms being emphasised in the education sector of Tanzania? Against this background this study seeks to investigate issues which have not yet been adequately explored.

1.3 Statement of the Problem

Accountability as an important ingredient of NPM is rooted in the quest for high standards of operation in public sector organisations. It is crucial towards meeting institutional goals of decentralised systems like schools where a colossal share of fiscal resources is allocated (Bovens, 2005). The World Bank (2004) highlighted that strong accountability improves the provision of quality services as opposed to weak accountability which is the source of poor performance, leakage and misuse across the system. It has been aptly remarked that understanding financial accountability in schools increases efficiency and value for money (Frink and Klimoski, 2004).

Artley (2001) says that "accountability is a process that should be outcome-orientated, with the final goal of improving performance. Public officials must be answerable for the effectiveness and efficient use of public funds provided to specified activities". So to improve control, sustained efforts are required to enhance effective expenditure against wasteful consumption.

According to Larbi (1998), even though many developing countries attempt to promote accountability as an integral component of public sector reforms, their conditions are disappointing compared to developed countries. It is believed that NPM has improved accountability in the public service provision of the developed countries, in areas such as education and the health sector. Unfortunately, the situation is more complicated in sub-Saharan Africa in sectors such as education (Larbi, 2006). Boyne et al. (2003) and Van de Walle (2009) say that there are warnings of weak accountability and misuse in schools. The funds were not used as per the budgeted purpose and were deviated for personal gain. Consistent with this, Abu Bakar and Ismail (2011) found that a high percentage of local authorities in developing countries

do not comply with the principles and benchmarks in the planning and submission of schools' financial reports. In a similar vein, bookkeeping is generally inadequate and old-fashioned.

Meanwhile, Subramanian (1998) found that in sub-Saharan African nations, for example, Kenya, Malawi and Zambia, the fiscal administrative frameworks are deficient and the budgetary procedure requires a thorough review, because of poor control of expenditures and nonexistence of clear responsibilities.

Responding to increased anomalies in the level of accountability and fairness in the provision of social services, Tanzania has undertaken some massive processes of overhauling the management of its social service sector. One of the strategies has been decentralisation of institutional structures responsible for handling education finance in order to increase efficiency. However, Tanzania, like many developing countries, suffers from weak control and inefficient financial management systems throughout the public sector, including institutions such as local authorities, where the task of controlling secondary education has been vested (URT, 2007).

Public service delivery in the education sector has been inefficient and unaccountable. Generally, the area is constrained by acute shortage of resources and inadequate school facilities. The situation is made worse as funds are not used as budgeted for, which could invariably mean they are deviated for personal gain. These conditions undermine efforts to achieve the targets set by the Millennium Development Goals (MDGs) and the national development agenda by 2025. While there has been enormous pressure to increase financial accountability within the local government context globally and Tanzania in particular, there is scant research-based knowledge on this profoundly important but controversial issue. This is due to the primacy of this topical issue that this study seeks to investigate why schools have continued to experience problems of misuse of funds despite the adoption of NPM ideas in Tanzania.

1.4 Purpose of the Study

This research aims to investigate accountability, an element of New Public Management technique and its facilitation on efficient management of school fiscal resources in Tanzania. The main question was how does accountability facilitate the rational use of school funds to realise objectives?

1.5 Objectives of the Study

The study was guided by the following main objectives:

1. To investigate the applicability of NPM in the public sector of Tanzania;

2. To analyse the realisation of NPM in the education sector of Tanzania

3. To explore accountability and its facilitation on the efficient management of school fiscal resources in Tanzania.

4. To investigate misuse of school funds in education sector in Tanzania.

5. To fill the knowledge gap in the reforms of public sector in developing countries and offer recommendations for improvement of the ongoing reforms in the education sector in Tanzania.

1.6 Significance of the Study

Many sub-Saharan African countries, including Tanzania, are undergoing a number of changes in their public sector organisations and yet they are caught in a challenge of implementing an approach which is suitable for their own countries. The central question has remained: NPM is a product of the context of developed countries and so is it applicable in Tanzania in spite of differences in the levels of development and administrative systems? The main interest of this research is to respond to this general question for a thoughtful understanding of how to plan and implement reform programmes in Tanzania.

Secondly, the current studies that seems to exist about public management reforms in less developed countries focus more on general programmes such as legal sector, local government and financial sector reforms rather than service programmes such as education and health. Therefore, a specific study investigating the applicability of NPM approach in the education sector in sub-Saharan African countries like Tanzania has been lacking. This study aims at filling the gap in the literature by asking; does NPM apply to the education sector in Tanzania?

Finally, the government is on the ongoing process of initiating a number of reform programmes. Most of these reform programmes have been widely researched in the advanced countries where they were originally introduced. These countries have extensive literature about NPM reforms

from the reports of international organisations and local consultants but they are not supported by comprehensive empirical findings in developing countries. This study aims to fill the knowledge gap in the area of public sector reforms and provide a well-informed direction with proposals for improving the future reforms in the Tanzanian education sector.

1.7 Contribution of the Study

This study will contribute to the literature about accountability in schools and organisations in Tanzania and other countries in Sub-Saharan Africa which share similar education financing managerial challenges. To this effect, the study proposes new structures in the control of funds in Tanzania. The proposed structures will be disseminated in schools and other institutions to improve control and use of funds.

In addition, SEDP in Tanzania has been established in collaboration with the government, donor agents and the community at large. This programme was established in 2004 and planned to operate in three phases. The first phase ended in 2009, the second phase in 2014 and the third phase is expected to end in 2019. This study will inspire other researchers to conduct similar research projects which aim to improve the performance of secondary education systems and which appraise educational funding programmes.

This study will also inform stakeholders essentially the community, development partners and the government about the progress of public management reforms in general and education sector in particular regarding financial accountability. Furthermore, the findings can be used for future planning and formulation of new policies to improve funding and utilisation of fiscal resources at secondary school level.

The study will broaden the understanding of fundamental theories and their practical contributions to the fields of policy planning and administration in education, general management, leadership and human resource development. It will enhance local government accountability by increasing the relationship between school officials and community members. Practically, it will stimulate participation of the local community to hold their schools accountable when facing challenging situations.

Although this study is not about policy transfer, it is anticipated that it can provide insights on how policies are transferred and diffused between developed and developing countries. It will give light to government technocrats in a view to improve strategies of adopting appropriate policies. By understanding the consequences of policy transfers, practitioners will be able to mitigate mistakes that result from improper implementation of policies. Further, the study will be useful to initiate changes in the education sector.

Since the NPM ideology has been established and implemented in developed countries, developing countries like Tanzania will have some useful lessons to help correct their shortfalls that have emerged from NPM. Consequently, the findings will be useful to assess the extent to which the NPM ideologies can be applied to the real situation in sub-Saharan Africa. In this way it will make a significant contribution to the knowledge on how to improve the NPM approach in both contexts, both developed and developing countries.

1.8 Scope of the Study

This study confines itself to the implementation of NPM in public sector reforms across the globe. It then compares reforms in different contexts with those in developing countries like Tanzania. The logic behind this specification is to appraise the relevance of NPM to Tanzania.

Second, public management reforms cover wide areas including pillars of the government such as judiciary, the parliament and executive organs of government. Furthermore, it includes the growing civil society organisations and without excluding the private sector. All these areas are crucial for socioeconomic and administrative reforms. However, it was not possible for this study to cover them. Thus, the study focused on public sector reforms in general and on NPM ideas applied to the education sector.

Third, accountability was chosen with a view to limit the margin of the study to issues related to fiscal resources in schools. The ongoing reforms in the education sector went together with the flow of fiscal resources, and without an effective mechanism these resources could easily be misused by dishonest officials. From this point of view, the study is confined to looking at accountability and the way this helps to facilitate the rational and effective use of school funds.

It also asks an important question; why does the misuse of public funds persist despite NPM reforms, which focus on discipline in the use of public funds? With that question in mind, the study does not confine itself to issues of corruption as the only elements which causes misuse of public funds. Rather, it explores other factors which are sources of misuse, from where the funds are going to and how they are utilised at school level. All these factors are discussed in this study.

Fourth, Tanzania was chosen as the country from which to generate empirical data because first and foremost, it is the country of origin to the researcher. Thus, it is relatively favourable to conduct this study in Tanzania rather than another sub-Saharan country. Moreover, the scope and contextual set up for this study was relevant to Tanzania as the government is embarking upon implementing various reform programmes from health to education sectors which are consistent with the models of NPM. In addition, studying in the UK (the focal country for NPM reforms) was also a factor which motivated the study. The findings of the study could help Tanzanians learn best practices to improve performance in the public sector.

1.9 Definition of Key Words and Concepts

1.9.1 Conceptualising New Public Management (NPM)

According to Ferlie et al. (1996) and Hood (1991) and Pollit (1993), the New Public Management (NPM) has been variously defined in different perspectives. Hood (1991) perceives NPM ideas as the marriage of two major lines of ideas. The first centres on managerial improvement, commonly known as managerialism (Hood, 1991; Ferlie et al., 1996). In this component, concepts such as flexibility in the organisational structures and freedom for managers to manage are common (Larbi, 1998). From a market perspective, NPM denotes the application of market principles and techniques such as downsizing of government. This description draws from neoliberal thoughts and economists whose interest is the ideal of less government which optimise from fewer resources (Hood, 1991; Sweeney, 2005). Thus, the public sector learns best approaches from the market and allocates its resources wisely for output maximisation (Hood, 1991; 1995).

According to Andrews and Van de Walle (2013), the main reason to propose market practices in the public sector is to enable public officials to understand the nature of services citizens want from their government. This is supported by Hood (1994) and Pollitt (1993) who argued that NPM is a way of bringing public sector closer to the customers who decide on the nature and type of services to be delivered.

Consequently, Eagle (2005) has defined NPM as a change of management thoughts from the way public sector was traditionally managed to a more modern public sector management. His definition has mainly focused on the state reforms toward managerialism where the traditional model of organisation is replaced by market-based management. Unlike Eagle (2005), NPM has been defined by Pollitt (1995) and Ferlie et al. (1996) as a bundle of thoughts, where a set of managerial approaches are put together to describe the interconnection between different segments; these are the public, the public service and the governments. In this way, public management techniques are expressed as an organisational theory and can be drawn to suit different contexts around the world (Hood, 1991). Furthermore, Hood (1991; 1994) has contextualised NPM to accountability for results. This implies that the technique has been orientated to achieve better outcomes and efficient operation, through better management of public resources (Osbone and Gaebler, 1992). It guides the public sector to set standards and devise mechanisms to measure performances and output.

Correspondingly, Eagle (2005), Ferlie et al. (1996), Gray (1998) and Hood (1991) have described NPM as a collection of management and neo-liberal thoughts which show ways public sector organisations must be overhauled and reshaped in order to function in a competitive style. The central thinking of NPM is to orientate public sector organisations and their civil servants with market principles such as outcome, quality control, value for money, performance-based management, efficiency and performance audit.

1.9.2 Conceptualisation of Accountability

Accountability is an elastic concept and it has been difficult to define in precise terms (OECD, 2010). In this sense, it has been variously defined across all disciplines and organisations (West et al., 2011). It has been related to punishment when it is used in a negative way, and it has been linked to blame or pointing fingers when things go wrong in a certain social setting. Consequently, accountability has been concerned with individuals and groups in public and

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private sector organisations (Artley, 2001). Therefore, it can be conceptualised around two specific themes (Frink and Klimoski, 2004). The first is the context which involves people and tasks in a given situation and the second is the assessment of their performance against a set of standards and expectations (Artley, 2001). Ideally, it involves different actors in a social context working together towards a particular goal (Frink and Klimoski, 2004). These actors are the people technically known as agents and principals (OECD, 2010). Khemani (2005) argued that "the agent is the one who is assumed with responsibilities for the focus of service delivery, and has some specific resources and the required capacity to deliver service". This agent is subject to evaluation by another party at the end of his/her behaviour. The other party is the audience or principal, these having the authority and reasons to oversee and assess the agent. It is a kind of formal reporting relationship where an individual's tasks or group performance are subject to another's oversight functions (Fraser, 2005; UNESCO, 2005).

Likewise, Posner (2006) pointed out that accountability is a framework for a set of procedures and standards against which the actor's behaviour is compared, evaluated and assessed and feedback is given, for an organisation to realise its desired outcomes. It aids government employees to ensure that they use their authority responsibly and prevent anything from going wrong (OECD, 2010). It enhances transparent reporting as a crucial element of responsive governance (UNESCO, 2005). Without transparency mechanisms, it is difficult to hold actors to account for failures of expected standards (Posner, 2006).

Accountability became popular in the late 1990's, through the good governance agenda. According to Mpehongwa (2011), accountability in Tanzania acquired importance especially after the central government initiated LGRP in 1997. It was part of a wider public service reform programme as it was highlighted by the SAP. This term is often used in public management to understand terms of relationship structures that operate in predefined ways based on the contractual mechanisms for regulating behaviour between autonomous parties. Generally, accountability means that those given public responsibilities should give reports on the implementation of the set plans required to be accomplished over limits of time. In a nutshell this definition informs us about the obligation of the state to explain or justify to the public the extent they have achieved or the degree to what they have failed to do.

1.9.3 Rational Use

Rational use refers to an optimisation or an appropriate utilisation of the funds received by an institution or an organisation to meet the intended objectives in a given period of time.

1.9.4 Misuse of Public Funds

This means the use of public funds in an improper way that is not instructed by the grantor. This can happen intentionally, such as in the case of grant fraud, or unintentionally, through misuse of grant funds.

The misuse of public funds is easy to identify by looking at the primary objectives of the funds. Misuse can be further identified when there is a failure to meet a target with the dedicated amount of funds allocated in schools such as insufficient materials for teaching and learning process. Even cases where the material purchased does not reflect value for money are also regarded as misuse. If a new school or classroom has been built and yet there is truancy, or no optimum enrolment, this may indicate misuse of public funds.

Sometimes misuse happens when there is a loss of documents especially projects financed by individuals or private companies. The loss may be intentional for the council to transfer ownership of projects funded by private companies or individuals, and as a result they deviate funds for that particular project. This suggests that sometimes the misuse is planned, especially when items or projects have been supported by individuals or private companies but without logos as recognition of their contribution.

1.10 Conclusions

This chapter has presented the introduction, motivation and background to the research, statement of the problem, purpose and specific objectives of the study and its significance. Other items in the chapter include the contribution expected from the study, its scope and general definitions of key words and concepts. Central to the thesis is the concept of accountability, which was regarded as being problematic in traditional, bureaucratic approaches to public management. The appearance of NPM has led to a renewed emphasis on direct accountability to the public, as well as promoting a greater client focus. Tanzania has been exposed to new managerial and neoliberal ideas through its relationships with international financial institutions but the key question to have emerged from this chapter is the extent to which NPM approaches

are applicable far beyond their point of origin. To understand this, the research will take a qualitative approach with its focus being on secondary education in Tanzania. Before doing so, the next chapter presents the literature review which explores the development of NPM and the extent to which it has been applied to sub-Saharan Africa in general, and to education policy and Tanzania in particular.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 Introduction

This chapter focuses on the key objectives articulated in Chapter one. A thorough presentation of New Public Management will be made in order to simplify understanding of its origin, and ways it has been used to transform the public sector organisations. In this view, therefore, literature on the applicability of NPM in both developed and less developed countries will be covered. In addition to that criticisms on its applicability will be raised. Furthermore, since accountability is an indispensable part of NPM, a section on its facilitation on the rational use of public funds will be presented. Importantly, the literature addressing misuse of public funds and countries specific examples will be presented to enrich coverage of these sections. A theoretical framework about NPM is also presented to reflect research objectives one and two. The public choice theory will be covered to address objectives three and four on rational use and misuse of public funds. It provides insights into ways in which accountability facilitates rational use and answers the question of why there is misuse of public funds while accountability is emphasised.

2.2 The Origin of New Public Management

This section is covered in order to provide some insights into the reasons behind the origin of NPM. Larbi (1998) and Minogue (1998) claim that the origin of NPM was driven by a combination of factors, in which no single element is responsible on its own. According to Christensen and Laegreid (2007), NPM was inspired by a number of ideological movements that are central to neo-liberalism, managerialism, public choice theory, agency theory and transaction cost economics. This claim is supported by Gray (1998), Parsons (2010), Saint Martin (2005) and Vabo (2009), who believe that the transfer of control of economic factors to the private sector from the public sector by neoliberal governments in the UK and managerialist reforms in Australasian countries (New Zealand and Australia) significantly contributed to the emergence of NPM.

Additionally, Christensen and Laegreid (2007) and Woods (2001) state that neoliberal prescriptions have emphasised on the privatization of state enterprises, the separation of

commercial and non-commercial activities, and improvement of the financial management systems in line with the aspects of transparency and accountability. On the other hand, managerialism ideas focus more on the application of managerial practices in organisations. According to Morley and Rassool (2000), the managerialism ideas seem to work better in situations where decision-making is centralised in the hands of professionally trained and "objective" managers.

Sarker and Pathak (2000) note that managerialism and neoliberalism were not the sole inspiration for the origin of NPM. These ideas resulted from criticisms by public choice theorists about the poor performance in the delivery of public services due to bureaucratic organisational arrangements. According to Sarker and Pathak (2000) the traditional public administration was seen as too large, expensive, and unresponsive to users, while the market and private sectors approach was expected to offer a solution to poor performance of the public services. Clearly, these ideological prescriptions have reconfigured and provided a strong foundation for the origin of NPM ideas (Christensen and Laegreid, 2007).

However, Common (2001), Hood (1991) and Parsons (2010) argue that the rise of NPM is attributed to a variety of political, economic and social crises of the 1970s and 1980s. The forces were major drivers in reshaping the public sector in most developed as well as in developing countries. In this particular period, the public sectors were caught in growing indebtedness, deficits and external trade imbalances, particularly in the developing countries. Minogue (1998) and Parsons (2010) add that public spending went up; this was inevitable in both developed and developing countries. International debates on administrative ideas were encouraged to come up with solutions to liberalise countries from these dilemmas.

Minogue (1998) and Eagle (2005) suggest that the propagation of administrative ideas emanated from education institutions, and international consultant firms also contributed to the emergence of NPM. Other pressures came from lending conditions set by international financial institutions, notably the IMF and the World Bank, the spread of globalisation and the growth of modern information technology. Following these pressures, the emergence of NPM became inevitable by the end of the 1980s (Hood, 1991; Minogue, 1998; Vabo, 2009).

2.3 The Principles of New Public Management

Apart from the origin of NPM, Hood (1991) came up with seven doctrines which appear in most discussions on NPM. In the first place, hands-on professional and entrepreneurial management, which implied "letting managers manage". This meant giving significant autonomy to a person at the top to manage an organisation. However, Kaboolian (1998), Khademian (1998) and Maor (1999) argue that entrepreneurial thinking about the role of managers to manage has a negative effect on equity and social cohesion. Minogue (2001) also noted that increased freedom of public managers may affect political control and may lead to centralised decision-making. In turn, that could affect accountability and create more opportunities for corruption.

The second doctrine was explicit standards and measures of performance; this happens when the goals are clear and performance targets are well established. However, this was criticised by Wegrich (2009), who argue that since NPM is not a precise definition of set ideas, it is not straightforward to measure the performance of elements such as efficiency, effectiveness and accountability.

The third one is greater emphasis on output controls. In this doctrine, the results are stressed upon rather than the procedures, and therefore managers concentrate on performance targets and overall objectives. According to Schick (1998), outcome-based mechanisms are criticised due to the introduction of contracts which proved to be ineffective in developing countries. This is due to the fact that the rules used to prepare contracts may have little impact on guiding people compared to actual rules which guide people towards expected outcomes.

Hood (1991) reports that the fourth is a shift to disaggregation of units in the public sector. NPM came up as a strategy to do away with monolithic governments, and therefore large government entities are broken into lean units and funded separately on an arm's length basis. The reason is to introduce competition between different agencies and eventually increase efficiency of the public sector. Rhodes (1994) comments that disaggregation leads to a negative impact on the economy and efficiency. This is due to its associated problems of duplication, fragmentation and coordination which lead to wastage of resources (Webb, 1991; Rhodes, 1994).

Hood (1991) adds that the fifth stage is the doctrine of a shift of public sector organisations towards greater competition. This moves to lower costs and better standards in the provision of public services. It involves term contracts and public tendering procedures. The sixth doctrine emphasised on the private sector styles of management where flexibility is embraced by the public sector. This was refuted by Pollitt (1990) and Armstrong (1998), who oppose the private sector techniques against the values of traditional administration. They argued for traditional values such as universalism and equity as appropriate values for managing public-sector organisations. This is contrary to new values such as efficiency and individualism emphasised by private-sector organisations (du Gay, 2000).

Last is an emphasis on greater discipline and parsimony in resource use. In view of Hood (1991), this means doing more for less and increasing value for money. However, Painter (1997) cautions that in the public sector there are limitations in terms of freedom to exercise fully the implementation of private sector techniques. This is because decisions on the use of public funds involve a lot of players and a series of procedures. All these limits the speed of decisions and add more costs on the operation.

In contrast, Osborne and Gaebler (1992) have put forward ten principles for reinventing traditional government. Firstly, the Catalytic government which is steering rather than rowing. This means the government should concentrate on policy formulation and devolve some of its responsibilities to decentralised units. Critics such as Denhardt (2000) argue that the excessive power of government in the administration of policy may leads to less provision of services to the people. He also cautioned that if the government puts greater emphasis toward rapid rowing, it is likely that the government will fail. Therefore, government and policy experts should maintain a balance between policy formulation and service provision.

Second is the community-owned government. Osborne and Gaebler (1992) and Pollit (1993) define community-owned government as the empowering government rather than serving. In this principle, the state has to empower local citizens to take part in their own government. This gives them more power and confidence in decisions affecting their well-being and eventually solutions

to their own problems. However, Goodsell (1993) contend that the approach failed to address issues of conflicts that may arise out of democratic governance.

Osborne and Gaebler (1992) state further that the third principle advocates for a competitive government which stimulates competition in the provision of services. In this principle, the government introduces market and quasi market mechanisms to stimulate ideas, cost consciousness, productivity and accountability in the provision of services (Ferlie et al., 1996). However, John et al. (1994) maintain that markets and competition have led to a mismatch between public expectations and government actions. To operate in a market and competition situation requires competent work forces, an informed local leadership and serious research work.

The fourth principle affirms mission-driven government, which transforms rule-driven organisations (Osborne and Gaebler, 1992). Normally, rules and budgets are the key drivers in public organisations. In mission-driven governments, managers are not told what to do but what to achieve (Nagel, 1997). However, the clarity of the mission in public organisations tends to be too ambitious, and as a result the focus of goals is lost. This is a challenge to the mission driven government, though in fact, rule-driven organisations are often too slow and complex to make governments respond to rapidly changing environments.

Fifthly, the results-orientated government emphasises funding outcomes rather than inputs (Hood, 1991; 1994; Osborne and Gaebler, 1992). In this principle, the concern is on how government achieves its objectives with the resources available for a particular function. Similarly, with the development of technology, this approach helps to prevent corruption, fraud and any other forms of misuse. However, Moe (1995) note that the results-orientated principle is criticised by some, who maintain that not everything government does generates results that can be measured.

Osborne and Gaebler (1992) present the sixth principle about customer-driven government, which meets the needs of the customers and not their bureaucracy. This is a means to ensure efficiency, effectiveness and value for money, because resources are directly matched to people's

choice. However, it was criticised by Frederickson (1996), who argued that treating government based on a customer-orientated model has implications on the systems which follow the rule of law. In the systems of rule of law citizens are not customers but owners of the government.

The seventh principle stresses the need to have an enterprising government rather than a spending government (Hood, 1991; 1994; Osborne and Gaebler, 1992). Government being enterprising does not mean making a profit. The word is used to describe entrepreneurial functions which enable modern governments to realize their targets. Goodsell, (1993) and Moe (1995) criticised this approach and in particular argued that ideas of entrepreneurship would call the structure of the government as less accountable to the public.

The eighth principle emphasises anticipatory government which is preventive rather than curative (Ferlie et al., 1996; Osborne and Gaebler, 1992). Government units or agencies should predict the future so as to prevent problems which are likely to occur. This conceptualisation has been challenged by Tat-kei (2002), who says that it is hard to implement anticipatory government since the government systems are determined by the people who work in them.

Ninth is a need for decentralised government, which does away with hierarchy in favour of participation and teamwork (Ferlie et al., 1996; Osborne and Gaebler, 1992; Pollit, 1993). This is about engaging as many people as possible in a number of decision-making processes within a decentralised government. This was challenged by John et al. (1994) who argued that involving groups of diverse stakeholders does not always lead to cost reductions, effectiveness and efficiency. This is due to conflicting interests of multiple employees.

Lastly, according to Ferlie et al. (1996) and Osborne and Gaebler (1992), is the market orientated government. This is about orientating the government units or agencies to the ways of the private sector. It employs market approaches including competition in the delivery of public goods. However, Osborne and Gaebler are criticised as they do not provide much of the foundation for the application of market principles in their claims. They do not present theory or hypotheses that can be tested to confirm their premises. Generally, these principles, as observed by Mc-Laughlin

et al. (2002), are central to improving the operation of public sector organisations, despite criticism regarding their applicability in various contexts.

2.4 NPM in Developed Countries

Dunleavy et al. (2005) and Lapsley (2009) found that NPM practices have been widely implemented in a number of advanced countries, changing the public sector. In the UK, NPM began during the leadership of Margaret Thatcher, the prime minister of the UK in the 1980s (Ferlie et al., 1996; Sowaribi, 2005). The concern of her government was to control public spending by developing new mechanisms for accountability (Oliver and Drewry, 1996; Minogue, 1998). Since then, Britain has been the favoured model in Europe, where other countries such as the Netherlands, Denmark, and Norway have studied its public management system (Common, 2001). Larbi (1999) has also acknowledged that UK is the best example in management decentralisation since the next step initiative in 1988. It has focused on outsourcing and has created many agencies across the country with more than 70% of the civil servants working in them.

Similarly, Common (2001) found that NPM has changed the structures of government in America. In fact, as Gruening (2001) reports, during 1992 Bill Clinton the former US President adopted the Osborne and Gaebler model "reinventing government" as an approach to address inefficiencies and weak productivity at the federal level. Initiatives such as a government that works better and costs less, cutting red tape, customer service, business process re-engineering, total quality management, performance pay and the application of information technology were implemented. According to Mc-Laughlin et al. (2002), the rationale of all these initiatives was to give public servants more managerial autonomy to increase the quality of public services and ensure better performance of public sector organisations (Gore, 1993).

The evidence presented by Minogue (1998) and Parsons (2010) seems to suggest that even Australia and New Zealand have adopted a number of NPM techniques modelled from the business sector. According to Larbi (1999) the models are privatisation, contracting out and corporatisation. However, Stevens and Wanna (1993) note that the government in Australia has mostly preferred corporatisation rather than privatisation and this has been widely implemented

in the provision of public services. McGuire (2000) notes that the government employed clientele reforms in its service provisions. The clientele reform was guided by the service charters in all federal agencies in Australia (McGuire, 2000). For New Zealand, Osborne and Plastrik (1997) report that the Labour Party had contributed to the economic turmoil by introducing deregulation, privatisation and public management reform. Furthermore, contracting arrangements has been a common method of service delivery at local levels. According to Minogue (2001), New Zealand contracted out about 50% of the local government service provision by 1994.

To summarise, Minogue (1998), Pollitt (1998) and Talbot (1996) argue that NPM reforms were meant to change the public sector in most of the countries in Europe, Australasia and America. Even though some countries went further in terms of reform, others remained rigid to their traditional governments. Within the countries themselves, different regimes have played different roles in the transformation of the public sector. In the US for example, the Clinton administration succeeded in its approach of doing more for less. According to Common (2001), other countries did not adopt the NPM model due to various reasons including language and appropriateness in their contexts. Some approaches such as privatisation, contracting and market testing were popular in almost all countries while others such as decentralisation were less familiar in a few countries (Minogue, 1998). However, according to Minogue (1998), the United Kingdom and New Zealand are the two countries which applied most of the NPM ideas. These are followed by Australia, Canada and the USA (Naz, 2003).

2.5 NPM in Developing Countries

Many researchers have agreed that New Public Management was adopted in developing countries because policies at the micro level failed to respond to a number of pressures. According to Minogue (1998) and Parsons (2010) these pressures were driven by a combination of factors such as economic, political, technological, influence of international experience, and institutional ones. Consequently, 'no one fits all' was another reason which forced developing countries to either adopt or have NPM policies, imposed from somewhere in an effort to solve local problems (Parsons, 2010).

Minogue (1998) found that NPM policies were transferred to developing countries through agents of globalisation. These are international organisations, knowledge institutions and think tanks in the international domain (Parsons, 2010). Common (1998) shows that the mechanisms used in the policy transfer are voluntary or lesson drawing or coercive policy transfer. Common (2001) demonstrates lesson drawing or policy learning as an approach whereby a country or an actor chooses solutions for their perceived problems from another context, whereas coercive transfer happens when a government or supranational institution pressurises a weak government to adopt a particular policy.

According to Common (2001), coercive policy transfer has been the case in most developing countries which depend on aid support from developed countries and international financial institutions. Minogue (1998), Common (2001) and Larbi (2006) say that aid dependence has obliged developing countries in Africa and Latin America to adopt neoliberal innovations, including NPM ideas.

However, Common (2001) and Parsons (2010) argue that some NPM ideas are relevant in some countries and inappropriate in others, causing unpleasant results. This is because some of these policies were just adopted without taking into consideration the local context where they would be implemented (Common, 2001).

In fact, Mc-Laughlin et al. (2002) argue that successful implementation of NPM policies in developing countries depends on the identification and thorough examination of the NPM elements which are relevant to be worked out successfully. Sarker (2004) and Parsons (2010) add important aspects such as suitable level of economic growth, experience of the government to manage and operate in the existence of a rule of law, and the state's capacity to interpret and embrace the private sector techniques in the public sector organisations.

2.6 NPM in Tanzania

The NPM as a bundle of administrative ideas has been implemented in different parts across the globe. Sulle (2010) point out that the ideas are universally applied by different governments as part of their strategy to overhaul their public sector organisations. Conversely, Ntukamazina (1998) claim that the problems of the public sector in the 1980s were accentuated by severe inflation, inefficiency, increase in government expenditure and untenable public service costs.

Hand in hand with that Polidano (1999) recommends that NPM reforms were introduced as a common response to shrinking budgets and poor operations of the traditional government. Minogue (1998) add that the reforms were engineered by NPM-minded reformers such as the WB and other international organisations. It was on these grounds that Polidano (1999) acknowledge a replacement of the traditional bureaucratic systems with the principles of NPM. Several reform programmes such as civil service performance-based accountability, the introduction of agencies and contracting out of public services to private sector organisations were introduced in Africa. These were implemented by the general agreement with international organisations in supporting African countries (Polidano, Minogue 1998).

However, Polidano (1999) clarifies that privatisation and downsizing are two of the NPM elements commonly adopted in Africa. Sulle (2010) identified the core features such as privatisation, decentralisation and downsizing in the public sector reform in Tanzania. Polidano (1999) notes that these programmes were infused through CSRP and PSRP. The intention was to cut down the government expenditure by reducing the number of civil servants. Consequently, the local government reforms and agencification programmes were established.

Historically, Caulfield (2006) narrates that agencification in Tanzania was officially adopted in 1997 by the Executive Agency Act, No 30 of 1997. Sulle (2010) adds that agencification went together with decentralisation reforms as part of the government initiatives to increase efficiency in the provision of public services. Furthermore, Rugumyamheto (2004) reports that 34 agencies were established and have been working at arm's length from their respective ministries.

However, Sulle (2010) reports that agencification faced a lot of challenges, specifically lack of managerial autonomy in the implementation of the programmes. Other challenges were lack of financial resources and poor coordination between the ministries and the agencies. Most of the strategic decisions were influenced by the state. As a result, local management initiatives are still centrally controlled.

Apart from agencification, decentralisation is part and parcel of public-sector reforms in Tanzania. Sulle (2010) advocates that decentralisation programmes operate in a multi-sectoral programme in education, the legal sector, finance, infrastructure, agriculture and the health sector. However, Caulfield (2006) reports a lot of contradictions in the implementation of these

programmes. The main problem might be the overlapping of responsibilities between central and local government authorities in the distribution of financial resources to implement reform ideas at the local level.

According to Sulle (2010), the central objective of NPM reforms in Tanzania is "to create a civil service which is smaller, affordable, efficient and effective". Polidano, (1999) reports that colleges such as Mzumbe University, Public Service College and the Institute of Rural Development Planning and Public Service Commission were established with a view to improving the quality of human resources and performance of the public sector. Other programmes were performance management initiatives through staff appraisal systems. The financial sector was overhauled to necessitate efficient use of public resources where programmes such as PLATINUM and other computerised accounting systems were established. The legal sector reforms were not left out in order to enforce the system of rules and regulations. This went together with oversight bodies such as PCCB, the police, CAG, and auditors. Sulle (2010) notes that most of these programmes were supported by major donors such as the World Bank and the IMF.

However, Caulfield (2006) noted that the major challenge of implementing NPM reforms in Tanzania was the centralised governance system. Moreover, Therkildsen (2000) notes that there were domineering politicians in the government administration which provided little support to influence the execution of NPM reforms. As observed by Larbi (1998), Caulfield (2006) and Sulle (2010), performance-based accountability is not fully embraced in Tanzania due to lack of political commitment. Consequently, a number of challenges are noted in the local government where funds are misused due to weak systems of accounts. This is because the central government has continued operating in the traditional way. As a result, the organisational targets are disappointing.

2.7 Applicability of NPM

The NPM is a framework of general applicability, according to Hood (1991), in "public management for all seasons". This is because it was invented as an approach which finds solution to management problems of different organisations in different contexts such as policy fields, levels of government and countries from rich to poor (Pollitt, 1990).

According to Larbi (1997), McCourt and Minogue (1998) and Schick (1998) the applicability of NPM is determined by factors such as the bureaucratic systems of the government to carry out its administration. McCourt and Minogue (1998) say that if the traditional administration is transparent, is decentralised and its civil servants are motivated and accountable to their responsibilities, this provides a supporting ground for the application of NPM.

However, Batley and Larbi (2004), McCourt (2002) and Sulle (2011) argue that NPM ideologies are inappropriate in sub-Saharan Africa because of the lack of administrative capacity. The bureaucratic features in many African countries are in poor shape which makes for difficulties in implementing market-driven reforms (Sarker, 2004). These features are essential infrastructures upon which the NPM reforms can be implemented. Without these, the success of NPM reforms will hardly happen. It is therefore important that high-quality bureaucratic systems be in place before implementing NPM reforms.

In fact, the economic environment of a state influences the applicability of NPM reforms. The World Bank (1997) points the economic crisis in developing countries as an important element of the need for reform. Common (2001) and Dolowiz and Marsh (1998) add that IFIs such as the World Bank and the IMF and other international organisations like the UN, also had the duty to ensure NPM approaches are transferred to developing countries. These international institutions, apart from promoting NPM policies, also provide the financial resources to ensure implementation of NPM elements by African governments. Furthermore, the government itself has to ensure a sound level of social-economic development and a functioning private sector which act as a foundation for the application of NPM principles.

Pollitt and Suma (1997) and Taylor (1996) found that a secure political system is one of the essential components for applying NPM in developing countries. This is because it assists in building vision and correct strategies for reform. It also ensures that the formalities which govern the country and NPM principles including performance management, contract management and performance pay systems are in place.

Larbi (1998) add that for effective implementation of NPM reforms in Africa there is a need to ensure that necessary conditions for a particular element of NPM are in place prior to the application of other elements. Similarly, Schick (1998) and Grindle (1997) warn that less developed countries should not implement multiple reforms being implemented in the developed world. For example, they advise that developing countries should have in place a good management information system before presenting performance agreements and performance-related pay. If the ideas and standards of NPM components are helpful and pertinent for the improvement of the public services in developing nations then it is perceived that NPM is applicable.

2.7.1 Criticisms of the Application of New Public Management

Apart from its strength of improving public sector operations, NPM has its own challenges which have led to criticisms. Often these criticisms have been inspired by factors such as fears about the welfare state (Lane, 1997). Hood (1995) clarifies the fears on social cohesion and equity as the most potential negative effects of NPM.

Thatcher (1995) and Osborne and Gaebler (1992) state that the NPM approach is criticised for its intra-governmental focus while relying on private sector techniques which emphasise more service inputs and outputs rather than service processes and outcomes. Furthermore, NPM has also been challenged for failing to address issues of fairness, ethics and accountability in managing public sector organisations (Naz, 2003). Given these factors, Sarker and Pathak (2000) consider NPM a major obstacle to administrative systems with weak experience in operating markets techniques.

Hood (1991) argues that the model has intended to reduce the costs of public goods and promote quality services for all. However, the approach has actually become a loophole of self-serving individuals in the public offices (Dunleavy, 1985; Hood, 1991). Pollitt (1990) suggests there should be heavy budget cuts for top managers, and that lower level staff should receive a greater share in order to benefit people at the local level.

According to Hood (1991), the implementation of NPM techniques in government operations has also been criticised by various scholars. Cohen and Eimicke (1997) note that business principles which emphasise entrepreneurship act as an obstacle to the implementation of constitutional law

and democratic organisation. This is because the shift from bureaucratic organisations which emphasise rules and regulations has meant public administration is guided by market-orientated principles which jeopardise or compromise social equilibrium amongst citizens/consumers (Clay, 1994; Moe and Gilmour, 1995; Terry, 1998).

Critics such as Moe and Gilmour (1995) and Schachter (1995) further argue that market motives cannot replace the existing laws. Market principles such as privatisation and contracting out may not work well in the absence of rule of law. Laws must be in place to empower lower-level actors to enforce contracts and avoid corrupt practices (Diefenbach, 2009; Moe and Gilmour, 1995; Schachter, 1995)

Lufunyo (2013) and Pollitt and Bouckaert (2004) argue that the philosophy of private sector management has proven inappropriate to many aspects of public service. This is because public and private sectors, are derived from the two different legal doctrines (Moe and Gilmour, 1995). For example, the concept 'let managers manage' is a mixed message presented in the wrong context (Pollitt, 2003). According to Hood (1991) and Pollitt (1990), the message gives public managers more power in decision-making processes. As a result it complicates the demand for increased performance and stakeholder participation (Pollitt, 2003). Public managers have to be supportive and transparent in order to engage different actors in various decision-making processes.

Nagel (1997) notes that the emphasis on the implementation of enterprising government caused a heated debate. Opponents postulate that neither the public organisations nor employees are allowed to be entrepreneurs within the government (Moe and Gilmour, 1995; Schachter, 1995). This is because entrepreneurial management strategies give administrators and employees the power to take calculated risks (Blair, 2000) which is against the norms of public sector organisations (Adams, 2000; Frant, 1999; Kelly, 1998; Peters and Pierre, 1998; Terry, 1998). Frederickson (1997, 2005) also cautions that "business and government have very different goals and therefore the techniques of private sector entrepreneurship are inappropriate and unethical for public officials".

Some studies have revealed that public management reforms were expected to lower costs per unit of service. However, Hood (1991) asserts that the NPM system fails to impose strict resource control due to an 'aggrandizement of management' (Martin, 1997). From this viewpoint, misuse of funds has increased as more freedom has been given to lower managers (Diefenbach, 2009; Hughes, 1998). Frederickson (1997) contends that misuse of funds in lower government levels is growing high as a result of an increased emphasis of running government organisations like private businesses.

DeLeon and Denhardt (2000), Eikenberry and Kluver (2004) and Terry (1998) note that the effect of the NPM doctrine on nationality is uncommon experience to public administration scholars. NPM views people as customers or clients and not as citizens. Customers are regarded as consumers in the market place, unlike in public administration, which views people as citizens. With citizenship people have the right to public interest, but the customer view means people have no right to public services (Eikenberry and Kluver, 2004).

Borins (2002) and Van de Walle (2009) state that the nature of NPM is geographically dependent based on a particular area. This means that the geographic context describing the origin of NPM is limited to the Anglo-American, Australasian and some Scandinavian countries (Diefenbach, 2009), leaving other countries with little explanation about the origin of NPM (Mongkol, 2011). However, it should also be known that there are some situations where the explanations are guided by IFIs such as the IMF and WB (Common, 1998; McCourt, 1998; Mc Laughlin et al., 2002).

According to Osborne and Gaebler (1992), NPM was also criticised for freezing democracy and accountability. Democracy requires the rule of law, as pointed out by Weber, in supporting bureaucratic systems (Clay, 1994; Terry, 1998). The public sector reform emphasises de-bureaucratisation where more powers are given to managers in government sub units which reduces political accountability (Osborne and Gaebler, 1992; Stoker, 2006). In this case, politicians are less accountable whereas managers are more accountable. The argument is also supported by Lynn (1998), Mongkol (2011) and Mc Laughlin et al. (2002) and Pollitt 2000) who say that public accountability may have equally decreased by contracting out government

functions to the private sector and eventually there is no longer public involvement for the function which is delivered by the private sector.

Dunn and Miller (2007) respond to these critics, arguing that NPM does not intend to completely eliminate the bureaucratic model but it seeks to maintain the approach in some organisations and to reduce it in others. Hughes (2003) adds that NPM reform programmes enhance democracy if carefully carried out. He further argues that the reforms improve transparency, increase the focus on service quality, promote public involvement and facilitate the role of elected politicians. Moore (1995) and Smith (2003) conclude that NPM does not reduce the function of politicians in the system of management. Rather, the political process should be used to increase citizen's participation. Thus, politicians should use the process to encourage people to address challenges such as inefficiency, poor accountability and inequity in the distribution of public services.

NPM is criticised by Dunleavy (1994), who says the new paradigm is impractical because it does not provide explanations for how politics guides the work of public sector organisations. He further argues that the function of politics in public sector organisations is well described by the traditional theory of public management. However with NPM, techniques from the private sector are used to describe the public sector while there is very little knowledge about the functioning of public organisations in the political context (Diefenbach, 2009; Mongkol, 2011). This has brought mixed interpretations amongst political scientists.

It is suggested that the projected outcomes of NPM could vary from one organisation to another or from one country to another due to specific factors. For example, public outcomes are relatively low in developing countries compared to developed countries (Mongkol, 2011). According to Larbi (1998) developed countries are familiar with high-quality services, and their people demand more quality services from their governments compared to people in developing countries. Therefore, it should also be noted that NPM techniques cannot function in the same way as they do in developed countries.

However, Williams (2000) argues that if NPM were entirely inaccurate, unreliable and incompatible with the functions of the government, it could have been abandoned. Given its relevance to effective government, this is why it is still being implemented despite all these

criticisms. Thus, Williams (2000) and Mongkol (2011) conclude that we cannot ignore the implementation of NPM techniques as they are adequate enough to reshape the public sector organisations.

2.8 Applicability of NPM Model in the Education Sector

According to Peters (2001) and Pollitt and Bouckaert (2004) the NPM model has been the compass for reforming public sector organisations. This is because NPM is not a fixed organisational scheme, rather it is like a semi-fabricated object which is used in various areas of specialization (Christensen et al., 2007). Pollitt and Bouckaert (2004) say that public education is amongst the areas which have been subjected to extensive NPM reforms in a number of nations.

According to Parsons (2010), the OECD countries were the first to embrace NPM ideologies. Initiatives such as 'No Child Left behind', school choice reforms and movements such as outcomes-based accountability have been demonstrated and implemented in America and Europe to enforce more tightly coupled structures in the education system (Peters, 2001; Terry, 2003). The UK has been the reference point for education reform initiatives. Programmes such as School Financial Management Initiative (FMI) in 1982, School Based Management (SBM), Local Education Authority (LEA), School Local Financial Management (SLFM), and people's panel in 1998 were formulated to ensure quality provision of social services at the local level (Downess, 1988; Taylor, 2009).

Mc-Laughlin et al. (2002) argue that the Education Act of 1988 was the catalyst towards reform in the UK education sector. The Act introduced school-based management, promoted autonomy in schools, control standards, and significantly reduced the power of local government authorities over schools. In this way financial resources are directly handed to the head teachers and governors of schools to ensure the needs of students are met.

Despite the fact that proponents of NPM encouraged educational organisations to learn best practices from the private sector and get practical (Kaufman, 1998; Peters, 2001; Terry, 2003), other scholars were so critical of the adoption of NPM in the education sector. Jarl et al. (2011) argue that the implementation of NPM ideologies in the education sector will lead to deprofessionalisation. This is because some functions of professionals will be taken over by local

managers. However, this argument is contrary to recent public administration studies which show that NPM in similar ways improve the professional performance of welfare managers (Jarl et al., 2011).

Fusarelli and Johnson (2004) and Weick (1976; 1982) emphasised that the education sector should not be perceived in the same way as other sector organisations. This is supported by Brown and Contreras (1991), who add that the provision of education is a state obligation, and every child has the right to free quality education. This commitment differentiates education from other sectors (Brown and Contreras, 1991; Fitz and Beers, 2002; Fusarelli, 2003; Lubienski, 2001; Terry, 1998). However, the premise has been opposed by other scholars such as Grace (1994), Lubienski (2001) and Sowaribi (2005) who say that social services such as education cannot be considered as public goods. It must be treated in the same way as other commodities in the market place; thus, regulated for its efficiency and effectiveness.

Sawicky (1997) observed that the structure of educational systems whose impacts are complex to describe makes it hard for private sector organizations to function efficiently. Market orientated principles are not always good in the distribution of public services and the assumption that the private sector will always do better is deliberately wrong (Sawicky, 1997). Market-based alternatives increase racial and social segregation (Bastian, 1990; Moore and Davenport, 1990; Spicer and Hill, 1990). It also usually creates winners and losers in education (Brown and Contreras, 1991). This is countered by Sowaribi (2005), who argues that "education should not be a right of citizenship, but only those who truly desire education should go for it. Market mechanisms should determine demand and supply".

Since schools are unique public organisations, it is inappropriate to measure performance of schools in the same way as markets. According to Fry (1989), schools reflect the needs of the wider society and their performance is not governed by profit conditions. So it is difficult to measure and evaluate in the same way as the private sector where profit acts as the decisive indicator of organisational performance.

Moreover, since education is controlled by the government, bringing market principles into the system may cause a number of challenges. For example, contracting out educational services to private institutions has failed to improve educational outcomes in advanced countries such as the US, UK and Sweden, contrary to the expectations of the market-driven approach (Fitz and Beers, 2002; Sawicky, 1997).

Apart from the criticisms, New Public Management has changed the organisational structure of public education into a more decentralised authority (Arnott, 2000; Jarl et al., 2011). It has shifted administration from central policy makers to local school units. Consequently, it has introduced new functions for communities, local electorates and public officials. More specifically, it has embraced the sharing of powers amongst all stakeholders and changed schools into semi-autonomous institutions (Arnott, 2000; Ferlie et al., 1996; Jarl et al., 2011). Raab (2000) acknowledges that at the school level, governing body have been introduced with some elements of private sector culture, and they must include representatives of various stakeholder groups.

Unlike the private sector, Ferlie et al. (1996) and Sowaribi (2005) argue that freedom in the decision-making process is given to parents, governors, the head teacher, teachers and the neighbouring community. With this set up, schools can exercise powers in planning, budgeting, and resource allocation as well as evaluation and monitoring (Sowaribi, 2005). In addition, Jarl et al. (2011) remark that students and parents are now approached as customers whose choices and priorities are highly considered.

Arnott (2000), Gewirtz and Ball (2000), Jarl et al. (2011) and Simkins (2000) declare that NPM reforms have changed the traditional function of head teachers. They are considered like business managers in private enterprises than ordinary teachers amongst teaching professionals. According to Ferlie et al. (1996), head teachers are now executive members in school management teams. They have to undergo training in planning, finance and budgeting at the same time as keeping an eye on the performance of the school. According to these authors NPM reforms have not only changed the functions of school managers but also raised the performance of teachers as professionals in schools.

Jarl et al. (2011) adds that the devolved management of schools has changed the pattern of accountability. Within schools, teachers have to be accountable to each other and to the stakeholders such as the parents, politicians, civil society organisations, and non-governmental organisations within the community. Furthermore, Ferlie et al. (1996), Jarl et al. (2011), Raab (2000) and Sowaribi (2005) say that teachers are responsible for the short and long term plans, as well as daily administrative functions such as planning, budgeting and evaluations.

2.9 Accountability and Rational Use of Funds

Cuomo (2005) found that accountability helps to ensure rational use of public funds through the following aspects: compliance with rules, regulations, policies, procedures, ethical standards and management directives; efficient and effective operations of planned objectives; safeguarding institutional resources against forms of misuse; the reliability of the financial records and timely reporting; regular auditing of institutional financial statements; and the proper keeping of inventory records and their whereabouts.

Sevilla (2005) found that financial procedures are essential to directing resources towards desired ends. School fiscal resources normally come from various sources including central government, the local government authority, tuition fees, non-governmental organisations (NGOs), extracurricular activities, contributions from parents and the community around the school (Melyoki, 2006). These funds need some degree of discipline by creating control mechanisms across the system. The control mechanisms are the procedures such as auditing, transparency, book keeping and accounts, financial laws, regulations and policies. These procedures have to be aligned with other components to make spending more efficient and more responsive to strategic priorities (Sevilla, 2005).

Many researchers have revealed that rational use of public funds requires effectual auditing (Sevilla, 2005). According to the UN (1999) auditing means verification of the accuracy of the data contained in financial statements and reports. Auditing may be used to scrutinise financial records to ensure that the financial statements are reliable and yield a correct picture of the financial activity and the condition of the entity (Gong, 2009). It not only provides assurance with respect to the rational use of public resources, but also curtails the abuse and misuse of public authority. It also helps to build an accountability culture through moral values and a sense

of duty (OECD, 2010). It has an anticorruption function as it exposes irregular, illegal or immoral government behaviour (Gong, 2009).

According to Jenkins and Goetz (1999), people have the right to take active role in the process of auditing so as to know how their representatives are utilising the funds. The school governing body has to place an internal audit mechanism for regular checks of the school's finances. The auditing should be executed at least once a month by a team from the SGB or any appointee from the community (OAG, 2002). In order to have effective auditing, a school finance policy should be formulated and referenced when the exercise takes place. The policy must complement other legislation such as the School Act and it should set directives and give appropriate guidance. With the financial policies, auditing may be simplified and mismanagement of school funds will be reduced.

Similarly, transparency has a major role in promoting rational use. Melyoki (2006) and Mushi (2006) define financial transparency as the accessibility of significant, convenient and reliable data about the periodic performance, fiscal position and administration of an entity. Financial transparency is critical for accountability in enhancing good governance of quality service delivery (OECD, 2010). TEN/MET (2003) says that councils and schools are responsible for giving information about funds that have been received and spent on public notice boards and in places where community gatherings take place.

The OECD (2010) found that transparency is highly relevant because it is a good tool to ensure citizens' access to information. Navarro-Galera and Rodríguez-Bolívar (2010) suggest that with reliable information in the financial statements, citizens can understand the status of internal finances. Failure to access financial information makes it hard for citizens to relate and assess the quality of service in relation to the resources spent on services (OECD, 2010). Sevilla (2005) concurs with these points and argues that transparent reporting is essential for fiscal discipline and for accountability to reinforce rational use.

Few studies to date have reported financial laws, regulations and procedures as key processes in the rational use of school funds. In fact Davis and White (2001) and Sevilla (2005) claim that in most cases these procedures are indicated in financial manuals or Acts explaining division of responsibilities in the use and control of institutional funds. They are the basic instruments which

guide fair use of public funds. Without these instruments, there would be a risk of public money misuse or misappropriation.

Mushi (2006) suggests that it is necessary for the finance policy to disclose explicitly the potential rules and regulations of handling resources in schools. The routine procedures for handling school fees, donations, cheque payments, bank transactions, signatories and other aspects similar to the school's finances should be written in the school's finance policy.

According to OAG (2002) and Mestry (2004), the school financial policy must plainly layout the obligations or duties of the accountant, storekeepers, auditor, procurement officers, finance committee, bursars, principal and different people appointed to particular functions. It should comprise provisions about control components and the mechanisms that will contribute to perfect administration of funds. Key control mechanisms in aspects such as the cash receipts and cash payments, management of petty cash, assets, tuition fees, stock accounts, general payments and budgetary control should be developed and form part of the finance policy.

Etu (2007) describes bookkeeping as an essential part of financial control and accountability. According to Horni (1998) it makes it possible to monitor whether the financial strategy works, whether the institution is financially viable, and if money has been spent to achieve the intended objectives. A good accounting framework makes it feasible for an organization to be fiscally responsible to all critical stakeholders and to meet the intended target (Etu, 2007).

Some studies have suggested that in order for funds to accomplish the intended objectives, there are basic principles to be followed. Cuomo (2005) points out that fiscal accountability should be divided so that one individual does not have excessive control or power over the money. Mushemeza (2003) recommends that the school governing body should ensure that different roles are designated to various individuals who have the fundamental information and skills to perform these tasks efficiently. This can avoid misuse of funds. Similarly, Frink and Klimoski (2004) underscore that it should be clear who is in charge of each action or area of activity. Therefore, it becomes easier to trace misconduct or misuse to a specific person (OAG, 2002). As suggested by ETU (2007), it should be clear in terms of who is accountable for what to avoid

overlaps that make it workable for one individual to accuse another and avoid the irresponsibility of other actors.

ETU (2007) adds that decisions about accounts should be made at the correct level. For instance, an accountant should not make decisions about non-planned costs. Who settles on what choices in fiscal decisions should be included in a written financial policy and affirmed by the highest governing body (World Bank, 2000). People should have essential skills to deliver their roles and responsibilities. Cuomo (2005) opines that it is important that every individual from at any level of the middle administration, including members from the overseeing structures, should comprehend financial statements and be able to monitor them. Any person working directly in an institution should be knowledgeable about financial statements. Financial statements should be discussed by the governing body and in staff meetings (Haki Elimu, 2007). This guarantees transparency and answerability and limits fraud, embezzlement or collusion. In this way, it is fundamental that each administrator in an institution is familiar with the significance of setting up and supporting effective accountability and the rational use of public funds.

2.9.1 Countries Specific Experiences of Accountability and Rational Use

Efforts to increase accountability in the provision of education have been undertaken by various countries in Africa. Scholars such as Chawla (2010) have acknowledged efforts of efficient use of the meagre allocations in optimising the maximum outcome of the education sector in many developing countries. Furthermore, Namukasa et al. (2007) argue that the impact has been possible due to efforts made to decentralise educational administration across the world. In Uganda, Mushemeza (2003) reports that the Constitution of 1995 has clearly demonstrated transfer of powers to local levels. This is to facilitate citizen participation and democratic control of schools. Consequently, in 1998 the Ministry of Local Government issued financial guidelines to legitimate financial accountability and value for money. Namukasa et al. (2007) also realise a significant level of financial decentralisation in the education sector after a series of financial regulations in Uganda.

Consequently, Namukasa et al. (2007) report that financial decentralisation in Uganda enabled calculations of education grants at the central level to be released to the districts as school grants. Moreover, Crouch and Winkler (2008) report that a sophisticated education management information system (EMIS) enabled district governments at the local level to transfer these

national capitation grants to schools. Mushemeza (2003) add that the school management committee is the most important governance mechanism dealing with the management in schools. It is responsible for approving school spending plans and holding each part to be accountable in schools. It has the power to investigate problems and oversee school projects such as construction and any other improvements. Crouch and Winkler (2008) insist that public expenditure tracking surveys must be carried out in order to ensure efficient spending of capitation grant at the school level. A regular audit can be carried out to verify if the funds are utilised transparently for the purposes intended resulting in a low rate of leakage.

However, Mukisa et al. (2009) are critical that financial decentralisation is still in it infant stage. Therefore, financial management is still wanting. They said further that the analysis of the previous scholars relies more on structures of administration, accountability and output as opposed to genuine finances used and lost. They also underscored that only if accounting skills are taught to education officials could these interventions improve and eventually facilitate financial management.

Likewise in South Africa, Xaba and Ngubane (2010) acknowledge the significance of financial accountability in the rational use of school funds. The World Bank (2008) reported that the School Act No 84 of 1996 was enacted to give schools the power to control the funds. Mestry (2013) adds that the decision-making power has been given to school management teams and governing bodies (Mestry, 2013). It was also supported by Xaba and Ngubane (2010), who argue that the financial accountability of the two authorities (SGBs and SMTs) are responsible for routine and annual management in schools and have the power to prioritise the needs of schools and spend the funds according to legal requirement. However, Crouch and Winkler (2008) noted that the South Africa's reforms of the 1990s put less emphasis on management though it was explicitly orientated towards governance and finance.

In Nigeria, Kheman (2004) reports that the responsibility of providing public services is shared between the federal and state governments. Consequently, it has decentralised both resources and responsibilities to ensure effective accountability in locally elected governments. In this way the education system has been decentralised and all the three levels of government are involved in bringing decision making closer to citizens. According to Akpan (2014), the National Policy on Education recognised the importance of parents' involvement in school management. Therefore,

at the school level, the responsibilities are given to SGBs for the management of schools and the utilisation of resources. Head teachers report to SGBs and to local government authorities which are the custodians of basic education. Akpan (2014) opines that School-Based Management (SBM) is an integral part of the involvement of parents, teachers, students and other stakeholders in decision making in schools. In so far as Caldwell (2005) is concerned schools are given more power from the central authority in order to improve effectiveness.

However, apart from all these structural arrangements, Babatunde (2013) notes that the accountability problem is caused by the weakness of the government, which has been enforcing its legal frameworks. There is sometimes double standard and soft punishment in dealing with financial malpractices in Nigeria.

Larbi (1998) says that efforts to transform the education system in Ghana has been undertaken since the 1960s and after the adoption of NPM in the 1990s. Concurrently, education responsibilities were devolved directly to schools. This contention is supported by the introduction of a school capitation grant scheme and a school feeding programme in 2005/06 where funds were deposited straight to schools. Larbi (1998) suggests that this was an initiative to strengthen autonomy of schools on matters relating to fiscal management. It was also revealed that the introduction of Capitation Grant System was considered as a mechanism to stimulate local involvement and raise accountability to avoid problems related to inefficiencies and malpractices.

Larbi (1998) also reports that direct control of school funds has been linked to Ghana's public sector financial regulations. The point is further reinforced by Buatsi (2010) who says that specific guidelines have been designed to show the lines of responsibility for efficient use of school funds. Within the guidelines important instructions and institutional structures such as the roles of school management committees (SMCs) and head teachers (HTs) are defined in terms of accounting procedures. Buatsi (2010) adds that accounting procedures include withdrawal of school funds, the roles of signatories, roles of authorisation officers and the requirements to authorise the funds, auditing and reporting to ensure proper use of funds. It was also observed that internal oversight starts with the SMCs and parent-teacher associations (PTAs), while the

District Directors and Education officers are responsible for the overall oversight through reports submitted to them by schools, PTAs, SMCs and HTs.

In Kenya, Musera et al. (2012) note that schools report to District Education Office (DEO), a Body of Governors (BOG), and a parent-teacher association (PTA). More importantly, the DEO provides a link between schools and higher education authority in the provincial and ministries (World Bank, 2008). The DEO transmits information concerning school performance within its jurisdiction to the higher education authority. The body of governors was established by the Kenyan Education Act (KEA) in 1966 as a way to oversee management in schools (World Bank, 2008). Thus, BOG has been created as a necessary link between schools, communities and government on matters affecting performance of schools. Furthermore, BOGs are also involved in setting the schools priorities, mobilisation of resources and auditing expenditures using government guidelines. The intention is to ensure effective and efficient utilisation of resources in schools.

In view of Musera et al. (2012), the PTA was created by the presidential directive of 1980. However, the PTA has less power compared to BOGs. This is because the legislation used to create them leaves more powers to BOGs. In principle the BOGs and PTA members oversee school performance, although PTAs are considered as volunteers and this causes conflict when executing their supervisory role in schools. PTA members have similar responsibilities to those of BOGs and in practice have to work together to improve operations in schools. In the UK they are quite different. While the BOG has a management and oversight function, PTAs do not have this. The PTA is a community liaison body mostly responsible for social activities and additional fund raising.

The World Bank (2008) clarifies that the head teacher is the accounting officer responsible to the DEO, BOGs and PTAs. S/he informs these authorities about general administration and in particular the utilisation of resources. They also post allocations on the school notice boards, and report budgeted expenditure during PTA meetings and to the Bodies of Governors. This ensures transparency and the rational use of public funds.

2.10 Misuse of Public Funds

According to Artley (2001), misuse of public funds is mainly caused by the factors which hinder accountability. Generally, these are hidden agendas that lead to corruption, weak leadership, insufficient resources, poor oversight, lack of clarity, poor capacity and poor record-keeping. It is argued that it is difficult to determine the internal agenda of employees. Employees as normal human beings are unpredictable and have their own agendas which influence the performance of an organisation. These hidden agendas are defined by individuals in terms of goals one wants to achieve in life. OECD (2010) adds that the hidden agenda are dilemmas for the effective use of public funds as issues of personal gain are placed at the forefront of the main goals of the organisations.

It is also argued that misuse problems arise from a lack of transparency. As a result, its makes realisation of intended objectives difficult. Apart from transparency, the World Bank (2000) adds that corruption has been mentioned as the biggest issue in the misuse of public funds. This is because corruption serves the narrow interests of public officials against the needs of the public. The effects of corruption are clear in the service sector as it leads to inequality and hurts the most vulnerable in society.

Oliver and Drewry (1996) argue that misuse cases tend to happen when there is weak leadership. In these events it is most likely that the organization will be let down by particular behaviour of its officials. This is because dishonest individuals may capitalise on organisational weaknesses and public funds will be misused. Strong leadership is essential to create a healthy environment for the rational use of public funds. It reinforces commitment, cements relationships and monitors the behaviour of employees on financial matters.

It has been further argued that public officials tend to maximise their budget in order to fulfil their personal gain. This may be the reason why in some situations, resources are provided and yet the intended objectives are not achieved. It has also been said that in order to avoid misuse within an organisation, a definite amount of resources has to be provided to individuals or teams in order to realise required performance. However, this argument has been criticised by public choice theorists. Niskanen (1971) says a sufficient amount of resources might be provided and

yet funds are misused. Thomas (1998) concludes that fiscal resources should be measured in terms of accomplished objectives.

According to World Bank (2000), misuse of public funds also happens when the follow-up systems fail to oversee the money. This is similar to the findings of Bello (2001) and Onuorah and Appah (2012), who establish that misuse of public funds in Africa is a result of weak oversight and the unethical behaviour of public officials. This may largely be attributed to public officials being driven by personal interests. As a result, enormous amount of funds are not used as intended. Patton (1992) and Abu Bakar and Ismail (2011) recommend that rewards or penalties should be in place to curtail public officials and their officers misusing taxpayers' money. However, this may not be effective if there are no commitments at all levels to hold to account those implicated with financial malpractices. In this way, it is therefore contrary to what Hood (1991) stresses on discipline and parsimony as a way of enhancing rational use of fiscal resources.

Some studies indicate that the misuse of public funds is also caused by lack of clarity in procedures. They suggest that without clarity, financial procedures may be misinterpreted and may direct funds to unintended objectives. Lotz (2005) writes that funding objectives, guidelines and operational procedures should be clear to make an organisation focus on its operations. Therefore, clarity is essential to avoid unnecessary misuse or deviations of the public funds from the main objectives.

There is increasing concern in various literature that the abuse of financial data is influencing misuse of public funds. As OECD (2010) acknowledges, financial data provides key facts of the organisation. It therefore needs to be organised, managed and released regularly to portray meaningful information for other parties to exploit. However, the quality of reporting has generally remained poor and some financial aspects are not reflected in these reports. Therefore, it has been easy for dishonest officials to tamper with the financial data, covering up misuse of funds. This is evidenced by the report of Ethics and Anti-Corruption Commission (EACC), which revealed that some dishonest officials exaggerate enrolment records in schools to attract more money, which they then divert to their personal needs.

Polidano (1999) and Abu Bakar and Ismail (2011) found that schools continue to experience misuse problems in developing countries despite many attempts to promote rational use and its legal prescriptions. On the other hand Mushemeza (2003) observed that school committees' members in sub-Saharan Africa are functionally illiterate and often give blanket approvals to most decisions affecting operations in schools. This degrades the financial management in schools as decision-making processes are influenced by teachers. The findings of a study in one school in Nakuru County showed that a head teacher misled the chairman to sign a cheque for Kenyan Sh 3,000 but later altered it to read Sh 30,000 and cashed it. Melyoki (2006) suggests that in order to avoid misuse at school level, governing bodies should constitute members that are knowledgeable enough about procedures guiding financial operations.

Public choice theorists such as Niskanen (1971) suggest that misuse of public funds is caused by weak links between costs and outputs. On the other hand, there are no motivation for political leaders and civil servants to control costs and as a result there is waste and over-expenditure. This is justified in schools where school managers are focused on delivery rather than on productivity and efficiency. According to URT (2012) this is an area where misuse of school funds happens and severely reduces the quality of teaching and learning facilities in schools.

HakiElimu (2003) found that school operations are subject to auditing and monitoring. This verifies that resources are in good control and priorities are followed. It is true that misuse can also happen in schools which lack frequent monitoring and auditing by respective authority. It is argued that if there is a robust system of accountability which clearly defines procedures in place as well as responsibilities of the players in the financial decisions then the misuse of public funds can be minimised.

2.10.1 Countries Specific Experiences of Misuse of School Funds

Despite a series of efforts to enhance accountability in Africa, Babatunde (2013) found that majority of the public sector organisations have failed to accomplish the targets for which they were intended. A study by Khemani (2004) observed problems with the use of public resources by local government due to management inefficiency. Babatunde (2013) points out that the problems are due to failure of financial accountability which led to problems such as fraudulent practices and wastage of public funds. Khemani (2004) also presented evidence of unclear roles

and responsibilities, and poor record keeping in schools, as a result of weak accountability and complex chains of disbursing the funds to the school system.

In Uganda, apart from the government's efforts to strengthen decentralisation, Namukasa et al. (2007) note a slower pace at the school level than the rapidly implementation at the regional level. Mushemeza (2003) observed serious problems with the flow of Universal Primary Education (UPE) funds in various districts. The study noted non-compliance with UPE guidelines, lack of accounting knowledge and poor-record keeping, which complicates both accountability and fiscal reconciliation processes. It was also revealed that decentralisation created new avenues for corruption as the internal control system created loopholes for dishonest officials to inflate the number of pupils to receive more funds. Namukasa et al. (2007) commented that fiscal problems are unchecked as a result of SGB members who have little experience in education governance but also sometimes because of weak supervision of head teachers and local government officials. This is where education funds are leaked and end up in the private accounts.

In South Africa, Lekalakala (2006) found complexities in the management of school funds. Xaba and Ngubane (2010) note that there are challenges in understanding the rules and regulations in managing the funds. Mestry (2004) argues that despite training about school governing bodies and principals' roles and responsibilities, many schools are the victims of mismanagement.

On the other hand, Xaba and Ngubane (2010) found challenges of school governing bodies in executing their fiscal responsibilities. Mestry (2013) note poor management causing events of fraud and manipulation of the allocated funds in schools. Worse, the Directorate concerned with Education had no systems in place to support schools concerning fiscal issues and related problems (World Bank, 2008).

In Kenya, World Bank (2008) found a weak relationship between BOGs and PTAs because the two authorities conflict in terms of responsibilities and the legislation which created them. Koross et al. (2009) note some school managers which do not engage parents in the welfares of the school. According to World Bank (2008), PTAs complain about not receiving regular reports from the head teachers and the BOGs. Lekalakala (2006) says that this is an obstacle for

effective monitoring of school fiscal resources. As a result, it is difficult to hold heads of schools or BOGs members accountable when matters go wrong.

Buatsi (2010) reports that there are inadequacies and misconducts in the management of the Capitation Grant Scheme (CGS) and the school meal programme in Ghana. Some cases such as delays in the release and lack of acknowledgement receipts have been noted. Shockingly, there is lack of access to financial data. These have been acknowledged by Buatsi (2010) as the factors failing rational use at the school level and eventually the misappropriations of public funds.

2.11 Background of Theories of New Public Management

The ideas of New Public Management can be traced back to various theories which have influenced its origin (Larbi, 1998; Lynn, 1998). According to Downs (1967), Hood (1991), Niskanen, (1971) and Pollitt (1990) and Tullock (1965), these are public choice theory, management theory, classical public administration, neoclassical public administration, policy analysis, principal agent theory, property rights theory, the neo Austrian school, transaction cost economics, and NPA and its associated theories.

2.11.1 Classical Public Administration

Gruening (2001) and Osbone and Gaebler (1992) observed that the US government was criticised by the public due to inefficiency, the wide increase of corruption and incompetence of public servants in the late 19th century. Given the series of debates on the evils of public sector, progressive ideas emerged as a response to reform public administration (Pollitt, 1990). Gruening (2001) wrote that the progressive ideas are rooted in Frederick Taylor's scientific management, where performance indicators were drawn to mirror the efficiency of public organisations. Consequently, in the 1920s, a new movement of reformers emerged. The new reformers were commonly known as the new scientists of public administration (Gruening, 2001). Pollitt (1990) adds that these reforms led to the development of a theory of organisation with the additional concepts of management. According to Gruening (2001) these are Planning, Organising, Staffing, Directing, Coordinating, Reporting and Budgeting (POSDCORB). Gruening (2001) and Pollitt (1990) suggest that the main assumption was that public managers would execute their responsibilities by following these concepts and improve their performance.

However, the nature of state operations and the public management of the U.S were still described by the principles of public administration.

2.11.2 Neoclassical Public Administration

Hughes (2003) notes that immediately after the Second World War, the principles of classical public administration faced serious challenges from a group of scholars, including Herbert Simon. Simon (1983) states that the ideologies of administration are un-scientific, with weak premises that were concluded from common sense. Nevertheless, few scholars were against Simon's facts as they thought he would jeopardise public administration from its fundamentals. Surprisingly, in this period, governmental reformers were still following the Progressives' ideas and classical theory (Gruening, 2001).

Gruening (2001) advances that the dominant thought of this time was the establishment of the Program, Planning, and Budgeting System (PPBS). However, Pollitt (1990) notes that execution of the PPBS experienced potential challenges; as a result it was not operational and the US government terminated it in 1972. For this reason, proponents of the neoclassical approach linked their views to the thoughts of classical public administration. Significantly, their contribution was on an emphasis of policy analysis and move away from traditional bureaucratic management style towards a rational approach. Hence, Gruening (2001) explains that towards the late 1960s several academics were creating new thoughts that significantly questioned this common tradition of public administration scholars.

2.11.3 Public Choice and Modern Institutional Economics

Dunleavy (1994) and Tullock (1965) assert that the public choice theory came out as the first opponent of neo-classiccal public administration. It assessed the Progressives, modern welfare state, and the public administration approaches and argued that the theoretical explanation of representative democracy without constitutional limits could result to the exploitation of few by many. In this way, the resources would likely be wasted as the minority will direct resources paid by the majority for their own interests. Additionally, Tullock (1965) found that unproductive use of resources and deviations towards benefiting few segments within the population are caused by the nature of bureaucratic organisations. As a way to alleviate these weaknesses of bureaucratic organisations, Tullock (1965) reports that public choice theorists have suggested the creation of legal mechanisms against exploitation of the majority by the minority. They came up with the

idea of a polycentric administrative system as opposed to the monocentric ideas of the Progressives (Downs, 1967; Gruening, 2001; Niskanen, 1971; Tullock, 1965). Osbone and Gaebler (1992) remark that the new idea was based on the invention of a system which separated the provision and the production of services based on competition and opportunities for citizens to make choices.

Furthermore, Downs (1967), Gruening (2001), Niskanen (1971) and Tullock (1965) argue that the ideas of public choice theory were against the classical and neoclassical public administration. It was then considered as a novel approach to public administration. Following these ideas, the public choice theory was supported by other approaches within the modern institutional economics. Pollitt (1990) notes that all these approaches, namely, the neo-Austrian economics, property rights theory, principal agent theory and transaction costs economics, have criticised both classic and neoclassiccal thinking. They criticised the welfare state because of its oppressive nature (Downs, 1967; Gruening, 2001; Niskanen, 1971; Tullock, 1965).

2.12 Theoretical Framework

In this study the NPM model and some other strands in rational choice perspectives and new institutional theories, particularly the public choice theory, were mostly used. The NPM model mirrors important aspects of the study since it provides explanatory factors for the way it has been defined, diffused and implemented in the public sector in general and education sector in particular. Public choice theory will highlight issues of how accountability facilitates rational use of school funds in Tanzania and why is there misuse of school funds while accountability is emphasised in the education sector. The core arguments for each of the approaches are presented in the following sections.

2.12.1 NPM Model

Common (1998) and Painter (1997) argue that NPM does not have any concrete theoretical basis of its own. It is believed that NPM is the outcome of many theories as highlighted in the previous sections. No single theory can claim credit for its emergence. However public choice theory has contributed a lot to the NPM model. It emerged as a critique of traditional bureaucratic administration which was claimed to be the source of public sector inefficiencies across the globe.

As already noted public choice theory has inspired the emergence of NPM model and has contributed a lot to the reforms of the 1980s. This suggests that the public choice theory has made NPM a toolkit that is applied to each state, taking into consideration the local situation and practice.

Generally, the main purpose of the NPM model is to explain the frameworks that have been developed to provide support for answering the following specific research questions:

SQ1: Is the New Public Management applicable in Tanzania?

SQ2: How does it work in the education sector in Tanzania?

Following the above research questions, the applicability of NPM to Tanzania and in the education sector in particular is the main area of interest in this study. When talking about the applicability of NPM in Tanzania, it simply means the reform content or the kind of reform measures undertaken by Tanzania to reform the public sector. To substantiate that these measures were inspired by NPM, we need to identify these reforms and investigate the applicability and relevance of these elements in the public sector reforms in Tanzania. Therefore, to investigate applicability of NPM in Tanzania, it is important to examine how many NPM approaches were adopted and implemented and their degree of usefulness in public sector reforms in Tanzania.

The adoption and usefulness of NPM elements will determine the applicability of NPM in Tanzania. If the elements and principles of NPM doctrine are suitable and useful for the modernisation of the government's services in Tanzania, then it can be established that NPM is useful and applicable in the country.

The attitudes, values and thoughts of the participants who are believed to have a critical judgement of the socio-political and administrative systems were chosen to determine the degree of applicability of NPM in Tanzania. These include stakeholders with an interest in the area of study and who are affected by the conducts of the government, like top government officials, lawmakers and authorities from non-legislative associations.

2.12.2 Public Choice Theory

According to Hood (1991; 1994), the philosophies of new institutional economics, mostly public choice theory, have inspired the rise and shape of NPM ideas. Public choice theory, as a focus of this study, is a branch of economics where its subject matter was developed from the study of taxation and public spending (Mueller, 1989; Orchard et al., 1997; Hill, 1999). According to Mueller's (1989) definition of public choice theory, which is frequently quoted, politicians and government officials are perceived as materially self-interested individuals. This means that politicians and bureaucrats have been described as gain seekers in the social system (Downs, 1967).

According to Buchanan (1949; 1954), a person is always a unit of analysis in public choice theory. This is because individuals seek to promote their self-interest in any given situation no matter whether the decision-making process involves collective action (Orchard et al., 1997). Equally important, Buchanan (1949, 1954) and Tullock (1970) say that most individuals may simply desire to attain some goals through group action which does not essentially mean that those targets will be achieved. This is due to the overriding motivation in people, whether they be employees, employers or citizens, to concern themselves (Tullock, 1970).

Buchanan (1954) further says that "public choice theory comprises the application of the science of interrelationships, whereby collective action is shaped with individual decision makers using a collective process to optimise their own interests. This thought therefore perceives individuals in the decision-making process as gaining the greatest value possible subject to the institutional and budgetary constraint that confronts them" (Buchanan, 1949). In the process, individuals may capitalize on the budgetary constraints and sabotage institutional efforts to reach their self-interest objectives.

Hardin (1982) and Mueller (1989) argues that collective decision making is faced with the problem of choice of individuals in doing what is best for them rather than what it deserves the entire group. Consequently, he added that the public choice theory is a way to address problems of coordinating multiple actors and combining preferences in collective decision making. That is why a theory of group and organisational behaviour has been developed by public choice theorists to explain the problem of interpreting individual self-interest into group behaviour and how to harmonise collective well-being.

Downs (1967) argues that the assumption that politicians are driven by self-interest is an important idea to understand. Niskanen (1971) further argues that public choice theory recognises that elected politicians cannot be trusted to select the best pattern of provision because they are motivated by short-term political interests. Politicians may pretend to spend taxpayers' money wisely (Downs, 1967). However their decisions may result in outcomes that conflict with the preferences of the public at large (Tullock, 1970). Furthermore, politicians may behave in ways that are costly to citizens in situations where poor monitoring prevails.

Public choice theory perceives bureaucrats as individuals who besides pursuing the public's interests, might act to benefit themselves; for example, expanding their budgets to allow such factors as larger salaries, greater power of the office and public reputation (Niskanen, 1971). Downs (1967) adds that in order for bureaucrats to fulfill their requirements, they may get politicians to increase public spending, the general result being wastage, rising levels of public spending and falling levels of public service. In a nutshell, budget maximisation is a source of conspicuous consumption and abuse of public funds by government officials.

Downs (1967), Niskanen (1971) and Tullock (1965) state that before the emergence of public choice theory, many traditional scholars tended to consider government as basically a system that would work better if given sufficient resources. As a result there was over use of fiscal resources, with public administrators concentrating more on distribution than on profitability and effectiveness (Hood, 1991).

Hood (1991; 1994) adds that traditional government was missing cost awareness because of poor connection between expenses and the actual outputs. The rewards framework was not orientated towards better performance and accordingly there were no motivating forces for government officials and civil servants to regulate costs (Niskanen, 1971).

Becker (1983) and Wittman (1989) believe that public organisations are disreputably slow to work in the people's interest, as well as effecting into operation the policies of government as productively and suitably as possible. This is due to the inherent problems of the bureaucratic structures which give the public officials more power to monopolise service delivery procedures, and the result is wastage (Blais, 1992; Mueller, 1989).

Niskanen (1971) proposes measures to work against this bureaucratic monopoly. These are control procedures established as a means of checks and balances either through the executive or more effectively through the legislature. According to Boston et al. (1996), in public management context, this would imply that services must be focused on the different choices of people, and that the citizens would claim value for their money ('more for less') and answerability. This has been supported by Becker (1983) and Wittman (1989), who add that to minimise monopoly and inefficiencies the government has to be subjected to competition.

Generally, public choice theory focused on three basic reasons to the argument of self-interested individuals and inefficient government (Gwartney and Richard, 1995). According to Gwartney and Stroup (1995) these three are the rational effect, the special interest effect and the short-sightedness effect.

The rational ignorance effect suggests that a rational individual has little or no incentive to acquire the information needed to question the performance of his/her government. The special interest effect maintains that the political/bureaucratic procedure will support matters that focus benefits upon a less number of individuals but also increase effects across many other citizens. The short-sightedness effect politicians/bureaucrats tend to favour policies or priorities even if the costs outweigh the benefits. This can lead to accumulation of a significant amount of wastage.

2.12.2.1 Critics of Public Choice Theory

The theory has received criticism from several scholars. Downs (1967) and Tullock (1965) observed that there are crucial areas in which economists' expectations are basically inappropriate, especially that the analysis of markets has little application in government bureaucracies. Though public servants are self-interested, many also have genuine public concerns and endeavor to achieve them. This is supported by Becker (1983), who implicitly accepts that bureaucrats would do better and achieve the right goals if given accurate information.

Becker (1983) and Wittman (1989) question individuals' self-interest, though they accept some of the public choice school of thought. In their view, individuals can and must be called to act outside their self-centered interest. Downs (1967) and Orchard and Stretton (1997) criticise

public choice economists for focusing only on the shortcomings of bureaucratic government rather than providing solutions to improve it. Amongst their basic assumptions are the inefficiencies of publicly owned enterprises compared to private ones. Orchard and Stretton (1997) further argue that the governments are bigger and spread across different sectors, so it is unfair to generalise that inefficiencies are in the nature of all bureaucratic governments. In this sense, public choice theory has been refuted for its reliance on empiricism that leads to incorrect claims that public organisations are less efficient than private firms. Niskanen (1971) argues that even though public choice theory suggests downsizing as a way to reduce inefficiencies bureaucrats would be selfish and corrupted by the same factors that affect political decisions and which public choice theory seeks to address.

Apart from criticisms, the public choice theory has also suggested ways to correct the problems of bureaucratic organisations. Niskanen (1971) suggests that the bureaucratic government should be downsized and services have to be decentralised so as to get more of them from competitive suppliers. He also argued that if government action is required, it should take place at the local level whenever possible. Downs (1967) adds that bureaucratic government should be modernised while Niskanen (1971) and Tullock (1965) recommend government operations in line with market mechanisms. Fundamentally, this would include measures that ensure that government budgets are expressed in terms of outputs and not inputs, and public organisations should be required to provide an accurate account of their operations, including ways of containing costs. Competition should be introduced in the delivery of public services, the aim being to lower costs and improve services for consumers. All these measures aim to improve efficiency and accountability in the provision of public services.

Downs (1967) recommends legislative rules which guide collective decision and accountability in order to influence collective choice. Legislation should be used to reduce contestation that caters for special interests and leads to ever-expanding government expenditure. Buchanan (1949; 1954) and Tullock (1965) conclude that legislation should be truly just and should limit the power of special interests. The next section will show the link between public choice theory and accountability.

2.12.2.2 Public Choice Theory and Accountability

Public choice theory argues for accountability for two main reasons: firstly, it is used to understand the weakness of the traditional administration model, and offers some sophisticated ideas and propositions that describe accountability and the way it influences rational use of public funds; secondly, it addresses self-interest, rational use, efficiency, responsibility, budgeting, value for money and economy, which are common concepts emphasised by accountability. The logic here is that since accountability is based on generic management practice propagated by NPM, the actual practice of managing public funds is likely to be in line with the suggestions made by public choice theory. In this sense, public choice theory offers a clear model explaining accountability in this study.

Since public sector institutions are often described to be managing resources inefficiently, and spending too much money, public choice theory emerged as an attempt to revolutionise, reshape and improve government subunits to enhance the effectiveness of public sector operations (Hood, 1991; 1994; Joshi, 2013). It calls for results control as a means of improving expenditure and value for money (Cunningham and Harris, 2010).

Within the context of public choice theory, accountability has been mentioned as a crucial framework for preventing the potential abuse of power and improving operations in the public sector (Irvine, Lazarevski and Dolnicar, 2009). It has been considered as both an instrument and a goal of improving public service provision (OAG, 2002). It is an instrument of accountability whereby segments of public sector, and the people inside them, are accountable for their decisions and actions, as well as their stewardship of fiscal resources and other issues of performance that they deliver to proper external scrutiny (Funnell, 2001). It is also a goal whereby actors are obliged to control costs more tightly while achieving a better emphasis on outcomes and value for money (Bovens, 2005; Isaac-Henry et al., 1997; Marwick, 1986; Minogue et al., 1998).

Furthermore, Patton (1992) states that accountability in the public sector organisations is not judged by the procedures that have established it but the degree to which the specified purposes have been accomplished. In this way, accountability has become a framework in the management of the public sector and for essentially making government officials answerable for

their actions and responsive to the consumers of public services (Broadbent and Laughlin, 2003). It is therefore realised by all players with a thorough understanding of their responsibilities and exposed to clear established roles in a well-defined structures (Funnell, 2001).

However, Funnell (2001) and Patton (1992) said that accountability in the public sector organisations/institutions is complicated by a series of accountability interrelationships, between politicians and managers, between politicians and citizens and between citizens and managers. Naz (2003) and Thomas (1998) argue that accountability is strengthened through the use of published information with complete evidence on how services are delivered, how well they perform and what are the cost implications and who is responsible of performance and results.

Derived from the theoretical explanation above, public choice theory has been applied to provide support for answering the following specific research questions:

SQ3: How does accountability facilitate rational use of school funds in Tanzania?

SQ4: Why is there misuse of school funds if accountability is emphasised in the education sector in Tanzania?

Therefore, for these questions, the public choice theory was chosen to act as the lens to describe accountability and the management of school funds. Its assumptions are relevant to explaining the financial problems encountered in Tanzanian schools.

The theory was considered relevant in explaining the relationship between politicians, government officials and citizens. It helps to explain how the misuse of funds occurs in schools when citizens fail to monitor government spending.

The School Governing Body (SGB), which includes parent representatives, political appointees and representatives from the local government administration is an important organ to decide on the utilisation of school funds. Within this organ, members may have their own priorities which conflict with the school's leading preferences. As a result, SGBs are faced with the problem of doing what is best for the group against what is best for individual interests.

Research question 3 and research question 4 above have been critically discussed in the previous sections. The rationale was to develop a practical and analytical framework, which will then be

used to facilitate the interviews and to analyse the findings in order to answer the research questions. The following sections discuss the theoretical gap and questions used in this study.

2.12.3 Theoretical Gaps and Questions

Following the above discussions on the NPM model and public choice theory, several gaps have led to the formulation of the research questions. These gaps are identified and explained as follows. With regard to NPM model, as already noted developed countries in the OECD countries are claimed to be the origin of the model. With their strong economies, well established infrastructures and bureaucratic environment they could adopt and cope with NPM ideologies. The proponents of this model claim that the approach can be used in any context despite the fact that much of their claims are in favour of developed countries. Perhaps NPM can work in both contexts; however, making these assumptions without taking into account the differences between developed and developing countries is questioned in this study. There is a clear gap in understanding how NPM elements are diffused and work in developing countries like Tanzania. The question in this respect is as follows:

SQ1: Is New Public Management applicable to Tanzania?

As it has been highlighted above, the problems of the education sector in the OECD countries such as the US and UK have been addressed by NPM model in several ways. However, there is no clear evidence of how NPM has been tried and implemented to address the problems of the education sector in developing countries. Further to that, it is not so clear how the education sector in Tanzania can be reformed by using this approach. So the gap in understanding is covered by this research study. The question is:

SQ2: How does NPM work in the education sector in Tanzania?

Public choice theory discusses how the inefficiencies of bureaucratic government can be minimised. The theory put forward a number of reform proposals and accountability has been highlighted as one of the measures to redress inefficiencies in the public sector. However, it does not explain how bureaucratic procedures such as accountability can be used to emphasise rational use of public resources. In this regard, this study fills this gap by asking the following research question:

SQ3: How does accountability, facilitate rational use of school funds in Tanzania?

Public choice theory talks about misuse of public funds as caused by the behaviour of officials. It is claimed that public officials are motivated by self-interest and as a result they maximise their budgets to fulfill their personal interests. The theory does not explain why is there still misuse while accountability has been mentioned as a measure to eliminate misuse of public funds. This study therefore fills the knowledge gap by asking this research question:

SQ4: Why is there misuse of school funds if accountability is emphasized in the education sector in Tanzania?

2.13 Conclusion

This chapter has reviewed the trends of NPM reform since the 1980s. Key theoretical arguments behind these trends are highlighted. The research questions have been generated from the NPM approach and public choice theory. The first question about the applicability of NPM was covered by sub themes such as the origin of NPM, and the principles and applications of NPM in developed and developing countries. These subthemes are important to understand the origin of NPM and its core principles as highlighted by Hood (1991) and Osborne and Gaebler (1992). The application of NPM has been reviewed critically to provide insight into how it was established, diffused and implemented in various contexts.

Notably, the foregoing discussion has shown that the implementation of NPM in developing countries faced several challenges. These include the low level of economic growth and poor capacity of the governments to interpret and embrace NPM ideas. Scholars have also criticised the application of private sector techniques arguing that they lack fairness, ethics and accountability. Others believed that NPM ideas promote personal interests in the public office rather than enhancing the availability of quality goods and services for all. Similarly, the application of NPM in the education sector has been criticized because it advocates for market orientated principles which are regarded to be unsuitable for the distribution of public services.

Consequently, rational use of funds is covered with experience in South Africa, Uganda, Kenya and Ghana. Efforts to increase efficient use of funds ranged from the creation of constitutions and several Acts such as Uganda 1995 and South Africa 1996. However, these countries faced a number of challenges which led to 'misuse of public funds'. The two themes cover the literature for questions three and four. It was revealed that although countries took various efforts to ensure

efficient use of funds, financial problems such as poor record-keeping and fraudulent practices are common at local levels. This is contrary to NPM, which intended to increase efficiency and transparency in the use of public funds.

The literature review has provided the grounds for the methodology chapter, as it has been summarised in the table below. With the nature of NPM and PCT, the research employs a phenomenological approach as a philosophical perspective that emphasises the discovery of meaning from the point of view of a group or individuals. To enable this exploration qualitative research design is also included in order to capture important aspects of the research questions.

Research Focus	Theory/Paradigm	Main Research Questions	Themes/Key Issues to Be Explored	Reasons	Methodology		
					Research Design and Philosophical Approach	**Sampling Technique**	**Data collection Techniques**
Accountability, an element of NPM and its facilitation in efficient management of fiscal resources	NPM	Is NPM applicable in Tanzania?	The origin, principles, application and criticisms of NPM in various contexts	To understand the reasons behind NPM and the way it was diffused and implemented in public sector organisations and education sector in particular.	Qualitative research informed by the phenomenological approach	Purposeful sampling	Semi structured interviews and documentary reviews
		How does it work in the education sector?	Applicability of NPM in the education sector				
	Public choice theory	How does it facilitate rational use of school funds?	Accountability and rational use of funds with examples from some specific countries	Is to find out ways accountability facilitate efficient management of fiscal resources and the factors which cause mismanagement of funds			Semi structured interviews, focus group interviews and documentary reviews
		Why misuse of school funds?	Misuse of public funds with examples from specific countries				

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

The previous chapter presented a literature review and the theoretical framework which is the basis of research questions. This chapter describes the methodology used to investigate accountability, a component of NPM and its facilitation in efficient management of fiscal resources. To achieve this aim, the study employed phenomenological approach, which was supported by qualitative research. It includes 56 participants which were purposefully selected and which were interviewed at four different levels. Level one included officials from ministries who are responsible for policy formulation and public sector reforms. Level two included think tanks and other participants from public universities, media houses, private institutions, the parliament and the office of the controller and auditor general. The third level included local government authorities where schools are located and supervised. The fourth level included school management where SGBs and HTs were interviewed. In the documentary reviews, different documents such as policy manuals were reviewed.

3.2 Research Design

According to McMillan and Schumacher (1997), a research design is a plan and structure of investigation using a set of methods and procedures to obtain evidence to answer a research question. The research question itself determines how the research problem will be examined. It is an integral part of other methodological considerations such as the research paradigm, the method and the research context (Swanson, 2005). The research design binds all these components in a manner that shapes, refines and defines the research process (Swanson, 2005). Mouton and Marais (1991:33) also cement that "research design helps to maximise the validity of the research findings".

The choice of methodology depends on the nature of the questions, and how best the chosen methodology can be used to address the phenomena being researched (Merriam and Simpson, 2000). This study adopts a qualitative research methodology. The criteria for selecting this

design are mainly based on the nature of the problem, because little is understood about the context of the public sector reforms in Tanzania, diffusion of NPM techniques, the factors which encourage or inhibit the implementation of NPM in Tanzania and how accountability facilitates rational use of funds at the school level. Therefore, a design which is exploratory, diagnostic and descriptive by nature fitted this study (Cresswell, 2009).

3.3 Phenomenological Approach

Qualitative research is informed by several epistemological and theoretical perspectives. Merriam (1998) conceptualises a theoretical framework as the orientations brought to a study and which act as guiding thoughts of the study. The approach used in this study can be referred as phenomenological. According to Dooley (1995:350) defines "phenomenology as a theoretical view that illuminate specific phenomena and accentuates the deep search of meaning from the point of view of the group or individuals". Since this study is about understanding the views of the participants, this approach was considered more appropriate. It enabled investigation of the introduction of the NPM reforms in the Tanzanian public sector and analysis of the actual implementation of accountability in schools.

3.4 Area of the Study

The study was carried out in Tanzania. The reasons for selection of this study area include the fact that the 'NPM-inspired reforms' were implemented in the country, as witnessed in the massive process of reforming the education sector. There have been a number of reform programmes such as Civil Service Reform Programme, Public Sector Reform Programme, Education Sector Development Programme, Secondary Education Development Programme and Primary Education Development Programme which were intended to bring self-government closer to people so as to increase the levels of accountability and fairness in the provision of educational services. Furthermore, the trends of enrolment and the potential of secondary education indicated a need to select Tanzania as the locus of enquiry. Secondary education in the country is potential as it accommodates primary school graduates and acts as a bridge to the college/university level. It is an integral part of the developmental agenda in the country. In this regard, Tanzania has experienced increased school enrolment, an increased number of secondary schools and an increase in the government/community spending in these schools.

Following the focus on accountability and the way it facilitates rational use of school funds, two regions were chosen. These were Dar es Salam and Dodoma regions. Dar es Salaam was chosen because most of the public sector offices, the private sector and educational institutions essential for this study are situated there. The Ministry of Education and Vocational Training, the President's Office, Public Service Management; the Controller and Auditor General's office, pressure group offices, media houses, the Open University of Tanzania and the University of Dar es Salaam are all in this region. This made it easy to contact different informants and access documents and information relevant to the study.

On the other hand, Dodoma Region was chosen because it is one amongst several regions which are backward in education due to a shortage of resources. Being the capital city, it has good infrastructure networks supporting the existence of Ministries such as the Prime Minister's Office and Rural and Local Government Authority. The National Parliament of the United Republic of Tanzania conducts parliamentary sessions in Dodoma Region, for the Parliamentary Conference Building was built in the region. Furthermore, the two regions (Dar es Salaam and Dodoma) provide ideal representations of both rural and urban regions.

3.5 Target Population

Govindasamy (2009:64) and McMillan and Schumacher (2001), define population as a collection of a well-defined elements whether individuals, objects or events, that known to have similar characteristics which conform to specific criteria and from which we intend to generalise the results of the research. The population is limited to actors and institutions familiar with NPM and the education sector in Tanzania.

Therefore, this research included politicians, civil service employees and officials from non-governmental organisations. Combinations of different groups of people were thought to be relatively ideal due to the framework of this research. It appeared significant to find out what academics, politicians and public servants think about the public sector reforms and the education sector in particular. This is because they are centrally included in planning and implementing reforms. It is also important to contain civil society institutions to find out how these segments view the provision of public services by state, and whether NPM is relevant to the public and education sectors.

3.6 Sample and Sampling Techniques

According to Best and Kahn (1986), a sample is a small unit; while sampling is the process of selecting a proportionate unit from a population for the study of a topic. Sarantakos (2000), describes sampling in qualitative research as relatively small and limited. This is because it is based on saturation and not on representation. The size is not statistically determined, and it involves less cost and less time. Thus, it can be inferred that in qualitative study usually sample selection is nonrandom, purposeful focused and very small. This is opposed to the larger, more random sampling of quantitative research.

In this study, purposeful sampling was employed. According to Cohen et al. (2000), purposeful sampling technique is used when the researcher hand picks the research participants for the sample on the basis of their judgment, expertise or typicality. This means that the sample is chosen because the respondents are more expected to be well-informed and familiar about the extent to which the NPM is understood, diffused and implemented in the education sector in Tanzania.

Following the logic of purposeful sampling, the selection of respondents was based on the following criteria. The first level included civil servants from the Ministries responsible for public sector reforms and accountability in the education sector. This is because it seemed difficult to collect information from all institutions and officials within a population. Therefore, four out of 30 ministries were selected. The officials selected were from the top management and within policy departments in the parent ministries. The ministries were the President's Office, Public Service Reform and Management; the Prime Minister's Office, Rural Administration and Local Government Authority; the Ministry of Education and Vocational Training. The officials who were selected are directors and ministers/deputy ministers of the respective Ministries. Their inclusion was justified by the role they play in formulating policies and strategies for public sector/education development. They are also involved in budgeting and disbursement of school funds via local government authorities.

The second level included public universities, media houses, private institutions, the Parliament, and the office of Controller and Auditor General. For public universities, one out of ten universities was selected. This was the University of Dar es Salaam. This is the oldest university,

which has contributed a lot to public sector reforms in Tanzania. The colleges/schools involved were the College of Education, Business School and College of Arts and Social Sciences. These colleges were chosen because they had senior/prominent academics who had written widely on NPM and taught most courses related to the public sector reforms and accountability. They have also published articles in academic journals and have carried out many consultancy activities within and outside the country. Clearly, these are experts with rich information and knowledge about reform programmes in Tanzania. In addition, academics might have useful insights regarding the education sector in Tanzania through their involvement in policy formulation and in the evaluation of the progress of education reforms.

Members of Parliament and councilors within social services committees were also chosen. The national parliament of Tanzania has 18 committees in total. The committees range from the Steering Committee to the Local Authority Accounts Committee. However, the social services committee was the most important because it deals with the education sector. The chairperson of this committee was selected because s/he was expected to be knowledgeable and well informed about the ongoing reforms in the education sector. At the council level, the chairperson (councillor) of the social services committee was selected. This is because s/he deals with education matters. Thus, it was expected that s/he would provide relevant information about accountability at the school level.

The office of the Controller and Auditor General was also selected. This is because the office deals with accounting systems, an obviously important part of accountability. The office also provides audited financial statements to the public in order to enhance public accountability. The director of the office was selected. This individual possesses vast knowledge about the public sector reforms and is well informed about systems of accountability. The director was amongst the prominent professors at the University of Dar es Salaam before this post. The director is responsible for the government auditing and scrutinising of financial transactions.

Apart from public service employees, academics and politicians, private sector officials were also selected for this study. These were drawn from media institutions, think tanks and pressure group organisations. Despite the fact that there are many media houses in Tanzania, the most powerful are Tanzania Broadcasting (TBC) and *The Guardian*. TBC is a national television

while *The Guardian* is a private newspaper. The two were selected because they have been covering education issues for a long time. For example, TBC has a special programme, "LET US KNOW", where education experts debate on the education sector in Tanzania. The host was selected based on their expertise on the education sector. The host was well informed about what is happening in Tanzanian schools and in the education sector in general. Furthermore, the presenter won the Best Journalist award in 2014 for reporting on education issues across the country. This made him well suited to participate in the study.

The Guardian newspaper was selected because of its special forum where different authors write about various education topics. The chief editor was selected to provide information for the study. Furthermore, since the two media are from two different sectors (public and private), they were selected to offset subjectivity. They were purposely selected because they provide wide coverage of issues on public sector reforms and education reforms across the country.

The think tanks, being experts providing advice and ideas on specific problems, were selected to contribute ideas about public sector reform programmes in Tanzania. These experts were drawn from two categories. The first comprised those who could advise on public sector reform in general. The second category consisted of those with ideas and advice on the transformation of the education sector. The most prominent were retired professors who happened to be involved in a number of educational programmes. The first was a professor in education finance. This respondent frequently gives advice to the Ministry of Education on how to run better educational projects/programmes. The respondent is very active in national debates and public speeches. The second was a professor of public sector reform programmes. This professor advised the government on Local Government Reform Programmes which have been progressing well. The professor was the head of a school who has been involved in international projects. He was able to provide a lot of information about public sector reform programmes in Tanzania.

Pressure groups and the policy community are groups that try to influence public policy in the interest of all Tanzanians. There are a number of pressure groups and policy community organisations. The most influential whose themes were related to this study were Civil Society Organisation and HakiElimu. The two groups influence the government to formulate appropriate

policies following the nature of the public sector in Tanzania. They have also overseen ministries and other government agencies responsible for education. Their opinions on the practicality of the ongoing reforms and challenges of financial accountability at the school level were of paramount importance.

The third level included representations of the local Government Authorities in Dar es Salaam and Dodoma region. From these two regions, two out of ten councils were selected. The two councils were selected because they are located within the city centres of these selected regions. The two councils have their reports from the Controller and Auditor General's office which was so helpful in the documentary review part of the study. The officials involved were the council executive directors, district education officers and internal auditors. These officials were selected since they are directly connected to schools and the responsibility of maintaining schools lies within their jurisdiction. They also receive school funds from a higher authority and ensure accountability at the school level. The councils were Dodoma Municipal council in Dodoma Region and Kinondoni Municipal Council in Dar es Salaam Region.

The fourth level included public secondary schools. At school level, chairpersons of school governing bodies and head teachers were selected. This is because school body is an important unit of school governing structure. The school governing bodies have authoritative power to decide on the utilisation of school finances. They have useful experience to share on how their decisions affect rational use of school finances. They are well informed about the progress, setbacks and day-to-day operations of their schools. They are directly responsible for the welfare of their children in their schools. It is from this sense that their involvement was essential so as to get insights on how accountability works in the management of school funds. Head teachers were selected because they are responsible for the implementation of the education reform programmes at the grassroots level. They are also knowledgeable about their accountability in the management of school funds. Furthermore, their opinions and ideas are of special interest in addressing the questions raised by this study.

A total sample of 56 respondents were consulted in the study including nine civil servants from three ministries, one member of Parliament, one official from Controller and Auditor General's Office, two journalists, three academics from the University of Dar es Salaam, two persons from

the pressure groups, two think tanks, four council executive directors, four district education officers, four internal auditors, eight councilors, eight head teachers, and eight chairpersons of school governing bodies.

Sample Composition

Nature of respondents	Number of respondents	Total
Controller and Auditor General's Office	1	1
Journalists TBC *and The Guardian*	2	2
District Education Officers	4	4
Councillors (Chairpersons Social Services Committee)	8	8
School Governing Chairs	8	8
Academics	3	3
Civil Servants	9	9
Chairperson of the Social Services Committee in the Parliament (MP)	1	1
Council Executive Directors	4	4
Internal Auditors	4	4
Pressure Groups (Haki Elimu and Twaweza)	2	2
Head Teachers	8	8
Think Tanks (Retired Professors)	2	2
Total	56	56

3.7 Data Collection Techniques

McMillan and Schumacher (1997) state that data collection is the process of collecting and gauging information; while the most common techniques used in qualitative research are observation, interviews and document analysis. In this study, interviews and documentary

reviews were regarded as the appropriate data collection instruments. This is based on the rationale that a single data collection method is insufficient to provide adequate and accurate research results (Cohen et al., 1994). According to Best and Kahn (1993) and McMillan (1992), triangulation is not only a powerful strategy to enhance credibility and trustworthiness but also a technique which ensures that an account is rich, robust, comprehensive and well-developed.

3.7.1 Interviews

Cormack (2000:294) "defines an interview as a purposeful interaction between two or more people. People who are in the process of communication, conversation and negotiation for a specific purpose associated with an agreed subject matter". There are mainly three types of interviews. These are structured, unstructured and semi-structured interviews. In this study, the researcher used both semi-structured and focus group interviews. Focus group interviews allow data to be collected through a semi-structured group interview process. The aim of these two techniques is to give participants the opportunity to speak and share their experiences, so that the researcher can obtain deeper understanding into aspects related to the research topic.

For the purpose of this study, two different interview schedules were used. These were interview schedule A for semi structured interviews and interview schedule B for the focus group interviews. The interview schedules comprised a list of questions related to the following specific themes of the study:

- The applicability of NPM in Tanzania
- The applicability of NPM in the education sector in Tanzania
- Accountability, and its facilitation in efficient management of fiscal resources

Following NPM-inspired reforms, the themes of the research were:

- Understanding of NPM in the context of public sector reforms in Tanzania (6 interview questions)
- Diffusion of NPM in Tanzania (4 interview questions)
- Application of NPM techniques in Tanzania (11 interview questions)
- Factors which encourage or inhibit the implementation of NPM in Tanzania (6 interview questions)
- NPM in education sector in Tanzania (15 interview questions)

Based on the public choice theory, the themes of the research focused on accountability issues. The interview questions were grouped into the following sub-headings:

- Key players in the management of school funds (11 interview questions)
- Accountability mechanisms and the rational use of school funds in the education sector (19 interview questions)
- The procedures in the management of school financial resources (20 interview questions)
- The challenges facing school management team with regard to financial accountability and the implications of such challenges (8 interview questions)

For semi-structured interviews, the study engaged 56 participants. The choice of respondents for the interviews was determined by institutional arrangement in Tanzania. Collection of oral data was made from nine civil servants in the respective Ministries, one member of Parliament, one official from the Controller and Auditor General's office, three academics, two persons representing the pressure groups, two journalists, two think tanks, four executive directors, four education officers, four internal auditors, eight councilors, eight head teachers and eight chairpersons of school governing bodies. The types of interview questions depended on the research issues in the interview schedule and other necessary information that the researchers wanted to receive from these respondents.

At municipal/council level, interview questions on accountability, and its facilitation on efficient management of school funds, were directed to executive directors, education officers, internal auditors and councilors. They addressed the elements of research question two and research question three. At the school level, interview questions on how school actors facilitate rational use of resources towards intended objectives in schools were directed to head teachers and chairpersons of school governing bodies. They addressed the elements of research question two and research question three. The semi structured interviews were designed to help provide a more in-depth understanding of the issues addressed in the research questions.

3.7.1.1 Focus Group Interviews

According to De Vos et al. (1998:314) "the FGI is a type of qualitative research focused on the interaction of few group members invited to discuss a subject area under the guidance of the moderator". Krueger (1994:6) "perceives the FGI as a thoughtfully organised conversation

intended to gain insights on a well-defined topic of interest in a tolerant and non-judgmental setting". According to Creswell (1998:124), "researcher must be careful to support all group members to talk and should also avoid participants who may dominate the discussion to convince other members to reach agreement. FGI approaches are not fundamentally better to any other approaches, except that they are more or less suitable given a specific situation. The benefit of FGI is that the interaction of the members from similar background has the opportunity to discover significant concepts, which may be misplaced with individually produced data".

Attempting to answer the questions: How accountability, facilitates rational use of school funds? Also: Why is there misuse of school funds if accountability, is emphasised in education sector in Tanzania? The focus group interviews focused on the following sub-headings:

- Key players in the management of school funds
- Accountability mechanisms and the rational use of school funds
- Procedures in the management of school financial resources
- Challenges facing school management team regarding financial accountability and the implications of the challenges

The focus group interviews were conducted at the school level. This is because it is fairly straight forward to do recruitment and gather respondents for group interviews in schools. It is also advantageous to explore more opinions from schools on accountability issues and generate a sufficient amount of data in a short time. In terms of the number of respondents, Gillham (2005) and Wellington and Szczerbinski (2007) say that the "the optimum number of participants in each group should generally have between six and ten participants". The study targeted 16 participants (eight from four selected secondary schools in Kinondoni Municipal Council and eight from four selected secondary schools in Dodoma Municipal Council). Hence, there were two group interviews.

Holloway (1997), say that "the structure of contributors in focus group discussions should consider how people relate to the research topic, common experiences and characteristics". In this study, eight Head Teachers and eight chairpersons of school governing bodies were selected. The intention was to get a group consensus about issues related to the topic instead of relying only on the opinions and responses of individual respondents. Wellington and Szczerbinski

(2007) propose a time limit for each session of a group discussion and this may range from one hour to two hours. The frequency of meetings will depend on the researcher's goals and other factors such as convenient time for participants and accessibility of resources. However, groups may convene once or more depending on these factors. In this study, it was possible for the groups to meet once because the goals within each group were met, but also the research plan did not allow more than one meeting. Furthermore, due to combination of techniques such as documentary reviews and semi-structured interviews the researcher was able to collect an in-depth information.

3.7.2 Documentary Review

In addition to interviews, documentary reviews are a valuable source of data (Johnson, 1990). This approach entails the use of secondary data. These are data or information previously gathered by other researchers, institutions, agencies or parent ministries. The approach involved process-tracing in order to grasp and understand the adoption of NPM- inspired reforms in Tanzania. Based on the research questions, the documentary review involved searching three different sets of data:

- Review of NPM inspired reform documents in general;
- Review of documents related to the official policy documents that explain reform programmes in the education sector and
- Review of documents related to accountability, and the way it is implemented at school level.

Three sets of information were collected. Documentary reviews were carried out at three levels. These are the national level, district/local authority/council level and school level. The reason for selecting these three levels was to cover the three research questions, but also to have specific information appropriate for the study topic.

At national level, the issues to be examined and the type of data required were as follows:

- Understanding of NPM in the context of public sector reforms in Tanzania, which included: diffusion of NPM in Tanzania, its applicability, and factors promoting or hindering its implementation.

- NPM in the education sector in Tanzania, this collected data on the implementation of school-based management.

- Challenges facing school management team with regard to financial accountability and the implications of such challenges; this included misuse of school funds, and compliance with financial laws and procedures.

The documents to be reviewed were the government publications consisting of text based documents such as reports of Parliamentary Select Committees (which include the Public Account Committee and Social Services Committee), policy papers on public management reform programs, national policy documents on Civil Service Reform Programmes and Public Sector Reform Programmes. Other documents were published reports from OECD member countries, Controller and Audit General Reports, Education Sector Development Program (ESDP), Secondary Education Development Programme (SEDP), Education and Training Policy (ETP) (1995), Local Government Reform Programme, Financial Sector Reform Programme (FSRP), Millennium Development (MDGs) reports, National strategy for Growth and Reduction of Poverty, national development vision of 2025 document and Basic Education Statistics in Tanzania (BEST). Professional journals such as HURIA published by OUT were also reviewed.

The documents were collected and reviewed from the following institutions; the Parliament of the United Republic of Tanzania, national libraries such as Tanganyika Library, higher learning institutions such as the University of Dar es salaam, research institutions such as HakiElimu, Research on Poverty Alleviation (REPOA), and Economic and Social Research Fund (ESRF), Ministries such as Ministry of Education and Vocational Training, President's Office, Public Service Management, and Prime Minister's office, Rural and Local Government.

At the district/council level, the issues to be examined and the type of data required were as follows:

- The structure of accountability in the management of school funds. This included actors involved from the council to school levels, their roles and responsibilities in the allocations and utilization of school funds and relationships of actors in the management of school funds.

- Financial procedures employed in the management of school funds. This included compliance with financial laws and procedures, accurate information on financial statements and reports, summary of expenditures being incurred by the school and receipts on payments.
- The challenges associated with financial accountability based on: rational use of school funds, school management teams, school priorities and spending decisions, and accountability problems facing schools.

The documents reviewed were strategic plans, council educational plans and educational development policies. Others were local government reports from the districts, wards and villages. Others included letters and minutes of council meetings, files on setting schools' budgets, allocations, utilisation, and monitoring documents such as internal auditors reports and district education officers' reports. These documents were collected and reviewed from council archives, regional and district libraries.

At the school level, the issues to be examined and the type of data required were as follows:

- The implementation of school-based management, including autonomy in schools, school management and spending decisions, and the structure of accountability between head teachers and school governing bodies in the management of school funds.
- Players and accountability in the management of school funds, including school actors and facilitation on rational use of resources towards intended objectives, interdependencies and interrelationships amongst players, their key roles and responsibilities, and hierarchy and reporting relationships.
- The procedures in the management of school financial resources, including compliance with financial laws and regulations, and budgeting and monitoring.
- The school funds utilised as they have been intended and approved by a responsible authority. This included allocations and utilisation.

At the school level, documentary review involved reading documents such as school financial policies and other school policies, charts showing the organisational structure in schools, minutes of teacher and parent meetings, financial records of schools, management manuals, files on allocations, budgeting and utilization at school level, departmental meetings, minutes of school

governing bodies, books of accounts, store ledgers, procedures, rules and regulations guiding the use of school funds.

Such reviews were chosen because they take into consideration the social-economic and political environment where the documents were written and produced. They are also inexpensive and are available locally. They also provided an opportunity for the study topic to be examined at the most appropriate levels. They were also useful in situations where probe questions were inappropriate. For example, at the national level, normally policy executives and top politicians prefer to provide a policy manual rather than clarify the actual circumstance.

Policy manuals also complemented the data from semi structured interviews and focus group interviews. This is justified by Creswell (1998), that a single source of data cannot facilitate a deeper investigation which produces consistent understanding. That is, using multiple sources of data helps in verifying where certain information contradicted the real process spoken by the contributors. In this context documentary evidence is important to assess credibility of the data collected from other sources. It interprets the meaning and conditions of text in which it was written, comparing with other documents, and establish authenticity of information given by respective officials. All this is to ensure reliability and validity of research.

3.8. Data Presentation and Analysis

According to Mc-Millan and Schumacher (1997), data presentation is the method by which researchers summarize and organize research data and communicate information using a variety of techniques; while data analysis is a process of inspecting, analysing, transforming and interpreting the collected data. In this study, the obtained data were firstly transcribed and checked for completeness and errors. Then the first stage of data analysis began soon after reading the interview transcripts and the documents obtained from the field. There was a need to read and understand the massive transcribed interviews and other sources in order to get a sense of the data obtained from the fieldwork. Furthermore, it is important to think about the substance of the information and its underlying meaning, and to identify important ideas. Meanwhile, thoughts were scribbled in the paper.

After assessing some documents, the common themes, patterns and trends from the participants' descriptions of their experiences were arranged and combined together. The similar themes were put together and were arranged into major themes, unique themes and left overs. Thereafter, the most expressive phrasing for themes were put into categories, while linked themes were clustered together to lessen the overall list of categories. Then it became necessary to assemble data fitting to each group and place them in one cluster for initial analysis.

Lastly, these transcriptions were recorded and analyzed manually in order to make sense of interpret and theorise about the data (Henning et al., 2004). In this regard, Henning et al. (2004) maintain that data analysis ought to be vigorous, systematic and disciplined and carefully and methodologically documented.

3.9. Ethical Issues of the Study

The research was conducted in ethically appropriate and publicly defensible ways. The study ensured respect and personal dignity, which implies it did not harass or abuse respondents in any way (sex, race, socio-economic status quo, individual health conditions etc). The ethical considerations which were taken into account were: informed consent, approval and anonymity.

3.9.1 Informed Consent

According to Mc Millan and Schumacher (2001:197) "informed consent is gained by giving participants with clarification of the study and the chance to dismiss their involvement at any stage with no consequence as well as clear and complete information of any threats related with the research". The informed consent forms were given to respondents prior to their participation in the research, together with the invitation letter and information sheet. This allowed them to read and understand the research objectives and the process of the data collection beforehand.

The consent form indicated the participant's willingness to participate in the study, the nature of their participation (i.e. voluntary and can withdrawn at any time), how the information was to be treated (i.e. confidentially and anonymously) and safeguarding of the data. The participants were asked to complete, sign, date and return the informed consent forms before taking part in the research.

3.9.2 Approval

Research activities in Tanzania are supervised by committees in government institutions and have been given the mandate to clear both social science and natural science research. This research was cleared by research units within the respective Ministries and by Regional Administrative Secretaries at regional levels. Thus, the researcher applied for and waited for permission from these research regulators prior to visiting the respondents in the field.

3.9.3 Anonymity

Anonymity was ensured and stipulated in the invitation letter as well as in the information sheet and informed consent form. Anonymity in this setting means the identity of the participant is not disclosed in any way by someone engaged in the study. This includes to the researchers themselves. However, research interviews require respondents to be known to the interviewer. The common sentiment is that the practice of identifying a respondent leads to invalid data. This is because interviewee will tend to be less cooperative if they know their names can be tied to their responses.

Yet in social science research, anonymity is a key component of protecting the rights of research participants. In this case, high profile people may also need their anonymity protected. Steps to ensure confidentiality of information were taken and anonymity was respected. Their names, positions, sections, divisions or organisations were not mentioned. Consequently, during interviews code numbers were assigned to each person instead of using real names to identify their data. The code numbers were used instead of names. Data and their sources remained confidential unless participants had consented themselves for their disclosure. Notes and recorded voices on observations as well as any other collected data were put safe and only used for future research purposes.

3.10 Conclusion

The study in this chapter adopted a qualitative research paradigm which allows a critical understanding of NPM reforms in Tanzania. It is on these grounds an investigation was carried out to understand the contribution of NPM reforms on efficient use of public resources. Consequently, all these issues cannot be understood without adopting a suitable philosophical approach. In this case the phenomenological approach guided an investigation where the

researcher was able to explore sources of information which widened understanding of the research problem.

Following these grounds, the study was conducted in two regions in Tanzania which are Dar es Salaam and Dodoma. It involved the public sector in general and secondary education in particular. The participants were identified by purposeful sampling and these were 56 in total. These are top government officials, policy experts, politicians, academics and members of the school governing bodies. Data was collected by the use of interviews and documentary review.

The research themes were designed with respect to the research questions. Answers received from respondents were supplemented by the reviews of policy documents, journals, papers and Acts. The reviews were done in the academic institutions and other national libraries across the country. The study complied with ethical issues and data was analysed manually. This chapter provided the ground for presentation and discussion of the data in the subsequent chapters. The next chapter is about the context of the study.

CHAPTER FOUR

INTRODUCTION TO POLICY REFORMS IN TANZANIA

4.1 Introduction

This chapter discusses administrative and policy reforms after Tanzania gained her political independence in 1961. Tanzania adopted traditional public administration from the colonial government after independence in 1961. However, the administrative system was in favour of colonial manpower requirements, which allowed minorities in schools. This was an obstacle to the socioeconomic development of the new nation.

The country has established a series of socioeconomic programmes to suit the demands of its people. Policy reforms such as socialism (Ujamaa) were announced during the Arusha Declaration in 1967. The policy was compatible with the national agenda on socioeconomic development. It intended to bring the ownership of major means of economy to people. In addition, educational Acts of 1962 and 1972 and the Act of 1978 (the Musoma resolution) were enacted to ensure the majority of Tanzanians could get access to education to eliminate poverty, illiteracy and ignorance.

However, towards the early 1980s, the country faced challenges and failed to support social service sector. The country shifted from the State-centre management approach to a market economy. This went together with cost-sharing policies, which affected provision of education. As a result, in early 1990s, the NPM reforms were initiated and implemented through CSRP and ETP 1995. SEDP and PEDP were mainstreamed into other programmes such as LGRP and PSRP. The intention was to address the problems of public sector in general and particularly the provision of education services.

4.2 Post Colonial Administration and Policy Reforms in Tanzania

Since independence, Tanzania has implemented several initiatives to improve its socioeconomic development. The first step initiative was the elimination of inherited liberal policies which had negative effects on poverty reduction strategies. The liberal policies embraced private sector techniques which discriminated against equal access to education. The country faced high levels

of ignorance, poverty and illiteracy due to weak structures of education system inherited from colonial administration (Mushi, 1995).

A series of educational policies were enacted to address the challenges inherited from colonial administration. The Education Act of 1962 replaced the 1927 colonial Act, which aimed at making Kiswahili and English as medium of instructions in schools. It also introduced a racial integration curriculum to enable Tanzanians to have access to education. In 1967, the Ujamaa policy was enacted which was the outcome of Arusha Declaration. It aimed at socioeconomic liberation. The focus was on African socialism and self-reliance which was complemented by other policies such as villagisation and Universal Primary Education (UPE).

In 1972, the local government institutions inherited from colonial administration were abolished. The new decentralisation programme which established regional decentralisation was introduced. The aim was to support education system under the UPE programme but also to give more power to people in order to increase community participation at the local level. UPE was believed to take the country to a new stage of development. The programme was highly implemented in 1974 during the Musoma resolution. At this time, there was a political will in the implementation of UPE which was a pledge made to citizens during political struggle for independence (Galabawa, 2001). UPE was successful as it was compulsory and free. More primary schools were constructed to increase access and equality in education. This went together with curriculum reforms in order to match education with socioeconomic development. Practical skills were taught in schools and the government was responsible for financing UPE programmes. Consequently, in 1978, a new Education Act was passed to cement UPE efforts. As a result, enrolment expanded to 98% in 1980 compared to 35.1 % (GER) in the late 1960s (Galabawa, 2001).

Apart from all these initiatives, the policies failed to achieve manpower and equity objectives. This is because the State remained as a key player in efforts towards socioeconomic development. Power was not shifted to regional administrators. The country continued embracing the State-centric ideology. As a result, schools were centrally controlled. This in turn weakened the powers of the local government.

4.3 The Influence of External Policies in the Reforms of the 1980s

As it has been highlighted in the previous section, towards the 1980s, Tanzania faced challenges in its socioeconomic context. As a result, the education, health and agriculture sectors were adversely affected, which grossly undermined the gain of previous decades. The Local Government Authorities were re-established by constitution Act no 15 of 1984 to address the problems of late 1970s. However, the local authorities became field offices of central government as the real power was not transferred to the people. This has demotivated people at the grassroots level because the authority to determine expenditure, procurement of supplies and general management of schools were centrally controlled. It was realised that decentralisation through regional administration brought no change to the local people.

The UPE programme was frustrated following poor implementation of decentralisation policies. The programme was characterised by weak and poor governance of schools. There were no strategies for strong investment, while process of transferring management functions of schools to local control was not taken seriously. The traditional system of central management was not democratic at local levels. School actors could not participate in decisions due to this top down approach.

By the mid-1980s, the government faced economic problems in financing social services. It was also affected by external factors such as oil shocks and deterioration of terms of trade. This time, the government was the main financier of social services. The support from international donors and agencies was very little. This was hard a time for UPE as the government's capacity to finance the education sector also declined. Following the outcomes of Cold War where communism collapsed in 1989, Tanzania had to rethink and abandon most of her social and economic policies (Tenga, 1999). The government realised the inadequacies of its traditional socialist policies in responding to economic and technological events.

The market liberalisation policies were introduced in Tanzania. Tenga (1999) and Brock-Utne (2000) inform that Tanzania had signed an agreement with the IMF in 1986 to start to implement SAP conditionalities. Following such agreements, the state-controlled economy (under the Arusha Declaration) was replaced by an introduction to market economy, which was perceived to be one of the causes of economic decline in Africa (Tenga, 1999). Theoretically, the aim of this reform programme was to stabilise the economies of developing countries and practically

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put them on track towards recovery from severe inflation, balance-of-payment deficits, and other related problems (SAPRIN, 2004).

However, the social service sectors have been severely affected by the implementation of the liberalisation and privatisation policies that were introduced by the SAP in Tanzania. Tenga (1999) and Brock-Utne (2000), report that the education system had been negatively affected by the SAP especially on issues of efficiency, equity and flexibility in the provision of education. It has been observed that the changes in the macro-economy, through adjustment measures, have affected the education sector as the government expenditure on social services has been reduced and through cost recovery systems.

The SAP has affected equity issues on the provision of education in Tanzania. According to Tenga (1999), Brock-Utne (2000) and Mbilinyi (2001), the SAP has caused poor parents to pull their children out of school as the government started to withdraw from the provision of education by introducing the cost-sharing policy, where school fees were also introduced at the primary education and adversely affects equity. Furthermore, social inequalities, regional inequalities and inequalities between sexes were on the increase as a result of introduction of tuition fees in schools.

Tenga (1999), Brock-Utne (2000) and Mbilinyi (2001) observed that the decline in the quality and quantity of education services was also due to acute shortage of teaching and learning materials, deterioration of physical infrastructures in schools, the increase in class size and a decline in teachers' morale as a result of the reduction in budget allocation to the education sector. According to Tenga (1999), the large class size, not only undermines teaching and learning processes but also makes optimum interaction between the teacher and pupils impossible in the classrooms and eventually demoralises both.

Mbilinyi (2001) add that teachers' salaries remained low and often teachers experience delays in their salaries. All these conditions worsened the operation of public schools. Hence, teachers were demotivated by the deterioration of their standard of living and as a result many opted to leave the teaching profession, impacting staff retention in schools.

With these events happening in public schools, some elite parents decided to enroll their children in private schools, which are mainly English-medium and in some cases children were enrolled

in schools outside the country after knowing that the education offered in the public schools was inadequate (Brock-Utne, 2000; Mbilinyi, 2000; Galabawa, 2001).

The private schools were poorly coordinated, and there were neither governmental nor non-governmental coordinators there to guarantee uniformity in the provision of quality education in these schools (Tenga, 1999). Since there was no central authority to control different initiatives of various private schools, it was difficult to determine whether the education provided at these schools was relevant to the Tanzanian context.

4.4 The Tanzania Reforms of the 1990s

In order to address the problems of the 1980s the Tanzanian government had been subjected to a series of reforms in 1990s. According to Sulle (2011), the reforms fall into two major categories. Firstly, the reform measures were influenced by NPM doctrines (Bale and Dale, 1998). The key focus of these public sector reforms was cost containment (reduction) so as to bring the national budget deficit and inflation under control (Halfani, 1998). As it has been presented in the previous section, Tanzania was seriously caught in the economic crisis of the 1980s which eventually forced the country to adopt Structural Adjustment Programmes.

It has been argued by Rugumyamheto (2004) that the desire to reduce the costs of public services in Tanzania has necessitated the government to take the following reform measures. These are, firstly, reassessment of the role of government, in terms of what the government can do and what it cannot do. The second is reassessment of the government costs when running its business, and see whether cost-cutting measures are appropriate or not. The third is decentralisation and devolution of authority within the government. The fourth is more cost-conscious ways of service provision including privatisation or corporatisation of activities. The fifth is introduction of government-private sector partnership in the delivery of public services. Tanzania has implemented these cost-driven reforms and since the reform was officiated in 1992, some institutional and structural changes have been achieved. Apart from the cost reduction reform which were mainly driven by economic factors as highlighted above, the second category was the civil service reforms in Tanzania.

4.4.1 Civil Service Reform Programme

According to Sulle (2011) transformation of the civil service into a modern institution of excellence in public service delivery was the intention of the civil service reforms. In fact, the civil service reforms aimed explicitly to transform the traditional civil service into modern civil service institutions. According to Lufunyo (2013), Civil Service Reform Programme was launched in Tanzania in 1991 and was followed by the Public Service Reform Programme (PSRP) in 2000. Lufunyo (2013) and Ntukamazina (1998) add that the aim of these two programmes was to replace the state-centred management approach with the market economy approach so as to deliver quality services. Sulle (2011) add that the two reforms have focused on reducing costs and reforming the government with the overall aim of having a small and affordable public sector.

According to Ntukumazina (1998) and Morgan and Baser (2007), the Civil Service Reform Programme took place during a period of retrenchment in the early 1990s. The government and international monetary institutions have worked together to align the functions of the public sector with that of the private sector organisations in Tanzania (Morgan and Baser, 2007). The intention was to increase the sense of accountability in the public sector. The number of civil servants was trimmed because a number of public sector organisations were privatised and some of them changed into executive agencies (Semboja and Therkildsen, 1996; Sulle, 2011). Government expenditure on the huge number of civil servants fell significantly and according to a 2005 report by the government of Tanzania, the number of civil servants, excluding those in key security positions, public institutions such as public universities, Tanzania Revenue Authority and alike, was 286,817 compared to 355,000 in 1992 (URT, 2005). Two-thirds (2/3) of these employees are employed by Local Government Authorities (64%), although they are paid by the central government. Fewer than 4% are paid by their respective local government. As of 2004, these public servants comprised about 0.85% of Tanzania's population.

The largest portion of public service is directed to the provision of basic services such as education, public health services and security. For example, at least 50% of all public servants are involved in the provision of education (primary and secondary education) followed by a huge proportion in the provision of health services (URT, 2005).

However, Morgan and Baser (2007) again argue that Civil Service Reform Programme had been effective in terms of reducing costs and size of the government but it had been slow in terms of improved service delivery, an aspect common across most African countries.

The Civil Service Reform was followed by a number of reform programmes since 1992. These are the ETP in 1995, the Local Government Reform Programme (LGRP) in 1997, Public Service Reform Programme in 1998, Financial Sector Reform Programme, and Education Sector Development Programme (ESDP) in 2002. The intention was to improve public service delivery by transferring central government roles to local government authorities (Fjeldstad, 2003; REPOA, 2005).

4.4.2 The Education and Training Policy

As it had been highlighted in the subsection on the influence of external policies in the reforms of the 1980s, Tanzania faced enormous challenges in its socioeconomic context. As a result, the social service sectors have been severely affected by the implementation of the liberalisation and privatization policies that came with the SAP in Tanzania. As a response to these problems, since 1995 the Government of United Republic of Tanzania embarked on a broad public sector reform agenda. It is within that context that NPM ideas were brought into the education sector reforms in Tanzania. The new Education and Training Policy (ETP) was formulated and officially announced in 1995. The policy aimed at a total transformation of the education sector into an efficient and outcome based system (URT, 1999; 2008).

The Education and Training Policy (1995), provided the vision on how the problems of inefficiency and untenable education costs would be addressed. Recognising the central role of education in economic and social development, the policy led to the amendments of the Education Act No. 25 of 1978. This was followed by ESDP which facilitated the formalisation and promotion of pre-primary education, and universal and compulsory enrolment for all children aged seven. The roles and functions of education officials in the district (district education officers) and regions (regional education officers) were also re-defined.

ETP provided a vision of political environment in Tanzania from a socialism and self-reliance ideology to neoliberalism. Henceforth, if Education for Self-Reliance guided the education sector during the Arusha Declaration, then ETP was to be the new policy that would guide the

education sector in the era of neoliberalism (Gray, 1998). The ETP covers the entire education and training sector unlike the previous policies which were sub-sector based. The major objectives of ETP are to increase enrollment at all levels of education as well as promoting access and equity, improve the quality of education and have operational efficiency throughout the system (URT, 2001).

The policy also aimed at enhancing partnerships in the delivery of education. This would be by streamlining education management structures by delegating power to schools, local communities and Local Government Authorities. Furthermore, by expanding the financial base and improving cost efficiency of education to include effective utilization of available resources, cost sharing and liberalisation of services (URT, 2001). Quality regulations were also emphasised to ensure quality is part and parcel of the examination reforms, curriculum reviews and design and teacher management support and inspection.

This went together with new reform programmes such as the Education Sector Development Programme (ESDP) in 1996. Other programmes such as Local Government Reform Programme (LGRP) and Public Service Reform Programme (PSRP) were integrated within the ESDP. The aim was to transform the social service sector into an efficient and outcome based system (URT, 1999; 2008).

4.4.3 Education Sector Development Programme

The education sector has undergone a number of reforms geared towards achieving socioeconomic and political development. Such reforms include the Education sector development programme (ESDP) in 1996, which was last revised in 2008 and Primary Education Development Plans Phase I and II. The PEDP phase I was initiated in 2002 to 2006 and PEDP phase II was initiated in 2007 to 2011.

The Secondary Education Development Plan phase I was initiated in 2004 to 2009 and phase II in 2010 to 2015. The Teacher Development and Management Strategy (TDMS) went together with the two programmes SEDP and PEDP and were developed in 2008 for development and management of teachers and education managers. The Education Sector Development Programme (ESDP) is the outcome of the ETP 1995. ESDP has drawn its objectives from the Education and Training Policy (1995) and the national policies such as the Tanzania

Development Vision 2025. ESDP was meant to address comprehensively the existing problems of the education sector as a whole which had originated from the socio-economic reforms of the 1980s (URT, 2001).

Unlike the previous education strategies, ESDP is a sector-wide program meant at effecting sub-sector policies indicated in the Education and Training Policy. Therefore, ESDP combined all sub-sectors in its implementation. The sub-sectors are the basic education which comprise pre-primary, primary, adult, secondary and teacher education. Others are higher education and vocational education both formal and non-formal education (URT, 2001).

In the build-up towards ESDP, the government developed sub-sector master plans such as Basic Education Master Plan (BEMP) for primary education, Secondary Education Master Plan (SEMP) for secondary education and Teacher Education Master Plan (TEMP) for teacher education. Accordingly, both BEMP and SEMP led to the development of sub-sector policies. These were the Primary Education Development Plan (PEDP) commenced in 2001 and Secondary Education Development Plan (SEDP) launched in 2004. Specifically, SEDP aims at increasing the transition rates from primary education to secondary education.

Moreover, ESDP was in line with the various reforms in the society. According to URT (2001), the reforms include the Public Service Reform Programme (PSRP) and Local Government Reform Programme (LGRP). According to Mutahaba (2002) and Lufunyo (2013), the Public Service Reform Programme was initiated in 1998 and emphasises on improving performance in the provision of public goods and services. The roles of Government Ministries (including Ministry of Education and Vocational Training) under these on-going public service reforms have been rewritten to principally deal with policy formulation, regulation, monitoring and evaluation. The private sector and other partners have been allowed by these reforms to participate in the provision of education (URT, 2001).

On the other hand, the Local Government Reform Programme, emphasises improvement of service provision, independence in decision making, openness, answerability and good governance. The recent Local Government structure is founded on political devolution and decentralisation of roles and funds within the context of a unitary government. According to URT (2001), the Local Government Authorities are responsible for socioeconomic development and delivery of public services within their authority. They maintain the rule of law and order,

dealing with problems of national development such as education, health, water, roads and agriculture. In the logic of LGAs functions, the ESDP has shifted responsibility for the supervision of primary and secondary education to LGAs. The transfer attempts to encourage improvement in terms of efficiency and effectiveness of education service provision at the primary and secondary education level. To some extent this arrangement has boosted community involvement, increased participation in planning processes, ownership of projects and availability of services at lower levels.

As stated above, ESDP main thrust was to intergrate other programmes in order to improve education outcome in all educational sub-sectors. Historically, the education sector in 1980s had suffered "low enrolment, poor quality education services, underfunding, inadequate inter and intra co-coordination within the sector and other sectors, poor remuneration and lack of professional ethics" (URT, 2001). ESDP intended to tackle the common weaknesses in all sub-sectors of education. Thus to deal with the above challenges, ESDP has encouraged access and equity for all people as a strategy to achieve equitable distribution of education institutions and resources at all levels across the education system. Furthermore, there was an emphasis on extension of primary and secondary education through popular programs of PEDP and SEDP, as explained in the next section.

4.4.3.1 Primary Education Development Plan (PEDP)

PEDP is the first outcome of education sector development plan. It was formulated from the primary education master plan in 2001. It was streamlined towards implementing EFA objectives originated from the Dakar Framework. With PEDP, the wider policy frameworks have been articulated in its vision of UPE. The policy frameworks which have been covered by PEDP include the Education and Training Policy (ETP) 1995. Other policy frameworks are Education Sector Development Programme (ESDP), the Local Government Reform Programme (LGRP) and without forgetting the Vision 2025 and the broader National Strategy for Growth and Reduction of Poverty (NSGRP).

PEDP is the first sub-sector plan with the aspiration of enhancing access to education and achieving EFA as the national priority under the implementation of ESDP. The four strategic priorities of Primary Education Development Plan are quality improvement, enrolment expansion, capacity building and improving human, material and financial resource utilisation.

The key objectives of PEDP were the provision of free and quality primary education since 2001. PEDP has successfully increased enrolment from 84 percent in 2001 to over 100 percent in 2005. The gross enrolment ratio (GER) has also increased where the net enrolment ratio (NER) had reached 95 percent in 2005. The increase was due to the removal of school fees and the allocation of grants in schools (URT, 2005). In 2005, double enrolment had been noted for the first time at the primary level where 7.5 million pupils were on board compared to 3.8 million students in 1995 (URT, 2005). Significant efforts to recruit more teachers have been made by the government and this went in parallel with the construction of new schools while the old schools were rehabilitated, in order to cope with the growing demand for schools.

In order to ensure the availability of teaching and learning materials at the school level, capitation grants were sent to each district to enable schools to procure and acquire these materials. Public/private sector partnerships at the community level were encouraged by the school committees, while at district and national levels similar partnerships were also promoted for the purpose of supplying the school materials (URT, 2001).

Democratic participation and accountability would be broadened to increase the involvement of men, women and children from the communities. PEDP aimed at participation at the village level in order to strengthen school management by developing a partnership between teachers, schools and communities around schools. The school committee would be answerable to the Village Council. In addition the school committee would be sensitised and involve all pupils, parents and school staff in maximising the benefits of primary school. The community itself has been motivated by the partnership and the introduction of capitation grant for schools, which has encouraged them to participate in the development of their schools. These include construction of teacher houses, classrooms and procurement of teaching and learning materials.

PEDP has also outlined capacity building as the third education strategy for improving the provision of primary education in the country. This is related to government policies of reforming the civil service and delegating power to the local government in the provision of public services and achieving greater efficiency in a broader sense. PEDP intends to improve management and accountability at the school level. In this sense, trainings were given to all staff and players with direct accountability for PEDP supervision to guarantee that they have crucial knowledge for participatory planning, monitoring and evaluation. This knowledge is part and

parcel to policy analysis and formulation. The financial authority would be transferred at school level to enable schools to improve the quality of education. Thus, bank accounts would be opened for all schools.

Three funding mechanisms were introduced by PEDP to assist schools directly. The funding mechanisms are based on the financial resources for improving the quality of education and these resources are capitation grants, investment grants and capacity building grants. The capitation grants were meant for daily operation of the schools including purchasing teaching and learning materials, investment resources were intended for construction activities, and lastly the capacity building fund were intended for school committee training (URT, 2001).

Optimal use of human, material and fiscal resources within the current institutions in the education sector was the fourth strategic priority for PEDP. According to PEDP, accomplishment of this objective was made by extending the roles and responsibilities of local government bodies in guaranteeing the provision of primary education. At all four levels of government, namely the village/community, district, regional and national levels, there would be extensive collaboration and co-operation of different players and other stakeholders.

The PEDP has indicated that Local Government Authorities (LGA), with their respective regions, districts, municipals and councils, have the role of coordinating and managing all primary schools within their jurisdiction. Given this task, councils and municipalities were responsible for strengthening planning, management and monitoring of these schools. The regions and districts through RCs and DCs would assist LGAs by creating a conducive environment for the running of PEDP. In addition, technical support and advisory services were supposed to be provided by the district administrative secretaries, regional administrative secretaries, district education officers, regional education officers, and DEDs (URT, 2001). These officials, including the Regional Education Office, are also supposed to communicate information and concerns about the progress of PEDP in their localities. At the national level, the coordination and management of primary education would be done by two ministries, namely the Ministry of Regional Administration and Local Government (PMORALG) and the Ministry of Education and Vocational Training (MOEVT). MOEVT assumed the roles of collaborative planning, monitoring and evaluation. The ministry was also responsible for reviewing and

determining appropriate policies and the establishment of regulations and quality assurance standards (URT, 2001).

4.4.3.2 Secondary Education Development Programme (SEDP)

Secondary Education Development Programme (SEDP) has been established in collaboration with the government, donor agents and the community at large. This programme was established in 2004 and planned to be implemented in three phases. The first phase ended in 2009, the second phase in 2014 and the third phase is expected to end in 2019.

SEDP, like other education programmes, is the outcome of the "Education and Training Policy of 1995, the Civil Service and Local Government Reforms, the spirit of Vision 2025, and the ESDP" (URT, 2001). SEDP includes the following three purposes namely, to "accomplish consistency and coherence through planned interventions in the system, taking into consideration both demand and supply factors, to put together limited resources in order to focus on strategic priorities, to have a flexible but directional and firm negotiating tool as endeavored to involve all partners in the improvement of education in the nation" (URT, 2001).

SEDP has brought massive changes in the management and administration of secondary schools. It has transformed the systems and structures of secondary education which has led to changes in the school's roles and functions in the community. With the implementation of reforms such as decentralisation by devolution, secondary education has managed to improve the standards of answerability and fairness in the provision of education. It has increased the number of schools, student enrolment, and improved provision of teaching and learning materials.

Secondary education in Tanzania has two levels. The first is Ordinary level (O-level) which consists of four years of post-primary education. The second cycle is Advanced level, (A-level) which is two years of post O-level. It is a bridge or preparatory stage for students to join tertiary and higher education, as well as entry into the world of work.

Secondary schools in Tanzania are classified as government-owned schools or non-government schools. There are two categories of government schools; these are traditional national schools and community built schools. The community schools have been constructed by the local communities but they are managed and operated by the government. The non-government schools include schools owned privately by communities, NGOs and individuals, while the

second group of non-governmental schools are those managed and operated by religious institutions like seminary schools.

Following decentralisation by devolution, the coordination and management functions of secondary schools are assumed by the Local Government Authority (LGA). The MOEVT is now focusing on the formulation of policies and its regulations. On the other hand, MOEVT in collaboration with PMO-RALG all together have the role of monitoring and evaluating the provision of education and training.

4.5 Conclusion

This chapter presented educational reform programmes in Tanzania since its independence until the period the study was conducted (2016). The focus of these reforms was to ensure that the public sector would be able to deliver quality services to its people. However, most of the programmes initiated were not sustained to deliver the outcomes expected. This was due to failure of socialism and ujamaa policy. The financial crisis of 1980s also failed the government to finance reform programmes.

Deductively, although external policies were adopted in 1980s, the social service sector was seriously affected. The country experienced a negative impact in education system after the introduction of structural adjustment policies. An increase in user fees and a reduction in household incomes affected the demand for public education and consequently reduced school attendance. Inequalities were therefore noted in education system in terms of gender, regions and class. Actually, SAP worsened the provision of education in Tanzania. This in turn led to the introduction of NPM reforms in 1990s.

A number of improvements have been noted with the adoption of NPM. However, reform programmes were not successful as they were expected be. This is because programmes such as LGRP, PSRP and CSRP were not fully supported. As a result, the provision of education services was seriously affected. This led to formulation of national development vision 2025 to address the weaknesses of the reform programmes.

It can be concluded that since independence, no single programme has sustained expected outcomes of the education sector. Different reforms have been carried out and yet the education programmes are characterised by bureaucratic practices which hinder implementation. According

to Batley and Larbi (2004) traditional model of public administration does not seem to work for public services; unfortunately it was not abandoned after the introduction of NPM. Therefore, this chapter has provided an insight for the next two chapters on data presentation and discussion. The highlights will provide the grounds for discussion on a number of reform programs which have been formulated to reshape the public sector since 1992. These are the Civil Service Reform Programmes, Public Service Reform Programme, Local Government Reform Programme (LGRP) in 1997 and Education Sector Development Program (ESDP) in 2002. The chapter provided useful information about the study which add value to empirical chapters.

CHAPTER FIVE

DATA PRESENTATION AND FINDINGS

5.1 Introduction

This chapter presents the findings on the two major thematic areas: firstly, the applicability of NPM in the public and education sector; and secondly, the extent to which accountability facilitates the efficient use of resources in schools. The findings are presented and discussed in line with the research questions which were:

1. Is New Public Management applicable to Tanzania?

2. How does it work in the education sector in Tanzania?

3. How does accountability, facilitate rational use of school funds in Tanzania?

4. Why is there misuse of school funds if accountability is emphasised in the education sector in Tanzania?

In this chapter, qualitative data are presented in terms of themes that emerged from three techniques namely, documentary reviews, focus group interviews and individual interviews. Qualitative data from interviews and focus group interviews (FGIs) clarify, confirm and give detailed information on the data obtained from the documentary reviews. The findings revealed that NPM has improved the public sector, and education sector in particular. However, it has not been effectively implemented compared to advanced countries due to factors such as lack of political will, nature of bureaucratic government, weak capacity of civil servants, low levels of economy to support reforms and weak legal frameworks. With regard to accountability and its rationality in the use of school funds, it was concluded that compliance with procedures is the traditional way used to ensure rational use. However, accountability is affected by personal gain, the weaknesses in the financial procedures and weaknesses of the organisational structures. This is because the power vested in the weak administrative structures is abused by some dishonest officials for their personal gain.

5.2 Applicability of NPM in Tanzania

To investigate the factors which influence applicability of NPM in Tanzania, qualitative data was collected through face-to-face interviews and documentary reviews. Several documents such as books, journals, policy manuals and ACTS were consulted to trace the origin and application of NPM model in Tanzania. These documents were perused and specific information which corresponded to the themes were drawn and presented. Individual interviews were conducted as well with Ministerial officials, think tanks, policy community and academics. In order to understand applicability of NPM in Tanzania, for both documentary reviews and the interviews, the focus was on the following sub-headings:

- Application of New Public Management techniques in Tanzania (11 interview questions)

- Factors which encourage or inhibit the implementation of NPM in Tanzania (6 interview questions)

For each sub-heading, relevant questions were raised to tap important information. The findings revealed that applicability of NPM in Tanzania has been influenced by international, political, economic and organisational factors. These factors are presented below.

5.2.1 International Factors

In fact the 1990s were the prime time for NPM reforms in Tanzania. It was also noted that various agents such as consultants were involved in internationalisation of new public management in Tanzania. NPM was also spread by natural movement of policy ideas through conferences attended by academics and other scholars (A13). These conferences were crucial avenues for exchange of ideas and new ways to improve the operations of the public sector. Further to that academics were used by their respective governments as think tanks. Multinational organisations also played a role in the diffusion of NPM, one respondent remarked:

> *International financial institutions such as WB, IMF, DFID, JICA and donor countries like Australia played a big role in the diffusion of NPM in Tanzania. Regardless of the conditions they imposed on the country (A14).*

It was reported by ADB (1995) that international donor community, particularly UNDP supported various efforts in the early stages of the public sector reforms. The focus was on

systems of governance such as civil service reforms by strengthening the management of public sectors in Tanzania.

With regard to the nature of the public management reforms in Tanzania, one respondent pointed out:

> *The nature of the public management reforms in Tanzania is donor driven and manifested by the pressures from international financial institutions. Several reform programmes were initiated and supported by donors with the condition that they should adopt the NPM ideologies.*

It was further noted that:

> *In 1989, the government of Tanzania was given two million dollars by the UNDP to help design and fund a program for civil service reforms (A20).*

Apart from the support given by donor communities in the initial stages of public sector reforms in Tanzania, other international organisations also played a part in NPM reforms of developing countries. The international financial institutions (particularly the World Bank and the International Monetary Fund) concentrated on parastatal sector reforms, including reforms in financial institutions which in many LDCs were primarily a domain of the public sector (A8, A14).

It was reported by *The Citizen* (2015) that the World Bank has also shown commitment to support Tanzania's efforts for a more open and greater transparent government. This financial institution has also done so in order to improve public finance resource flows to the poorest. From the preceding discourse, it can be seen that NPM came in Less Developing Countries in several ways. It came as support from donors and multinational organisations and as a condition to reform programs funded by IFIs (A11, A13 and A17).

5.2.2 Economic Factors

In order to understand the application of NPM in economic point of view, one interviewee reported:

> *The economic crisis of the 1980s and deterioration in the performance of public sector organisations triggered the thinking of reforms in Tanzania. The country experienced not only short-run growth, but also a long run economic downturn. This was the period when the market-orientated development approaches became evident in many developed countries, providing the conditions for making NPM attractive (A20).*

The adoption of market approaches as a result of economic crisis was also reflected by another respondent who commented:

> *Developing countries were forced to implement more market-orientated policies prescribed by the WB and the IMF in the systems of governance in order to facilitate effectiveness in terms of outcomes. The country was forced to draw up some market principles as policy lessons in order to initiate reforms as the solution to the problems (A13).*

However, the prescribed reform programs faced resistance from the government. As a result the country adopted an economic recovery programme (ERPI) in 1986-1989, followed by ERP 11 in 1989 -1992 (A13). Apart from ERP I and ERP II, one respondent added:

> *In the 1990s, the reform programmes became much wider and the lessons were drawn from the countries with colonial links, especially the bilateral donors like the UK, which supported the initial stage of the reform to cover all aspects of the economy. This was more intensive during the Civil Service Reform Programme (CSRP), the Public Service Reform Programme (PSRP) and sub-sequent reforms (A8).*

All these approaches are exactly a reflection of NPM model (A8). They were introduced in order to increase the effectiveness of the civil service and to improve efficiency of parastatal enterprises.

5.2.3 Political Factors

It was reported that the NPM reforms came up for two significant reasons. This was highlighted by one respondent who said:

> *The first reason has been the democratic revival for good governance and responsible governance. The second reason is for government to be responsible in enhancing good governance (A14).*

However, the political system can encourage or inhibit the improvement of government operations. There were mixed opinions regarding the support of political system in the implementation of NPM. Some respondents such as A13 said that the system does not provide any support and that it inhibits the implementation of NPM. It was also claimed that top politicians and executive civil servants were not well prepared to welcome reform programmes such as decentralisation by devolution (A14). They did not give enough support and feared that their positions and interests would be jeopardised by local politicians and lower civil servants, as commented:

There is no political will to implement NPM reforms. Reforms have not been implemented fully due to political interferences, competition and conflict of interest between the government ministries. PMORALG and MOEVT tend to contest over the allocation of resources.

All these contestations have affected the reform programmes at the local level. Similarly, a respondent said:

The local political system is not yet mature because the political structure is mostly dominated by a single party. The local politicians are not fully playing their roles of representing the interests of the local electorate. As a result, they are outsmarted by the executive.

Based on the highlight above, the data showed further that some ministries and politicians have resisted systemic reforms that would have empowered the local politicians. This has in particular been demonstrated by public choice arguments on the restoration of power to elected politicians though in reality there is lack of progress in the legal reforms and devolution of staff to LGAs. The highlighted problems have weakened the role of councillors as decisions on which activities to implement are taken by the executives, without revising the priorities and discussion with the council. However, some other respondents A20 and A8 supported the political system. One respondent specifically said that:

The political system is somehow supporting, though some policies are not straight forward (A20).

From these remarks, it is evident that the NPM programmes were implemented but were associated with lots of challenges. As a result, the content and the quality of reform was compromised leading to unexpected outcomes (A17, A14).

5.2.4 Organisational Factors

The application of NPM depends on the significant improvement of the public sector to fulfil its intended objectives. In this section, NPM can be measured through the following indicators: through the national priority, attainment of government objectives and the link between public resources and people. Other indicators are improvement of services, accountability of public officials, institutional capacity, standards and procedures for monitoring and evaluating. Lastly are the government commitments to reforms, managers on performance targets and the autonomy given to Managers.

5.2.4.1 Government Commitment to Reforms

It was found that government commitment to reforms can be looked at in several ways. These include the commitment to provide access to information for people, government commitment to expenditure, commitment in the way services are provided at lower levels and commitment in the implementation of the reform programmes.

The majority of respondents interviewed about the government commitment to reform agreed that the government is committed to some aspects. One respondent said:

> *The government is committed to transforming service provision at lower levels since the elected representatives have been given the power to monitor the government at lower levels (A11).*

With regard to commitments on increased access to information, one respondent said:

> *There is evidence of increased access to information. The improvement has reduced corruption in local government. Still, there are some challenges as recently in 2015, the government withdrew its bill on access to information (A20).*

The bill is subject to further deliberations by stakeholders and is scheduled for a second reading in the forthcoming parliamentary sessions. This is a big setback to reforms programmes related to transparency and accountability.

On government commitment to expenditure, the findings revealed that efforts are being made to increase the budget for social service sectors such as education and health. The findings show that education sector reforms have benefited a lot compared to other sectors. Furthermore, *Habari Leo* (2015) quoted the president saying:

> *Education is now given the top priority in the policy and in the government activities. In 2005/2006, the budget was 6.7 billion shillings, while in this financial year 2014/15 it has increased to 3.1 trillion sh.*

This means state's significant efforts to increasing educational outcomes in the country. That is the reason why the education sector gets the most share of the financial allocation of all key sectors, including the energy sectors water and health sector.

However, in recent years commitment has been declining. There are a lot of challenges as noted by one of the officials from HakiElimu (a non-governmental organisation advocating for rights for education in Tanzania), reported by *Mwananchi* (2015), commenting that:

The government should invest in the education sector to increase quality in the programme. The question of quality is particularly critical now. What they set aside is too meagre as still there are a lot of challenges in the education sector as major reforms are being implemented in primary and secondary education in Tanzania.

It was also found that there were failures in classrooms rehabilitation. At the end of 2015, amongst the 528 targeted schools, no school was rehabilitated. Furthermore, Big Results Now (BRN) planned to provide a capitation grant of 10,000 Tsh to each student in primary school, but only 3,580 was provided while secondary schools got 16,584 instead of 20,000 Tsh.

The findings of *Mwananchi* (2013) indicate that there are failures in the proper use of the allocated budget. It highlighted the following:

In the financial years 2009/10 and 2011/12, more than shillings 600 million ($373,000) were misused by state officials under the local government reform programme. The six development partners, including Finland, who financed the programme, requested a reimbursement of these funds and discussions were held with the government regarding the procedures for refunding (Mwananchi, 2013).

The findings thus far presented give an indication of the government commitment's to NPM related reforms. However, failures in the proper use of donor funds have eventually led donors to reduce their support. Consequently, reform programmes such as SEDP and PEDP suffered a lot (A17).

5.2.4.2 Attainment of Government Objectives

When asked about the attainment of government objectives, the responses were mixed. Some respondents A8 and A20 said that the government has been trying to meet some of its objectives. It is progressing very well compared to the poor progress of the 1990's. However, still there are some challenges as mentioned by one interviewee:

The funds allocated in some government institutions are too meagre to meet the objectives. When it comes to meeting objectives, other institutions are doing well while others are doing worse. A greater part of the donor funded amount is misused by dishonest officials (A8).

Some other respondents like A13 and A11 reserved their comments. In contrast, A14 commented:

It is a miracle to expect results with an insufficient budget. Though there is misuse by dishonest civil servants, still something should be done (A14).

It was found that for the government to achieve its objectives, a reasonable amount of resources

need to be allocated in different sectors. The reviewed documents have revealed that a lot of resources which were planned to achieve certain government goals were either misused or deviated to other plans. As a result, the government failed to meet its intended objectives. Some few cases were noted as follows:

> *A total of 188,405,740,589 equal to 55% of the funds from the central government intended for development projects in the 2011/12 was returned to the treasury as it was not used as it was intended (Tanzania Daima, 2014).*

The quote above is supported by *The Guardian* (2013) which reported:

> *In the 2011/2012 fiscal year, the released annual audit report shows that billions of funds approved by the parliament for the councils were also never released by the treasury. To illustrate the magnitude of the problem, the report says while the house approved a total of sh595.064 billion as development grant for 113 councils during the 2011/2012 financial year, only Tsh 345.568 billion was released, ending up with a shortfall of Tsh 249.496 billion.*

While the highlighted findings above show the way funds were misused, misallocated and untimely released, it was reported by *Uhuru* (2014) that:

> *The government needs Tsh billion 375 in order to reach the one book ratio and one desk ratio to each student. In this plan, the government needs Tsh billion 302 for books and Tsh billion 173 for desks in the education sector.*

From these quotes, it is learned that there is an indication of the applicability of NPM when the issue of fund intended objectives is properly addressed by the system. The concern is still the same that NPM-related reforms are hard to implement when the amount of funds are under-utilised or misallocated to other functions.

5.2.4.3 Institutional Capacity

Many respondents said that the government has institutional structures, with educated personnel and is putting more effort into building institutional capacity. One respondent was quoted as saying:

> *Though the government boasts having the capacity, more effort is needed to improve these reform programmes (A20).*

Though some efforts are appreciated, the government lack regular training to improve its officials' ways of doing things (A11, A13). The study uncovered that some international organisations undertake measures to improve the capacity as reported by one respondent:

During PSRP, the government was being assisted by the World Bank and DP in terms of planning, consultations and some technical advice in order to strengthen institutional capacity (A8).

Yet, another respondent's opinions differed from the above opinions and said:

Since resources are insufficient, institutional capacity has been very low. The organisational capacity of CSOs and NGOs has remained too low. Their role in transparency and accountability needs further development. The capacity of citizens at local levels has also been very weak (A14).

The low levels of institutional capacity have constrained efforts towards effective implementation of NPM-related reforms. However, the findings of Tidemand and Msami (2010) reveal that the quality of staff has been improving since the beginning of reforms. This is a positive indication of the relevance of NPM reforms in Tanzania.

5.2.4.4 Autonomy Given to Managers

The reviewed documents revealed that transferring of decision-making powers is well expressed in the reform manuals. On this aspect, one respondent said:

The NPM related reforms have given local managers more powers and freedom to exercise their authority (A14).

Consistent with the quote above, the findings of URT (1998) reports further that:

The local government authority was granted full responsibility for planning, reporting, recruiting, rewarding, paying, promoting, disciplining and developing local civil servants in their areas of jurisdictions.

However, one remarked:

The reality of LGAs as foreseen in the policy documents is lagging behind. The process of employment at local government authority is still dominated by the central government. The local government is denied the freedom to recruit their own personnel. Furthermore, there is interference of the management processes such as planning, budgeting and monitoring at the local levels.

From the foregoing discussion it is evident that the freedom for managers to manage is still a challenge in Tanzania (A14). Respondent A13 declared that politics have overshadowed almost everything. Respondent A11 lamented that:

Given this situation, the managers cannot exercise their freedom to the fullest. They are not free to manage because most decisions are still being made at the central government authority. They get a series of instructions on how to do things from the central

government (A11).

Following the presented findings above, autonomy is considered important as it determines the sense of effective implementation of NPM reforms of a particular country. However, situations where autonomy is diminished is an indication of the poor implementation of the central government to locate authoritative powers to local government authorities. The lack of autonomy and discretionary powers in the planning and implementation of their plans and budgets has a serious effect as it limits the local government to account to the right system. Eventually, the LGAs are mostly not directly in command making it impossible to fully implement the district plans.

5.2.4.5 Improved Services

Any reform including NPM reforms is expected to be relevant when it increases the performance of public sector which in turn should improve services to the people (A20). The findings demonstrated that the Tanzanian government always consider the provision of social services to be the right of all citizens. One respondent pointed out that:

> *To some extent, reform programmes such as decentralisation by devolution, have improved the social services at the local levels. It has also changed the approach and ways the citizens are being involved in the social service provision (A11).*

The quote above is supported by the findings of Tidemand and Msami (2010) who established that:

> *Programs such as local government reforms are helping to improve service delivery. Tanzanians appear to be increasingly satisfied with the provision of services at the school level. Tanzanians were more satisfied with all key sectoral services but were particularly pleased with the progress made in the education sector.*

However, apart from the highlighted progress, urban dwellers were more likely to note improvement than rural dwellers. Yet there is a problem of quality service provision as noted in the education and health sectors. Connected to this, one respondent said:

> *There is a massive failure in the education sector. Students often reach a higher level without knowing how to read and write (A14).*

Likewise, another respondent said:

> *In the health sector, still there is a problem of trained doctors and nurses. Apart from that some dispensaries and hospitals lack the necessary facilities and medicines (A11).*

It was concluded by respondents A14 and A13 that improvement of quality services is still a big challenge as most service providers do not take into consideration the issue of quality. This implies that the NPM reforms have been adopted but have failed to improve the qualitative aspect.

5.2.4.6 NPM Potentially a Solution to Problems

Two respondents A17 and A14 entirely disagreed with the conception that NPM is a solution to the bureaucratic problems in Tanzania. One respondent said:

> *The system in the government is too corrupt, leading to a lot of complications in the provision of services (A17).*

The incidence of corruption has increased bureaucracy in the public sector organisations and as a result services have been delayed for the citizens. This is in line with the argument that NPM increases the scope for corruption and it acts as an obstacle for efficient provision of social services.

Respondent A20 and A8 offered a different perspective from other interviewees. They insisted that NPM is the solution to bureaucratic governments, saying:

> *It has helped to eliminate the bureaucracy, cronyism and corruption developed by civil servants. It has increased engagement, transparency and eventually improvement has been noted in some government departments like passport provision, driving licence and the release of certificates in higher learning institutions (A20).*

It is true that the above mentioned institutions have improved their operations compared to a few years back. However, respondent A8 cautioned that:

> *Even though NPM has improved the operations of bureaucratic government, still we need bureaucratic government in some departments like the secretariat responsible for employment and NECTA. It is important as it helps to facilitate checks and balances in the government operations (A8).*

The above data means that NPM reforms should not overhaul everything. There are some departments of central government which need bureaucratic procedures in order to control abuse of powers in the local context.

5.2.4.7 Managers on Performance Target

When asked about performance targets, A8 and A11 responded that managers are guided by performance targets and measured by performance tools such as OPRAS. This mechanism is

significant. Surprisingly, the performance of public sector organisations is still very poor (A11, A13).

One respondent commented that:

> *I do not think that managers focus on performance targets and the overall objectives. I can see the problems in the tools. They are not reflecting the practical situation and sometimes they fail to measure the actual performance. In that sense, civil servants are not well measured or assessed (A14).*

From the highlights above, it can be understood that the successfulness of NPM reforms, went together with appropriate tools which measure the performance of public sector organisations. However, the reform programmes in Tanzania are constrained by relevant tools which guide public sector managers to attain the required objectives. This is a challenge for the efficient operation of NPM ideas in the public sector.

5.2.4.8 Standards and Procedures for Monitoring and Evaluation

It was found that the operation of the public sector is guided by standards and procedures, which act as important aspects for checks and balances. Interviewees A8 and A20 commented that standards are in place in each reform programme, while the monitoring system spread over several pieces of legislation, covers the whole public sector.

The civil servants are guided by legislation such as Public Service Act 2002 and its regulations in 2003. It was found that the Act presented a code of ethics and conduct for the public service as follows,

> *Regulation number 65(1) states that there shall be a code of ethics and conduct for the public service. While regulation number 66 (1) adds that where any person is first appointed to a public service post he shall be provided with a copy of the code of ethics and conducts. Regulation number 66 (2) adds that every public servant shall be required to sign a declaration of compliance with the code. In the regulation 67, a breach of the code by a public servant shall have serious consequences including disciplinary action or criminal prosecution.*

These regulations guide civil servants and their operations in the public sector. They are regularly renewed and amended in order to avoid confusion, overlap or conflict with other sectors' legislations. This shows that the NPM principles have been translated through these legislations in order to guide procedures, as well as the systems of monitoring and evaluation.

5.2.5 Conclusion

The main aim of this question was to ascertain whether NPM was relevant and applicable in Tanzania or not. With regard to interviews and documentary reviews, it was concluded that NPM reforms in Tanzania are relevant and applicable. Confirming this, a respondent said:

> *NPM is so relevant especially in reforming the government. We need an efficient government and accountable civil servants. This model is relevant in the Tanzanian public sector (A20).*

A similar view was echoed by another respondent, who said:

> *With the relevance of NPM ideologies, performance management and accountability have now been stressed in various programmes at an institutional level with the aim of meeting targets at the national level (A8).*

However, it was also found that even though NPM is relevant in Tanzania, still it has not been effectively implemented compared to the five essential pillars commonly identified in international literature. The preconditions for an effective implementation of NPM reforms have been presented by Tidemand and Msami (2010) as follows;

> *The legal framework that allocates responsibilities to various levels of governments is based on their capacity. Others are fiscal autonomy and adequate human resources to properly manage and supervise staff at local level, effective mechanisms for local accountability including election of local councillors, access to information, and effective oversight of resources, lastly a strong central institutional arrangement for instance, Ministry of local government and Ministry of Education with coordinating leadership and planning authority.*

From the above preconditions, it is clear that more needs to be done to have an effective public sector. Other respondents (A14) agreed that the public sector organisations need improvement in order to strengthen NPM reforms. It should be context specific reflecting the nature of the programmes. A few respondents highlighted MDGs, the initiatives of the poverty reduction strategy paper (PRSP), good governance practices and the national development Vision 2025 as alternatives to NPM. The next section presents responses to another research question, examining the applicability of NPM in the education sector.

5.3 New Public Management in the Education Sector

In order to understand the applicability of NPM in education sector in Tanzania, for both documentary reviews and the interviews the focus was on the following sub headings:

- The reflection of NPM in ETP 1995, ESDP, SEDP, PEDP and ETP 2014

- The appropriateness of NPM approaches in education sector

The findings revealed that the factors influencing applicability of NPM in the education sector in Tanzania comprised international policy transfer, policy changes within the education sector, education sector reforms and new ways of managing education sector. These factors are presented below.

5.3.1 International Policy Transfer

NPM has been particularly important to public sector reform in Tanzania. With regard to the education sector the economic crises of the 1970s and 1980s made it difficult for the government to continue to support education expansion. The reviewed documents revealed a series of macro-economic reforms which were adopted and associated with several global policies and structural reforms to improve the way education was being organised and delivered.

It was further reported that several international aid agencies have been involved in supporting the education sector's development in Tanzania. These are UNICEF and UNESCO, which have had programmes since before independence. Others are DANIDA, SIDA, NORAD, GTZ, WB, EU, Irish Aid, and the Overseas Development Administration. ODA has been particularly influential in terms of the number of projects and amount of funding.

5.3.2 Policy Changes and the Realisation of NPM in the Education Sector in Tanzania

Sumra and Rajani (2006) highlight that Tanzania has seen an ambitious set of policy reforms in education since 1995. In contrast one respondent said:

> *The policy reforms in the education sector have dramatically improved the state of education in the country. Some administrative duties are delegated to the lower levels. The central ministries have now been left with their principal functions such as broad planning, designing policy, implementation and monitoring the consequences of policy implementation.*

This highlight relates to the principles of NPM which stress the steering role of the central government on policy formulation and planning. Respondents further commented that even though a number of reforms have been associated with devolution of powers from central government to local government authorities, there are still serious challenges as observed by Limo (2001),

> *There is a problem in the way schools are managed in Tanzania especially in this era of market economy. The concentration of powers at the centre is a great obstacle to all efforts of promoting education in terms of quality and quantity.*

The quote indicates that some powers in the financing and provision of the education system are still dominated by central government. According to the principle of market economy, a centralised system has to be transformed in order to support decentralisation of school management as part of the broad strategy for structural reforms.

Interviewees were also asked whether these education reforms reflect NPM ideologies or not. Two respondents A17 and A4, said that education sector in Tanzania is guided by ESDP, ETP, PEDP and SEDP. All these policy programmes were derived from NPM approaches as they were seen appropriate to counter the socioeconomic challenges the country was experiencing since 1990s. Other respondents also concurred that NPM ideas were drawn and reflected in these policies as highlighted in the following sections:

5.3.2.1 ETP 1995

The Education and Training Policy (1995) is the foundation of present education sector reforms in Tanzania. The policy highlighted:

> *The decision making powers in the management of education institutions remained at ministerial level. Attempts to involve LGAs and communities in the management of education institutions were wanting.*

This means that the NPM ideologies were incorporated in the ETP 1995 in order to revolutionize the operations of education sector in Tanzania. This information is also similar to the views of another respondent who said:

> *The policy emerged as a necessary step towards decentralising management of education sector. The power to manage education sector was brought down to regions, districts and communities. There was also an emphasis on separation of central policy making and implementation at lower levels (A5).*

Apart from its emphasis on devolution of powers, decentralisation and involvement of stakeholders, another respondent commented:

> *There was no effective participation with the implementation of ETP 1995. The intention was to involve citizens. However, it was not formulated by opinions of citizens (A17).*

Another respondent added:

This policy provided a light on how the education reforms should be, but it was so holistic and could not provide clear and specific strategies to facilitate implementation of the reforms (A21).

The policy interventions such as delivery of quality education, autonomy in decision making, transparency, accountability and good governance all correspond with the NPM ideologies (A17). Following that similarity between NPM and the ETP 1995, a new programme, based on specific strategies, performance indicators and minimum standards for implementation of the education reforms towards service delivery was introduced. This was the ESDP which was initiated in 1996.

5.3.2.2 ESDP

In addition, the Education Sector Development Programme (ESDP) was prepared within the policy frameworks of the ETP as well as the Tanzanian development Vision 2025. Following the highlights of ETP (1995), ESDP was initiated in 1997, as a strategy towards a Sector-Wide Approach (SWAP) to education development. The main goal was to redress the shortcomings of ETP 1995 through several other reform projects which cover basic education, higher education and vocational education.

In this respect, a respondent clarified:

ESDP is the continuation of ETP 1995. It embraced elements of NPM to encourage cooperation and association amongst key players using a pool of resources including human, financial and material resources. This relationship is basically on aspects such as planning, implementing, monitoring and evaluation of education delivery (A21).

Generally, ESDP streamlined several policies relating to Education and Training Policy and gave direction on how the sector should be managed consistently with the strategies stated under the macro reform policies and other programmes such as the Tanzania Development Vision 2025. Another respondent (A15) concluded that most of the highlighted policies were in line with the market-orientated principles which NPM is a part of.

5.3.2.3 PEDP

The analysis shows that Primary Education Development Programme demands for the transfer of control over education resources and basic decision making to the district, community and school. Respondents revealed that the changes in governance at the local level were emphasised in the President's speech to the Parliament on 30th January 2002. The President cited article 146

(1) of the national constitution which state that local government processes were intended to give power to the people, who were expected to participate in planning, implementing and monitoring development plans and policies. District councillors, district officials and sub-district officials were challenged to transform themselves and their behaviour with immediate effort, so as to become servants of the people rather than rulers (Ibid 15).

Following this statement the data confirms that PEDP reform aims at empowering local communities and schools from the central level. The data further indicates that an important part of this processing is the local school committees which are intended to have formal responsibility of monitoring school affairs. However, in the 2004 PEDP review, revealed that "the idea of having a whole school plan that can be consolidated at the council level had not been developed. Delays in implementing the whole school development concept created a vacuum, there by leaving stakeholders to perceive PEDP to be like any other project. There is not much clear evidence on the quality of training and its outcome in transforming the functioning of school committees" (URT, 2004:12).

The institutional mechanisms stipulated in PEDP have been designed to support the LGRP. Moreover, "the LGRP was reported as a mechanism for decentralisation and devolution of power to local levels to ensure service delivery. Consequently, PEDP aimed at supporting the development of capacity and structures at the local level to enable them to participate in the planning and delivery of quality education services" (URT 2001:4). It is evident that there are huge accomplishments including institutional arrangements which guarantee successful implementation of PEDP. Council and schools have achieved as planned.

URT reports indicated:

> *There was evidence of improved efficiency and effectiveness, and that capacity building activities had been effective. Coordination between councils and schools was good, and, in spite of the change of role, PEDP had successfully ensured that schools have books, new buildings and functioning bank accounts. The management of money at school level was impressive (URT: 2001)*

So far, several efforts reflect the application of the NPM model. These include the transfer of authority over education resources and key decision making, the changes in management at the local level, and empowering the poor people and the schools by allocating obligations from the high ranks of central executives and council level to the school level.

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5.3.2.4 SEDP

The findings revealed that SEDP was implemented in three phases: phase I between 2004 and 2009, phase II from 2010 to 2014 and phase III from 2015 to 2019. The majority of the participants interviewed reported that ESDP objectives for secondary education are derived from the major objectives of ETP 1995. The objectives of SEDP are improvement of access, equity and quality. It also aims at improving management reforms and education management information systems.

With regard to SEDP phase I, one respondent said:

> *The goal was to increase efficiency through devolving management and supervision of secondary schools from central government to local government Authorities (A17).*

The efforts to increase efficiency in the delivery of secondary schools was also strengthened by a coordination between MOEVT and LGAs. Education coordinators who linked LGAs and MOEVT were appointed in 2007. In 2009, coordinators were replaced by Secondary Education Officers (DSEO).

Moreover, respondents reported improvement of school management after training had been provided to head teachers. However, capacity must be strengthened at LGAs and MOEVT to enhance supervisory role directly from the centre.

With regard to access, the findings show that enrolment for ordinary level (Form One to Form Four) has increased from 432,599 students in 2004 to 1,466,402 students in 2009, an increase of 23.9%. Enrolment of advanced level (Form Five and Form Six) has increased from 31,001 students in 2004 to 64,843 students in 2009, an increase of 10.9%. This is above 50% the target which was set for the year 2010.

This achievement is due to an expansion of the number of schools. By 2004, Secondary schools were 1,291 of which 828 were governmental and 463 were non-governmental including seminaries. In 2009, the number of schools have increased to 4,102. Among these, 3,283 were governmental and 819 non-governmental schools. This is an increase of 296%.

Despite this success, SEDP phase I was challenged by limited skills of some head teachers impacting every day running, academic performance and fiscal management. SEDP phase II was a measure to address the weaknesses of phase I.

The findings revealed that SEDP II builds on the national and international reforms regarding the education sector. Notably, the demand for quality secondary education among Tanzanians. SEDP II was implemented by MOEVT, PMORALG, and regional secretariats. Others are LGAs, ward-level officers, school bodies and school management teams, non-state actors and development partners.

The statistics presented by *Mwananchi* (2015) show that in SEDP II, secondary school enrolment increased from 1,401,559 in 2009 up to 1,728,534 in 2013. With regard to management efficiency and good governance, the focus of SEDP is improvement of accountability in accordance with the public service framework.

Generally, the findings revealed that SEDP has been reflected in the NPM ideologies to increase efficiency and responsiveness in the operation of secondary education (URT, 2004). This was justified by the increase of enrolment in secondary schools. The findings also show the efforts of SEDP to reduce bureaucracy in decision making from the centre. Therefore, efforts to increase delegation of authority and accountability across all levels of the system, were part and parcel of the NPM initiatives (URT, 2004). The study established that that SEDP recognises financial management mechanisms, and school management as approaches within NPM.

5.3.2.5 ETP 2014

Majority of respondents reported that ETP 2014 is another policy that emerged in the education sector. This policy intends to improve quality assurance at different levels. Regarding previous challenges, one respondent said:

> *The new policy emerged as a response to challenges of the sector wide approach which was contrary to its SEDP and PEDP programmes. Approaches in the ESDP were out dated, overlapping and brought confusion in the implementation of SEDP and PEDP (A4).*

Moreover, in 2014 there was a need to review ESDP to be in line with subsequent policies. Another respondent added:

> *SEDP and PEDP were reviewed to incorporate devolution of powers, decentralisation and involvement of stakeholders for the qualitative improvement of the education sector (A21).*

Drawing on this finding, the new policy was announced in 2014 and incorporated these elements for improving the sector. However, the policy was opposed by citizens, as another respondent

commented:

> *Since 2008, there were debates about a need to change education policy. The government prepared a draft but the inputs of citizens were not taken into account The question is, can the policy be formulated without the views of stake holders? (A17).*

Judging from the quote, the new policy was discriminatory since opinions were those of civil servants. People are still sceptical and pessimistic that it will increase inequality and compromise quality. The respondents were also critical that the new policy is too general, vague and not specific (A4). It did not take into consideration citizens opinions and the context through which operates. This is contrary to NPM reforms. According to respondents, new policy was expected to address abuse of power by higher authority above schools. Respondents also added issues of professionalism such as teachers' professional bodies, registered licence and supervision of resources in the face of NPM reforms.

5.3.3 New Ways of Managing Education Sector

These following ways were proposed for effective management of the education sector of Tanzania.

5.3.3.1 Decentralisation of Education Administration

The shift of administration from the central to local government authorities was found to be amongst the new ways of managing the education sector. Reviewed literature indicated that some duties of centralised ministries like MOEVT have been decentralised, as confirmed hereunder:

> *Two ministries that previously had overlapping activities have been decentralised. MOEVT is now responsible for policy formulation, provision of circulars and directives on how the policies should be implemented at the local level (A7).*

Likewise, a respondent commented:

> *The PMORALG is in the implementation stage where schools have been transferred from the Ministry of Education to the local government authority. Most civil servants who were crowded in the Ministry of Education have now been transferred to local government authorities, while a few have been retrenched. The reporting mechanisms have changed. In fact, education officials are now reporting to councils and regional administrative offices (A21).*

Furthermore:

> *Councils and schools have the mandate on decisions over a few things of their own while previously procurement was done at the central level (A15).*

These changes have withdrawn MOEVT from many aspects at the local level and left most of responsibilities to PMORALG (A16). For example, the transfer of secondary schools to local government authorities was justified by a respondent who said:

> *Schools have to now be the property of the village and the entire community. Previously the MOEVT dominated everything happening in schools (A28).*

Following the presented statements the findings revealed that the degree of devolution differs from managerial deconcentration to wider transfer of fiscal control to the grassroot level. The study found that the practise needs robust political will and management in order to prosper. However, the findings also show that the central executives have transferred functions to LGAs and villages without giving them a realistic support. It was learnt that transferring schools to local government levels is not sufficient without enhancing capacity of school committees. This was noted to be a challenge of NPM reforms at the local level. This is because there is low capacity for districts to manage education provision and to use the funds efficiently. Moreover, the study found that development of school planning and management skills are a precondition for successful implementation of decentralisation.

5.3.3.2 Autonomy in the Education Sector

Autonomy is among the most important elements of NPM. The findings reveal that there are structures and policies which address autonomy of education sector. One respondent explained this in saying:

> *The autonomy of education sector has been documented and explained in the MOEVT documents which give local government authorities the power to control schools and formulation of school bodies (A15).*

However, the education sector depends on other sectors to operate. There is structural delivery of resources where coordination is made between different sub sectors. In order to get resources and other supports, the sector depends on several decisions from different sectors. Another respondent commented:

> *In reality, autonomy is not practical and some policies are still needed to address this challenge (A3).*

This means that the sector does not have autonomy to oppose directives from the executive level. These directives normally come from the President or the Prime Minister's Office. One of the respondents captured the point adequately by saying:

Recently, the President ordered free education and the flow of school funds directly to schools. Ironically, this has not been documented in the new education and training policy. In reality, it will affect the sector so seriously (A4).

Surprisingly, no one within the system has criticised this decision. The data also shows that at the district level, officials such as DED and DEO lack autonomy as well. At school level, head teachers have no authority over day-to-day implementation. Still, there are a series of instructions from higher authorities (A3, A4). The data demonstrated that in the last two years, there was an increase of direct intervention by the central government in local government authorities where directives had been issued through regional commissioners regarding the need for LGAs to revise local plans. This has been reflected in the emphasis on secondary school construction and more recently in primary health care infrastructures development (A11).

The findings revealed that the limited autonomy of LGAs and schools as described above is a challenge to policy makers who advocate education reform. It is also contrary to prerequisites of neoliberalism advocated by NPM. This means that government reluctance to shift autonomy away from central ministries to schools is a blow to education reforms in the era of neoliberalism.

5.3.3.3 Sharing Powers Amongst Stakeholders

This element was also mentioned by respondents and was considered important in the education sector reforms. However, the findings revealed some problems in the working relations between the two ministries. The circulars from MOEVT and PMORALG at times contradicted each other and brought confusion in reporting mechanisms. An example at the local level is that DEOs were accountable to the chief education officer and not the district executive director.

Another issue that emerged is the sharing of powers amongst the local politicians. The point was lucidly captured by a respondent who said:

There is no sharing of powers amongst politicians. Sharing of power is declining due to differences in political ideologies as a result of multiparty system. There prevail contestations and disagreements between MPs/councillors from opposite parties on important issues simply because they are defending their political/party interests. However, the sharing of powers is common amongst professionals and politicians (A28).

Apart from these challenges, respondents A21, A15 and A4 agreed that there is a sharing of powers amongst stakeholders. However, they proposed that:

The powers of head teachers and council officials outweigh the powers of political representatives and citizens in terms of decision making (A15).

Equally, another speaker said:

Still awareness should be done to continue engaging citizens in school meeting and participate in decision making processes (A21).

From these findings, it can be said that the sharing of power needs more support from the policy principals in order to enable different stakeholders to participate in the decision making processes. This will enable effective implementation of education reforms at the local level.

5.3.3.4 School-Based Management

The majority of participants reported that school-based management is reflected in various regulations such as Education Act 1978 and the Local Government Act. The two Acts guided formulation of school governing bodies, Ward Development Committees (WDCs) and village governments.

The study revealed involvement of local communities as an essential element of school based management. It was also found that the formation of school bodies and localisation of schools has improved school based management. Generally, the idea of school based management emanated from NPM reforms which intended to improve efficiency, transparency and accountability. It has also increased responsiveness of service provision compared with the traditional system. School-based management heralds more efficient, participation and a reflection of the local priorities.

5.3.3.5 Systems of Accountability

Systems of accountability are another issue that emerged as one of the ways of managing education sector. The findings revealed that accountability help to ensure good performance of the education sector and that the overall investment is worthwhile. Yet one respondent had a different view:

The systems of accountability particularly administrative structures are so weak. The sector is supervised by three ministries and many more authorities. This has caused a lot of problems including overlapping of responsibilities.

It is clear that schools are accountable to many players, while the reporting mechanism is confusing (A21). This is because school officials are appointed by a higher authority, to which

they are accountable (A15). Moreover, the school is accountable to students, school body and the community.

However, schools experience problems such as abuse of power and misuse of resources. From this it can be concluded that accountability as an element of NPM is ineffectively implemented this is why the administrative structures are not yet robust to account to each other.

5.3.4 Appropriateness of NPM Approaches in Education Sector

In order to confirm whether NPM is applicable or not respondents were asked about the appropriateness of NPM reforms in Tanzania. The respondents were positive about NPM in the education sector, as reflected in the following:

> *NPM is so appropriate. It helps to transform the sector from the ownership of the central government to the ownership of citizens and local politicians. It transforms the sector into being fully autonomous, decentralised and increase performance of the sector in terms of efficiency and effectiveness (A21)*

Additionally:

> *It makes citizens be involved in the situation analysis, identification of the problem, and priority setting (A15).*

From respondents' views, it can be concluded that NPM approach is relevant in the education sector in Tanzania. It has contributed to the formulation of education reform programmes such as SEDP and PEDP which aimed to involve citizens in addressing the problems facing education at the local level in Tanzania.

5.3.5 Conclusion

This section has presented and discussed the respondents' views on the research question which sought to investigate how NPM works in the education sector in Tanzania. The analysis reveals that the applicability of NPM in the education sector was attributed to a number of factors, including socioeconomic challenges of 1970s to 1980s. The challenges have been presented in the context chapter and in short they have made it difficult for the government to continue to support education expansion. A series of education policy reforms were introduced in the mid-1990s to address existing problems in the sector. All these policy programmes ESDP, ETP, PEDP and SEDP were derived from the NPM approaches. They were seen appropriate to counter the socioeconomic challenges the country was experiencing since 1990s.

Several international aid agencies have also contributed to the application of NPM in the education sector. These agencies have supported education sector development in Tanzania. These are UNICEF and UNESCO which have had programs since before independence. Others are DANIDA, SIDA, NORAD, GTZ, WB, EU, Irish Aid, and the Overseas Development Administration. ODA has been particularly influential in terms of the number of projects and amount of funding it provides.

Others were the new ways of managing education in a liberalised way. These ways influence applicability of NPM in the education sector in Tanzania. The shift of administration from the central to local government authorities was amongst the necessary steps towards decentralising the management of education sector. Accordingly, NPM related policy reforms have dramatically improved the state of education in the country.

The next section presents and analyses another research question on the ways accountability, facilitates rational use of school funds in Tanzania.

5.4 NPM in Relation to Rational Use of School Funds in Tanzania

To explore how accountability, facilitates rational use of school funds in Tanzania, qualitative data were collected through FGIs, face-to-face interviews and documentary reviews. Several documents such as financial circulars, manuals, rules and regulations were reviewed. Others were policy documents such as ESDP, ETP, SEDP and PEDP. The focus group interviews were conducted with eight head teachers and eight chairpersons of school governing bodies. The focus of the interviews was the following sub headings:

- Key players in the management of school funds (11 interview questions)
- Accountability mechanisms and the rational use of school funds in the education sector (19 interview questions)
- The procedures in the management of school financial resources (20 interview questions)

The findings revealed several factors influencing rational use of school funds in Tanzania. These are the nature of accountability in the education system and the way key players work to implement the procedures in the management of school financial resources. The findings indicate further that the procedures that facilitate rational use were grouped into two categories, namely: those involved during the flow/allocation, and those involved during utilisation such as

budgeting, reporting and auditing.

5.4.1 Nature of Accountability in Tanzanian Schools

The findings revealed that the nature of accountability in Tanzanian schools can be traced from the administrative arrangement of both central and local government authorities. It was also revealed that the dominant approaches can be traced to rules and regulations which guide the education sector.

Several participants A11, A21 and A7 reported that the nature of accountability in Tanzania is guided by the following legislative frameworks. First, the principal legislation is the Local Government (District Authority) Act No 7 of 1982. Others are the Urban Authorities Act No 8 of 1982, and the Local Government Finances Act of 1982. It was highlighted that the revised and amended editions of these Acts are published in local government laws principal legislation (revised in 2000).

As highlighted by the Public Service Act (2002) and regulations (2003) the code of ethics and conduct for the public service are simplified as follows:

> *A civil servant shall adhere to the working principles during appointments, promotions and while delivering any service. S/he will discharge duties with integrity and abide to laws, regulations and procedures. They shall perform their duties honestly and impartially, to avoid circumstances that may lead to conflict of interest. If conflict of interest happens, they should inform their superior who will decide upon the best course of action. A public servant shall not ask, force or accept bribes from any person he/she is serving, or has already served or will be serving in the future, either by doing so in person or by using another person, s/he will be accountable for his/her actions and inactions.*

These are binding principles which guide actors within the accountability system. According to provision 67 of the public Act, the quote means that "a breach of any code by a public servant shall have serious consequences including disciplinary action or criminal prosecution". On the nature of accountability from the administrative arrangement of both central and local government authorities, another respondent said:

> *It can be illustrated the way management is organised at the ministerial level (MOEVT, PMORALG) and downward to schools, and the way different organs relates to each other when funds are budgeted, approved, allocated, reported, utilised and audited at school (A2).*

It is worth noting that the nature of accountability is based on the institutional arrangement of

several organs from the central government through local levels to schools (A18, A15). Participants in the FGIs said that accountability starts with the way the management is organised in schools, like the way school committees and school management teams relate to each other, the way auditing is done in schools, and the way the community is involved through meetings and how reporting is done.

Based on the data, the nature of accountability in the education sector can be viewed in two scopes: that of civil servants supporting elected political leaders and that of the latter to the citizens who elect them. With regard to accountability of the government workers to local officials, it was found that still there are some challenges to achieving this type of accountability. It was further revealed that most officials in the education sector have university training and career ambitions beyond the local level. They are concerned about the quality of service delivery if provision is confined at the local level. Lastly, they often find more chances for corruption if they are supervised by distant managers, than if they account to middle officials close to them. For all these explanations, officials prefer to have strong network with their respective departments in the central government and to resist decentralisation initiatives. The findings also show that such connection weakens the authority of elected politicians to oversee public officials working for them. The findings revealed that other forms of accountability were not effective as political parties and civil society organisations are not powerful at the local level.

5.4.2 Key Players

The findings revealed that key players are officials from ministerial level to those at school and non-officials at ward and village levels. Several respondents (A15, A25, A3, A35, A36, A37, and A38) said that every player in this arrangement has a role to play on the management of schools. One respondent said:

> *At ministerial levels, there are ministers, permanent secretaries and directors, while at the regional level there are RCs, RAS, and REOs. Downward to the district there are DC, DAS, DEOs and DED while at the ward and village levels there is a concentration of players such as village leaders, WEO, MPs, Councillors, citizens and parents. Other key players are private sector like NGOs, and civil society organisations. At school level the players are HTs, school body members, teachers, supply and accountant officers (A6).*

These players are involved in different ways, from when the funds are budgeted at the national level to where they are utilised at school level. The findings obtained through interviews were

similar to those obtained through focus group interviews. Similar players such as school governing bodies, community, citizens, students, government officials, and other stakeholders such as donors, politicians and civil society organisations were mentioned in both cases. Generally, these are the players even mentioned in the PEDP and SEDP documents.

5.4.3 How Accountability Institutions Work in the Secondary Education Subsector

The previous sections have shown that accountability institutions are different organs from the central government through local government to schools. As highlighted by one respondent:

> *The role of accountability institutions is to facilitate effective performance of the sector and to ensure that each organ plays their roles effectively and ensure rational use of school funds (A35).*

Another respondent added:

> *Normally central government ministries and local government authorities are working together to facilitate the operation of education sector. Education policies are formulated by MOEVT while MOF is implementing policy by disbursing capitation grant funds to PMRALG for supervision. The responsibility of preparing the guidelines which guides the use of these funds is a shared responsibility (A38).*

Apart from the ministerial arrangement, it was revealed by another respondent that:

> *Independent organs such as the NAO office, DPP office, police and PCCB altogether enforce the laws by taking all those implicated of malpractices into action (A6).*

The FGIs mentioned inspectorate department as being amongst the crucial organs in the secondary education subsector. It was found that the department ensures effective learning is taking place in schools and if not they investigate the factors that result in failure of teaching and learning. If they sense misuse of the funds as a factor leading to poor teaching and learning, then they propose that other authorities like auditors investigate financial arrangements of schools. Interviewees revealed that the role of inspectors is to inspect the implementation of curriculum while auditors have to audit the financial aspect.

The findings reveal that in the local government authority, there are different organs responsible for control of the school funds. Though the local government is too broad, it was found that:

> *There is a special directorate dealing with education at both primary and secondary school levels with deputy minister and deputy permanent secretary dealing with education (A2).*

When asked about the roles of the above officials in the supervision of schools, another

respondent said:

> *In reality, it is difficult for a minister to visit all schools across the country. They only visit a few schools in a few regions if it is necessary to do so and if there are burning issues or serious projects to be launched (A2).*

The findings also show that the top officials immediate players are REO, DED and DEO. These are the middle officials who coordinate schools in the middle by reporting to top executives on the implementation of education policies and actual use of funds at school level. *Majira* (2013) revealed that unlike the previous system where heads of schools were directly accountable to the permanent secretary (MOEVT), now the new system requires them to be accountable to DED. It was found that the DED and the council management team are the machinery for coordination and implementation of development priorities in the local authority with the economist and treasurer positions having high significance. The findings revealed further that in the reformed setting, heads of departments play a significant role in allocation, management and control of school funds through the local authority channels.

Moreover, the auditors have the sole responsibility of auditing the schools (A21). One respondent said that in case of any problems, they act promptly to rectify the situation (A2).

The findings also show that political leaders are the key decision makers and represent the wishes and views of the local people in the council. The council chairperson is the political leader and has close working relations with the ward executive committees in the villages where schools are accountable to. Another respondent remarked:

> *This is because schools are community based on which the citizens through their elected representatives are required to know the improvement of their schools (A32).*

It was also found that non-government actors such as the CSOs, FBOs and media, play important roles in schools at local authority level. However, it was revealed that their advocacy and the watchdog role are still not well developed except where local branches of regional and national networks exist.

The school governing body (SGB) is another organ that emerged in the data as amongst the accountability institutions. The school body is accountable to the village council. One of its key functions is to communicate education information to all parents, pupils and other stakeholders at the ward level. This is supported by another respondent who said that several major functions of

school bodies are to advise HT or other heads of school and local authorities on matters related to the management and conduct of the schools (A25).

In addition, the SMT and the school finance committee are other important organs in schools. About the arrangement of the school organs, another respondent said:

> *The accountability relationship between school organs and community is built when the information on the income and expenditure is shared in the school body and disseminated to the parents (A37).*

The data mean that teachers are obliged to report to the school body about the progress of the school including income and the way expenditure has been made. It was also found that the same information has to be provided to the public through noticeboards or public meetings. This is because the community has ownership of the school and has been contributing to finance school projects such as laboratory and classroom construction (A35, A3, A38, A37, A39, and A28).

The study revealed that the logic of accountability is straight forward, to increase involvement and reduce misuse by improvements in governance and service delivery. In turn, the bottom up pressure can be strengthened by citizens and increase delivery of services.

5.4.4 Rationality in the Use of School Funds

With regard to rationality in the use of school funds, interviewees in FGIs mentioned compliance of procedures as the traditional way used to ensure rational use. It was further claimed that the financial rules and regulations are what guides actors in the utilisation of school funds. In the discussion, it was found that those schools which follow these procedures properly, help to increase value for money and efficiency in each process.

5.4.5 Handling of Financial Resources in Schools

The findings revealed that handling of financial resources in schools is guided by regulations such as the Local Authority Financial Memorandum (LAFM), the local government authority tender board (2007-2011) revised in 2013, the local authority accounting manual (2010) and the code of ethics for internal audits by Ministry of Finance. It was found that all these guidelines give instructions to civil servants about how the money can be drawn and how it can be used. It helps responsible authority to comply with ethical standards and confirm when things are going well and if not guides them for proper actions.

The law declares that all government funds have to be deposited in bank accounts. It was also found that it is the obligation of head teachers and members of the school governing body to guarantee that all cheques received from the council are transferred in the school's bank account. More findings reveal that regulations guide teachers to ensure safe custody of funds and prepare reports in compliance with guidelines provided by treasury. It was found that in schools there are two accounts namely recurrent accounts for capitations and contributions, and the other one is development account. The capitation is for the funds intended for teaching and learning materials, development for construction of classrooms and laboratories, and contributions for food, paying electricity bills, water bills, cooks and security.

The responsibility of handling financial resources in schools lies with the management (A44, A35). Another respondent said:

> *The management of school funds is the role of head teachers (A44).*

This means that all contributions paid directly into the school account must be drawn by head teachers upon approval from the council (A39, A38). One respondent added:

> *The SMT following the financial procedures must devise an internal control system with key players to enable them to handle the financial resources. Such players are teachers responsible for stores, supplies and general accounts in schools.*

From the presentation, it is revealed that the task of handling school funds is not the responsibility of the head teachers alone rather it is a collaboration between members involved in a SMTs and SGBs.

5.4.6 Procedures on Rational Use of School Funds

These are procedures related to budgeting, authorisation/utilisation, following up/reporting and auditing.

5.4.6.1 Budgeting and School Priorities

The findings revealed that formulation of public budgets is one thing, but whether and how public resources are actually used according to budget provisions is another issue. It was found that another important aim of budgeting is to enable citizens to hold government accountable for how public monies are managed, transferred and used. When it comes to preparation of the budget, one participant in the FGIs commented:

Budget is a process which involves several players and processes at school. It starts with the submission of annual plans by different units to their head of departments where in turn these plans are discussed in a staff meeting and eventually submitted to the school bodies for further approvals.

The above statement means that the budgeting process starts from lower units, through departments to the board where the whole budget is compiled and endorsed.

It was also reported by another respondent that:

The school management team requests a budget from each department in each financial year. The budget needs to reflect the sources of income such as grant from the government and contributions from the parents. Then they incorporate all the requirements from the departments reflecting the expected amount of fund. From there, the priorities are set and the funds are allocated and if some priorities are not met, then schools find support from donors and the community to supplement the budget (A39).

As the quotes help explain, the body has to prepare budget inputs such as expected amount of funds, priority areas such as food, constructions, laboratory equipment, teaching and learning materials, debts and how they will be settled (A33). After these inputs have been presented and decided in a school meeting, the provisional budget is brought forward to the body meeting (A36).

The respondents (A26, A36 and A35) commented that head teachers propose the budget reflecting these inputs in order to justify whether the budget will be implemented or not. One respondent said:

The head teacher should also be clear about how the expenditures will be made for the supplies and who will control each aspect of expenditure to ensure a good implementation of the budget before the body has approved (A36).

The other respondent said:

The school body has the responsibility to ascertain the provisional budget and in case they sense violation of procedures or fraud, it has to report it to the higher authority (A27).

The previous statement means that the members have to be keen enough to cross check all budgeted items and recognise whether the items have been over priced or the budget has been over estimated and in case of any errors, the head teacher must be told to correct the error in order to reflect the reality. A respondent added:

After the budget process is done at school level, it is forwarded to municipal or council

for further scrutiny, after which the decision for either approval or rejection is made (A37).

The data indicated that when the budget is approved by the school bodies and DEO's office, the school plans have to be implemented following the government directives (A36).

5.4.6.2 Authorisation and Utilisation

The findings indicate that many laws have been enacted to control the use of public funds. One respondent clarified this saying:

> *The approval and use of public funds is guided by the Public Finance Act No 6 of 2001, Local Government Act and procurement procedures (A25).*

These are common Acts used across the system to control improper use of public funds. Regarding utilisation of school funds, another respondent in the FGIs said:

> *Normally, the school funds are defined by objectives in schools and the priority needs in schools. However, there is a specific formula which guides the use of school funds, like capitation grant for food, maintenance and examination, development grant for construction and capacity building grant for on-the-job training.*

It was found that responsibilities of key players and how they make decisions for the use of school funds are highlighted in the guidelines (A7). These are SEDP manuals, school kits, procurement manuals and financial manuals. It was also found that steps towards utilisation of school funds have been stated in the Acts, policies and guidelines. Another respondent said:

> *We are guided by Public Finance Act 2001 revised in 2004, Local Government Act 1982, Procurement Act, and other policies such as ETP 1995 and ETP 2014 to use the funds (A15).*

Hence, it was found that the Finance Act is a nationwide framework from which other guidelines were drawn and prepared. The findings indicated that in the financial Act, the financial management is part of the procedures which guides utilisation of school funds, proper keeping of account records and uniformity across the system (A12, A21, A3 and A39).

When schools want to use these funds, it was further added by another respondent:

> *Stakeholders have to be informed on the amount of funds received in schools and the priority areas such as teaching and learning materials and others such as purchasing laboratory equipment must be indicated. The members of staff must also be informed on the allocations prior to the meeting of the school body. The school body has to decide on the allocation of the resources and the areas to be used (A32).*

The statement above means that the management has to involve stake holders and must prepare minutes that show their intention to use the money (A24, A39). On this a respondent said:

> *Involvement of several players is important in order to make sure that each unit has the power to use money depending on their own priorities within their departments rather than depending on the decisions of the central office. It is a way to ensure that the funds are evenly distributed and each unit makes a contribution to the overall performance of the school (A32).*

As per the data and the regulations which have been highlighted in the previous sections, the school body is permitted to make payments when all accounting documents have been prepared and submitted to LGAs for approval. Another respondent said:

> *This process involves preparation of the documents to be signed and approved by a number of players including head teachers, school bodies, DED and DEOs.*

The findings revealed that if payments are meant for suppliers or contractors, the school is not allowed to process payments until the supplier or contractor has submitted a certificate of works done and the school must acknowledge receipt.

The findings revealed that the payment process must start with minutes, then approval of the minutes by DEO and DED (A37, A39). The minutes must show the decision made by the school body. It was also found that when the minutes are completed, the school management teams (led by accountants) have to submit them together with supporting documents such as LPOs, quotations, invoice and delivery notes to district education officer and district executive director for assessing the quotations and then the two authorities decide on one supplier with reasonable price. It was also learnt that when the two authority are satisfied about what has been submitted by schools, release of funds will be approved but if the requirements are not met and the authorities are not satisfied then the school must be advised to review and resubmit the document before the preparation of payment by cheque (A22, A23, A24, A25).

Authorisation and utilisation of school funds involves a lot of complicated procedures; another respondent commented:

> *In fact, it is a boring process. However, it is the arrangement that has been prescribed in the guidelines and must be followed (A37).*

This is justified from when quotations are made, to the number of signatories involved in the payment of funds to the suppliers. Apart from all the stipulated procedures on how the funds are

approved and used at school level, the government has failed to allocate enough accountants. As a result, in most schools teachers have been acting and taking the roles of accountant, which is against the financial procedures/laws.

The findings disclosed further that after the introduction of approval system by the DEO's office, to some extent the funds are spent as agreed in the budgets. It was also found that the vote book in the DEOs office helps to control expenditures as the status of the funds in schools can easily be seen at the council level. However, despite all these procedures and laws, still there are some divergences (A25).

5.4.6.3 Oversight, Follow Up and Reporting

The findings revealed that follow-ups intend to get financial information on what funds was really spent and on what, which implies that if anything has been used contrary to what has been specified in the allocations, it is often easy to make a follow up. The research "Transparency and Accountability in Local Governance in Tanzania" was reported by *The Guardian* (2014). It revealed that:

> *Government officials are obliged to disclose crucial and authentic information about government actions to the public.*

Similarly, the research findings by Chaligha were also reported by *The Guardian* (2014) in which it was found that:

> *It is the right of the citizens to investigate which decisions are being implemented and to what degree programme execution is on course.*

More findings revealed that citizens have the institutional right according to article number 143 of the constitution of the URT (1977) provision 34 (1) (c), the Audit Act No 11 of 2008, and Local Government Act No 9 of 1982. In these Acts, it has been highlighted that:

> *It is the right of citizens to get information on how the government is implementing policies, programs and different developmental projects through media and other sources of information.*

Further that:

> *The local government authority financial memorandum of 1997 requires local government authority to publish financial information to the public using different ways. These include posting budgeted and actual revenues and expenditures on notice boards or by tabling financial reports at public meetings.*

According to the Public Service Act (2002) and its regulations (2003),

> *Public servants are obliged to conduct meetings for the purpose of promoting efficiency. They should not use meetings as a way of denying their responsibilities for decisions they made.*

The foregoing data shows that the follow-up and oversight will not be achieved if the government officials are not transparent. It is further revealed that transparency and accountability are likely if significant information about government decisions is given by officials to the people through media, or dispatched in public places accessible to citizens. Such information can be communicated orally in public meetings at the local levels.

The findings were supported by one of the DCs, who was reported by *Majira (2013)* cautioning heads of schools:

> *If you will not increase transparency, your schools will not be successfully. In order to be successful, you must be transparent to the public on the amount of funds allocated for teaching and learning materials. If these funds are open to parents, they will be able to take part in school affairs.*

Transparency is a requirement for enhanced public sector performance, and vital element to accountability. Bottom up pressure can be increased by providing citizens with comprehensible information about what their governments and elected representatives are or are not doing on their behalf.

For the follow-up or monitoring of the school funds, the following mechanisms are in place. These are internal control through oversight bodies such as school bodies, SMT, parent meetings, teacher meetings, and visitation by council officials and inspectorates. Lastly are citizen participation, credible/transparent reporting and timely submission of reports to responsible authority (A24). It was revealed that the intention of follow-ups is to ensure that there is a reciprocity of information for stakeholders to ask schools about expenditure but also for the schools to explain to the stakeholders whether the funds intended for a given investment have been met or not, and whether parents' expectations have been met or not (A2, A5).

On the follow-up of school funds, one participant in the FGIs said:

> *We are trying to report to the parents on what happened during the body meetings, budgeting, procurement and auditing to fulfil parents' expectations on the way funds have been allocated, budgeted, used and audited. The parents' expectation is to see the*

improvement of their school in terms of infrastructure development, improvement of teaching and learning materials and academic performance of their children.

These statements were supported by another respondent who said:

The power to oversee the school funds lies with the school body, the auditors and government (A36).

The highlight above is contrary to other respondents who revealed that every player had the power to oversee the performance of school fund. These players are from the top downward to school body, school management team, school meeting and lower levels to the citizens (A6, A24). It was also found that there are monitoring systems in place to ensure effective internal control of the school funds (A25, A26). The findings reveal that the school body has the committees that verify whether the funds are properly used or not (A44). The committees are finance, infrastructure and disciplinary committee. As prescribed in the guidelines, the school body through these committees has to conduct four meetings in each financial year and do a thorough check of allocations and expenditure to authenticate if the funds were properly used (A36).

It was also revealed that Public Service Act No 8 of 2008 with its regulations, public service code of ethics, and the Education Act require public officials to be good custodian of the public resources (A44, A22, A25, A23). When education officials were asked how they do a follow-up, another respondent said:

We normally conduct frequent visits to schools in each month. From day one up to the 20th normally we are in the office but from the 20th to the 30th of each month we are working in the fields visiting schools. We hold meetings with head teachers and some of our agenda includes verification of the implementation of the working plans, if they tally with the expenditures. We look at the ledger books if they are properly recorded and filed; bank statements, if they reconcile with expenditures and what is reflected in the bank account. We also crosscheck whether inspectorate requirements are well observed and teachers are teaching effectively (A24).

It was revealed that an oversight is done through reports submitted from the grass-roots level by auditors, inspectors and DEOs (A5). It was found that the school parents' meetings are important venues for the oversight. More findings revealed that oversight is also checked by assessing the way plans have been accomplished or implemented.

It was realised that there are frequent meetings and timely submission of minutes (A24), from

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which feedback is shared in the parent meetings, which are done two to three times per year. One respondent said:

> *The meetings are normally conducted in early January, mid-June and late December (A36)*

It was also revealed that with involvement the school is able to explain important issues of the school. During staff meetings teachers are informed about allocation and expenditure. During parent meetings the parents themselves are also informed about the same information and it is easy for them to see the trends in the school accounts (A36).

With regard to credible/transparent reporting, the study revealed that it is a requirement for the school management to report the financial information to school body in a transparent manner. The same information should be published on the public noticeboard (A26, A33, A44, A3, A24 and A12). Another respondent said:

> *Regular information on the trends of funds in school bank account is shared to the community through public notice boards because the schools are forced by law to do so. The intention is to make schools accountable to people (A27).*

It was reported that schools are required by law to report to the community and when they are not doing so they are asked by higher authority to submit such reports (A16). The reports must reflect the progress of projects and their status like whether the projects have been completed or are still ongoing and if the projects really meet the intended objectives. So explanation in these circumstances should be given in a transparent manner. It is significant when a breakdown of income and expenditure is shown to the public with justification on the trends of bank statements (A34, A35). Another respondent said:

> *This arrangement enables citizens to cross check whether the target was met or not. In case they identify the target was not met, explanation should be made by the school (A36).*

It was further reported:

> *There is no official format though each school has different arrangements to report their items. However, the reports must reflect expenditures made out of all contributions intended for fees, security, laboratories, fence, examinations and others. Every item has to be given brief information. Generally, the reports must be provided on a monthly basis or on a quarterly basis depending on the arrangement of the schools and councils. They should also include aspects of revenues, expenditures and balances (A38).*

Findings reveal that reports originate from various levels and are submitted to different authorities for several purposes. For example, financial reports from various departments in schools have to be submitted to the accountants for compilation before they are received by SMT and the head teacher (A27, A34). It was also found that the whole school report is submitted to district executive director, indicating how the funds were used (A34).

The government demands reports on revenues and expenditures in order to know what is happening with the public funds in schools (A35). When the government is not satisfied with the reports, it often sends internal or external auditors to verify the situation (A36).

5.4.6.4 Auditing

Generally, it is a requirement for the public funds to be accounted to the people in order to ensure prudent use. The findings reveal that the community has the right to see the way their contributions are used and must ask questions about the progress of their schools (A38). However, the community does not have legal powers to audit the schools. The powers to audit schools is vested in the auditors only (A37).

The findings reveal that when auditing CAG office and internal auditors are guided by the constitution of the United Republic of Tanzania, the audit regulations of 2008, the Public Procurement Act of 2011, the Public Financial Act 1972, the Local Government Finance Act No. 9 of 1982 and the Public Finances Act of 2001 (A17, A26, A12).

Section 45 (1) of the Local Government Finances Act No 9 of 1982 gives the CAG the mandate to audit accounts of every district councils and urban authority. On the other hand, Section 48 of the Act, requires the CAG to pay attention to each element of expenditure especially that which are not authorised by law. Act no 11 of 2008, which specifies the powers of CAG, which have been explained to investigation beyond the normal audit.

The data indicated that CAG is accountable for auditing the account of all government ministries, departments and agencies (MDAs). S/he is also responsible to LGAs and other organs that get tax payers' money. The Local Government Finance Act 9 of 1982 "requires the accounts of every district and urban authority to be internally audited by internal auditors. Internal auditing is part of the internal control system established by the council management." One mayor reported:

Internal auditors are part and parcel of the councils in ensuring that the authority complies with stipulated rules, regulations and procedures and the funds are properly used to accomplish the intention of several projects.

On the frequency of auditing, prescribed laws require the internal audit to be conducted on a quarterly basis, while external audits are to be at least once per annum. It was also revealed that in most cases internal auditing in schools is done once or twice per annum (A24, A39, A12, A32). Another respondent said:

We have an annual audit plan which guides us throughout the year. This is like a schedule which tells us where to audit, why, how and when (A44).

It was found that auditing at school level is mostly done by internal auditors and in some cases by external auditors (A38). External auditors are normally assigned by CAG office and collaborate with internal auditors to check if money was properly used (A6, A3, A32). One respondent said:

When funds are allocated in schools, the responsibility of the auditor is to check whether the funds were used wisely or not. Normally internal auditors are the first ones to audit the schools and external auditors come thereafter (A36, A26).

Another added:

Auditors do a sample of a few schools as it is not easy to visit all schools within the council area (A24).

The key officials in schools such as accountants, procurement officers, school finance committees and school management teams are involved as well (A39). When auditing auditors are guided by procedures and check compliance of these procedures. Another respondent said:

Everything has to be audited; we audit projects and compliance of procedures in the procurement of materials. Also the value for money is verified through documents such as requisition orders to see if they are reflecting quality. The value for money is also ascertained by looking at what has been purchased if it is worth the value compared to the amount of money spent (A38).

It was reported that internal auditors ascertain quotations from suppliers, invoices, payment vouchers, local purchasing orders and minutes of meetings. This is to confirm if expenditures were approved through appropriate meetings (A25).

However, in case of any red spots or any unusual findings or incomplete documentation, the discussion between school and auditors is tabled and both parties give their suggestions on how

to improve the situation. If the case is complicated, then a special task has to be conducted immediately. Another respondent added:

> *Sometimes auditors may recommend disciplinary actions to be taken by higher authority if they are completely dissatisfied with the nature of queries at school (A27).*

Another respondent added:

> *In case where some documents are not found or are missing, the auditee is given time to locate them. In case of any opinion or query the auditee is given time to respond to the queries. If the answers satisfy auditors, then the query is either closed or withdrawn. Or if the answers do not satisfy the auditors then the case is carried forward to the top management and the auditor advises the management to carry out a further investigation by formulating a committee of experts. In case of a serious violation of procedures, the case is recommended to court or for further investigation by police or PCCB (A38).*

This is why internal auditors are required to conduct an effective audit and prepare regular reports as per the local government financial memorandum. The rationale is to have a thorough auditing practice.

It was also revealed that a copy of the internal audit is a necessary input for CAG auditing and compilation of a-country-wide annual reports. CAG borrow some findings from internal auditors' reports (A12). Once the CAG report is released, it is handed to the President who then forwards it to Assembly for further debates. The CAG was also mentioned by *Nipashe* (2013), commenting that:

> *My office does not operate in isolation; it works with the parliamentary committees to implement our recommendations made in various sectors. Our report reveals misuse, abuse of public power and many sorts of violations of the good government principles, then it is the duty of other state organs to implement our recommendations. Our reports are largely consumed by members of parliament, citizens, media, investors, financial institutions, donors, private sector, public sector in general and government employees. Apart from the efforts my office is doing to identify errors, misuse and fraud, it should be known that the laws require the management of each public sector organisation to put in place control mechanisms in order to eliminate these errors and theft. Our task should be the second stage after the control mechanisms by management in the public offices. This arrangement is founded on the values of good governance.*

The CAG was also mentioned by *The Citizen* (2015), saying:

> *Our reports would be meaningless if actions are not taken. It is upon the media, CSOs and other professional bodies to take up the issue and hold those responsible accountable.*

From the highlights above, it can be concluded that government ministries, departments and councils are required to publish the CAG reports in the public gazette and in any media with wider coverage in order to enhance transparency and accountability (A12).

5.4.7 Conclusion

The above sections have presented the respondents' views on research question three, on how accountability, facilitates rational use of school funds in Tanzania. A number of factors governing the use of school funds include the nature of accountability in Tanzania which is guided by legislative frameworks, the administrative arrangement of both central and local government authorities, involvement of key players such as auditors, inspectors, school bodies and other government officials in the supervision of school funds. Other factors are financial procedures such as budgeting, reporting and auditing. It was found that compliance with procedures as stipulated in the policy guidelines is the traditional way used to ensure rational use of school funds. The data further shows that financial rules and regulations are in place to guide actors in the decision-making processes when funds are allocated and utilised in schools.

The next section presents and analyses another research question concerning why there is misuse of school funds despite accountability, a subset of NPM techniques, is emphasised in the education sector in Tanzania.

5.5 The Basis of Misuse of School Funds in the Education Sector in Tanzania

To find out why there is misuse of school funds even though accountability, is emphasised in education sector in Tanzania, qualitative data was collected through face-to-face interviews, FGIs and documentary reviews. Several documents such as newspapers, books, journals, policy manuals and Acts were consulted. FGIs were conducted with head teachers and members of school governing bodies. Individual interviews were also conducted with ministerial officials, executive directors, education officers, internal auditors, councilors, head teachers and chairpersons of school governing bodies. The focus was on the following sub-headings:

- Challenges facing school management team with regard to financial accountability and the implications of such challenges
- Compliance with financial laws and procedures
- Misuse of school funds

- Why the misuse

- Cases reported and reasons behind them

- What should be done to ensure proper use/financial accountability

The findings reveal that the factors leading to misuse of school funds are related to personal interests and the problems of the organisational structure such as poor record-keeping, auditing problems and unclear priorities in schools. Others are weak networks in the control of school funds, weaknesses in the flow of funds, inadequate resources to discharge duties, lack of autonomy in schools, poor capacity of SGBs, lack of training, relationship problems between principals and SGBs in the management of financial resources, weak role of school finance committees and poor performance of oversight bodies. Still others are poor accounting infrastructures and weak financial procedures. These factors are discussed below.

5.5.1 Personal Interest as the Source of Misuse of School Funds

Personal interest is amongst the factors causing misuse of public funds in schools. When asked why funds are not used as intended, one respondent said:

> *It is not possible for the funds to be used 100% because there are a lot of deviations as a result the money is misused or lost on its way. Sometimes the misuse happens when teachers and suppliers make a deal to set unrealistic price as a result the funds and items purchased both lose their actual value. Sometimes they may not overestimate the price but they may compromise quality by manipulating the number of items to be supplied e.g. if they were to purchase 100 desks, then the real price will be documented but the items supplied will be less than the actual number. So they are doing fraud to meet their personal interests and this involves a syndicate of people (A28).*

Another respondent reported:

> *The nature of civil servant in the system is disappointing, civil servants are demoralising, the nature of teachers themselves is a problem, some of them are not honest while majority are complaining that their benefits are not given on time, in most cases they are demoralised and that is why misuse happens in schools (A16).*

The above quotes imply that since teachers and other public servants complain about their poor standard of living, when it comes to supervision of public funds, they put their needs as the first priority while the needs of the public are disregarded. This is why misuse has been frequently reported. For example, *Daily News* (2014) reports shortage of food in government schools while more than 600 billion Tsh for the financial year ending in June 2014 were misused. The findings were revealed by the auditing which was done in central, local, public organisations and

development projects in different areas.

The Citizen (2015) also reports that about Tsh 106 billion was spent in the education sector alone just in one month. The massive amount was said to involve the Big Results Now (BRN) initiative which is 50 times more than what the education sector had been spending for just between July 2014 and March 2015. From that enormous spending, it was revealed that no one seemed to know what the money was really spent on. Either it was spent to pay debts, on building new schools or to pay teachers' arrears, it was not known. It was just massive spending for BRN in the education sector without proper explanation.

The Guardian (2013) also reports a DED in one of the councils which failed to oversee the expenditure of Tsh 268m disbursed in secondary schools. It was revealed that from that amount, Tshs 108m which was intended to purchase text-books, were misused. The district education officer (DEO) was demoted to an ordinary classroom teacher while the six head teachers implicated in this scandal were as well demoted and transferred to other schools.

Mtanzania (2014) also reports a fraud perpetrated by one secondary school in one council where the construction of classrooms involved a lot of abuse in the school accounts. A similar case was also reported by *Mwananchi* (2015), where there was a freeze in the construction of a laboratory at another secondary school due to allegations made against a district business officer, who ran away with the funds to an unknown destination. The RC had to order the authorities to locate the officer and strong measures be taken against him once caught.

The CAG report also reveals cases of forgery amounting to Tsh 12,734 million involving some dishonest employees in one of the district councils. In the same district council, a total of 23,219 million was also misappropriated by dishonest employees. In another district council, the CAG noted that payments amounting to Tsh 55,825 million were made to five council bank accounts using fake cheques due to collusion between council staff and their bankers.

The findings further reveal that another district council was also exposed for its failure to submit documents for verification purposes. It was revealed that in this incident a physical cheque no 812792 worth Tsh 19,800 million was drawn at one of the banks in one of the regions. The fraud was revealed in the bank statements covering January to November 2011.

As seen in the data, millions have been misused despite the fact that officials have been paying

themselves a lot of allowances in order to supervise the funds. In the light of public choice theorists, this confirms self-interested behaviour of bureaucratic officials. It was further revealed that the management is worse in rural areas compared to urban areas. The majority of citizens also believed that more could be achieved within the existing resource envelope if not for personal gain through corrupt practices.

5.5.2 Weaknesses of the Financial Procedures

Some respondents A6 and A7 said that the procedures are adequate though sometimes too complex to be interpreted and understood by majority. Some are capable of interpreting them to make right decisions but majority are not capable due to lack of training (A3). This was concurred by A15 and A21 who said that most officials were capable though in most cases the procedures were too complicated for others to comply. One respondent said:

> *The procedures are insufficient, conflicting with each other, rigid, and not flexible enough to reflect the reality (A24).*

Another respondent said,

> *I am not supporting the procedures since they are very rigid and cannot accommodate some special cases. For example, the procurement procedures are too rigid and are not flexible, in fact they are very expensive as they are complicating the procedures rather than simplifying them to make supplies cheap (A25).*

Justifying from the above data, there is an apparent difference between the financial procedures as indicated in SEDP II and budget guidelines for the year 2011/2012. These guidelines contradict each other. In the budget guidelines, the Ministry of Finance and Economic Affairs has instructed local governments to allocate Tsh 20,000 for students capitation grant in secondary schools as follows,

> *Local governments should plan an average budget of Tsh. 20,000 per student per year for secondary schools to buy textbooks, teaching materials, school rehabilitation and administrative costs (Budget guideline 2011/2012)*

While SEDP phase II document states:

> *Sufficient funds will be released to secondary schools to enable them purchase teaching and learning materials. This is about Tsh. 25,000 per student.*

It further states that:

> *It should ensure the funds are released in time, and thoroughly monitored (SEDP II*

Project Appraisal – the World Bank)

As indicated above, there is a contradiction in the guidelines. While the budget guidelines for 2011/12 instruct Tsh. 20,000, SEDP II instructs Tsh. 25,000. This caused a lot of confusion in the implementation.

The findings further reveal a lot of confusion even in the core policies such as the ETP 1995 and ETP 2014. Another respondent said:

> *Both policies have weaknesses in terms of specifying procedures on the management of resources. However, the new policy is too general though it gives room for flexibility (A4).*

The findings revealed that the available policies do not guide the common understanding of all education managers across the system. Another respondent said,

> *There are problems with the nature of policies; the policies make the system bombarded with many reforms in one go. Sometimes donors give several conditions and influence implementation of the programme. So the government find itself with so many projects, with so many rules as a result managers are confused. Sometimes the projects do overlap, for example, MKUKUTA, MKURABITA, BRN and many others (A17).*

Another respondent further revealed:

> *Some other funds in schools like examination fees by NECTA or mock examinations have no guidelines and as a result, complicating management of funds in schools (A36).*

However, another respondent added:

> *If the policies are clear and if the procedures are properly followed, they will help to enhance common understanding, independent decision making, and eventually will reduce misuse across the system (A16).*

This means that there is no common understanding in the use of public funds in schools. This is because the policies and procedures guiding management of programmes and fiscal resources in schools are either too complicated or bombarded with a number of provisions which make it difficult to implement rational decisions on the use of school funds. Other weaknesses of financial procedures on record keeping, financial statements, auditing weaknesses, reporting and issues of compliance were revealed, as presented in the following subsections.

5.5.2.1 Record-Keeping

The findings revealed that there is an improvement in the government's record-keeping and

preparation of accounting records, for which it has increased the amount of satisfactory opinions from 54% in 2007/08 to 78% in 2011/12 and reduced unqualified audit from 46% in 2007/08 to 21% in 2011/12. It was also found that there is an improvement in the preparation of the financial records in councils which comply with the SEDP guidelines, international standards on the preparation of public sector accounts as well as the IFM-Epicor systems used by the government. However, some respondents contradict this:

> *The records are in place but they are not prepared as per the prescribed standards, though 70% they are doing better (A44).*

Another respondent stated:

> *Reports from CAG indicate negative remarks to majority of the councils where schools are located, meaning that record-keeping is still a problem (A17).*

The comment above is backed by another respondent as follows:

> *Some officials are not keeping their records in good order, they work in a business as usual situation. There is a case in point about receipt books which are used for revenue collections. One official collected the funds and eventually the books were lost and the funds were nowhere to be seen (A28).*

As indicated in the previous sections, receipt books are distributed, and their records forgotten either intentionally or unintentionally by either school officials, village officials or council officials or the books are not returned for reconciliation purposes. In this case, receipt books can be used for personal benefits to collect contributions which are not submitted to the council. This is an area where a lot of funds are lost because of poor record keeping. Other record-keeping issues are normally caused by improper attachment of documents in respective files (A33).

5.5.2.2 Financial Statements

The findings revealed that the school financial statements are mostly found with unusual situation because they do not reflect the prescribed guidelines (A26, A27). One respondent commented:

> *The financial statements do not reflect the reality, because most teachers responsible for the school accounts are not professional accountants and their knowledge of preparing financial statements is limited (A44).*

This is an area where misuse is common. This is due to the fact that teachers in many schools are involved in the preparation of financial statements, about which they are less knowledgeable. It

is very easy for a dishonest teacher to tamper with the money and eventually claim that s/he was not well informed about the procedures that is why misuse happens.

5.5.2.3 Compliance

The findings revealed that up to 60% to 70% of schools with professional accountants comply with the principles of basic bookkeeping. However, it was noted that there are deviations in the rest of schools where most of the funds uses without of guidelines (A3, A21). One respondent said:

> *Most cases in schools are due to non-compliance, violation of rules and regulations (A11).*

Another respondent added:

> *Non-compliance is revealed in deviations, reallocations, improper recordings, mismatch of records, and discrepancies in the books of accounts (A12).*

Moreover,

> *10% of schools lost money as they failed to comply with the procedures, and this is mostly contributed by poor discipline of some head teachers when assuming the roles of accountant in schools (A44).*

It was revealed that 8% of reported cases of non-compliance were due to poor record-keeping and reconciliation of receipts (A32). While another respondent reported:

> *Deviation occurs when funds are shifted to other purposes which they were not intended for. For example, in August, one school took an amount of funds intended for teaching and learning materials to purchase a gas cooker for the school; however, this was noted as a serious misuse as the purchased item was not indicated in the guidelines (A24).*

Another respondent said:

> *The previous management in our school was violating the procedures, and we had a lot of non-compliance cases; as a result, a special team of auditors came in our school for further investigation (A38).*

From the above, it seems compliance weaknesses are partly due to conflicting instructions received by LGAs about the preparation of their accounts. However, in most cases as the data, shows compliance problems are due to the self-serving behaviour of some dishonest officials by deviating the funds for personal gain.

5.5.2.4 Auditing Weaknesses

This item is one of the factors causing misuse of funds in schools. Evidence shows that the auditing system is in place, but one respondent said:

> *Auditing is effective though it is challenged by insufficient resources and poor capacity of its staff. Sometimes auditing is waiting for some special funds to carry out auditing (A27).*

This means that the frequency of audits is less as it is not conducted on a quarterly basis as prescribed by regulations (A11, A16, A15). Another respondent reported:

> *An audit is conducted once or two times per annum, but sometimes auditors do not come throughout the year (A34).*

The data means that the frequency of auditing within schools is failing to properly control the funds since the quality of facilities/items is not audited well enough to confirm if the facilities/items that were received were of either good quality, poor quality or insufficient number (A16).

With regard to reporting, the findings reveal that auditor reports are not submitted regularly due to irregular auditing, in practice some quarters are not properly covered and most schools are not audited as well. The reports are delayed sometimes by more than two months after the auditing. When reports are submitted to executive director and district education officers, the content is too shallow (A12).

As the data suggest, auditing is a difficult task as the CAG and internal auditors experience several challenges such as inadequate resources and human powers as a result of expansions of auditing activities within and outside the country. Another respondent commented:

> *Auditing is faced with serious problems such as insufficient resources, rigid time-tables that lead to overlapping of responsibilities, poor understanding of technical issues of teachers' professionalism, lack of appropriate guidelines which expose them to some technicalities of the education sector in order to avoid being outsmarted by teachers (A25).*

The above data was also supported by *Mtanzania* (2014), which reports that in the central and local government there are still some auditing weaknesses. For example, in the financial year 2011/12, the votes worth 6.03 billion Tsh in total were used for unintended payments which eventually distorted the planned objectives of the funds. It was also revealed that there were also 131 pending opinions out of 134 which were not implemented. These opinions are queries of

about 78.49% for 2011/12, which is less by 25.46% compared to 105.263 billion Tsh for 130 councils reported by the CAG report of 2010/2011.

It was recommended that to rectify these challenges and to make the activity successful, each region or ministry department should at least have four auditing teams with five people in each in order for the central government departments, local government councils, regional administration authorities and municipals to be audited efficiently.

The recommendations from the CAG office also state:

> *All civil servant officers in the central government, local government and others in the public parastatal organisations are required to submit their accounts to his office after every three months for auditing; this is according to Public Service Act No 11 of 2008.*

It was also revealed by *Nipashe* (2013) that some internal auditors have been delaying preparing their reports. When they submit them to the responsible authority on time, still the auditing committees do not meet to discuss those reports. However, apart from all these challenges, *Nipashe* (2013) noted that auditors are doing their best to implement what has been intended in controlling the expenditure of the public funds.

5.5.2.5 Reporting/Reports

Transparent reporting was revealed as a crucial element for controlling the misuse of funds in public organisations. As highlighted on the table below, another respondent said:

> *Reporting mechanisms of the school committees are too complicated; it is not known, who do they report to? Whether to the village government or ward development committee, the village government itself does not have authoritative powers over the schools (A16).*

The school committees have been formulated and act as the governing body of the schools. Surprisingly, it is not clear who they report to in terms of management of schools. With the current reforms the schools are supposed to report to the village government. However, this is not the case as it is not happening.

On credible/transparent reporting, one respondent said it is a requirement and the school management has to report all the financial information for public consumption (A24, A27). However, another respondent added:

> *There was no transparency for the past few years as the management was keeping away*

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important information regarding the use of school funds. This led to an incident where the school lost all of its important records (A38).

S/N	Theme	Respondent	Comment
1.	Credible/transparent reporting	A11	Somehow
		A15	To some extent
		A16	Average
		A24	Not that much
		A25	Average very few schools are reporting
		A27	It is a requirement
		A38	Previously there was no transparency
2	Frequent meetings and timely submission of minutes	A11	Somehow
		A15	To some extent
		A26	The frequency is not that much
3	Financial information is published on the public notice boards	A11	To some extent
		A15, A25	In some schools
		A16 A44	Somehow not that much
4	The community is informed about the amount of money allocated to school bank accounts	A11	Very few schools do this
		A15 A44	Yes, though with delay
		A25	Not that much
5	Information is shared	A11 A44	To some extent
		A16	It depends if people are coming
		A25	Limited
6	Reporting mechanisms	A14 A16	It is too complicated

Apart from the previous challenges schools have encountered, the findings revealed that the current situation is encouraging. There is a public notice-board in every school. When asked if financial information is published on the public-notice boards, a few respondents A11 and A44 said to some extent while A15 and A25 said the information is published in some schools. This was confirmed by other respondents A16, A11, A15 and A25, who said that to some extent, there is transparent reporting as very few schools are reporting and 60% of them are not reporting. Another respondent said:

> *The law requires each school to post financial information on the school notice board for public consumption. Somehow, general information on allocations across the district is available but not the breakdown in schools (A16).*

When asked if the community is informed about the amount of money allocated to school bank

accounts, some respondents A15 and A44 said "yes" while others A11 and A25 said there are still some delays in gaining access to this crucial information of a few schools.

The general findings revealed that access to information still remains limited and needs to be improved. Carr-Hill and Ndalichako (2005) say that "this is because some HTs find it difficult to be financially transparent. This inhibits community participation because the local people do not know what resources are available and how much they should contribute to supplement government funding".

5.5.3 Weaknesses in the Organisational Structures

The findings revealed that there are a lot of weaknesses in the organisational structures as a result a lot of public funds are misused. The weaknesses were noted in the management structure, the network in control of school funds, flow of funds and resources for discharge duties. Others are school autonomy, capacity of SGBs' members, relationship between the principal and SGBs in the management of financial resources, oversight bodies and accounting infrastructures.

5.5.3.1 Management Structure

The findings revealed that management of school funds is not the task of an individual in a school. It is the task of the whole structure from the ministerial level downward to school level (A2).

One respondent said that:

> *The task should be divided up to avoid control of school funds under the decision of one person. The reason behind this is not only for all key players to have a say in the management of school funds, but also to avoid the power of the DEOs and HTs to misuse the funds (A5).*

This is why other important players in the structure include teachers, non-teachers, citizens and politicians. However, it was found that in most cases head teachers dominate decisions on the use of school funds. As a result, there are some situations where head teachers and DEOs collude and misuse funds.

5.5.3.2 Flow of Funds

The findings reveal that in schools, funds are obtained from various sources including contributions and tuition fees from parents/community, as well as capitation grant and

development grant from donors and central government (A35). The findings show that tuition fees are not constant as they are subject to changes of the government policies (A33). For example, the school fees were Tsh 40,000 and the government decided to reduce it to Tsh 20,000 (A37).

One respondent said:

> *The funds from contributions flow regularly at the beginning of each academic year, though at the end of the year the rate of contributions declines. However, contributions have a large share and it helps to boost capitation and other important expenditures in school (A38).*

The funds from donors do not come on a regular basis. Another respondent added:

> *They flow during political campaigns and in most cases materials such as teaching and learning materials are donated. In very rare cases cash is provided (A36).*

On the flow of capitation funds, it was found that the flow of funds from central government to schools is another area which raises a number of issues. Another respondent said:

> *There is a problem in the flow of school funds. There is a delay in the flow of public funds. The flow is inconsistent and erratic and the funds are insufficient. The guidelines require the funds to flow quarterly but in reality the funds do not flow regularly. Example the quarter which covers August to October (2015), the funds have not yet been allocated and causing problems in supervision of 137 private and public schools (A24).*

Another respondent added that:

> *You may find that in January (2015), schools need a lot of money and yet the government does not allocate the funds, so we are having a lot of problems (A36).*

The findings reveal that chronic delays in disbursement of funds to LGAs led to emergence of informal mechanisms which give way not only to elements of corruption and mismanagement but also to direct bribery, forgery and failure in allocating the required amount of funds. Another respondent added:

> *Delay on the flow of funds affects the provision of education and eventually it compromises quality (A25).*

Apart from the delay as it has been described above, the funds do not come as planned. Sometimes there is an increase or reduction in the capitation funds (A37, A36). One respondent declared:

> *The funds do not flow as has been prescribed and do not reflect the priorities. Sometimes*

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you may expect 10 million and you will receive 200,000-300,000. According to policies, the capitation grant was 25,000 Tsh but in reality 10,000 Tsh is given. The funds are not sufficient to meet the target (A32).

Another respondent added:

Our expectation was 32 million but only 9 million Tsh was disbursed, so our plans were not effectively met (A36).

It was further revealed by *Tanzania Daima* (2014) that in the financial year 2010/11 treasury disbursed Tsh 25,085 for each student in secondary schools of which only Tsh 19,157 was received. The sum total of 10,822 (43%) for each student did not reach the schools for unknown reasons.

The reasons behind irregular flow was the complex arrangement of three ministries where the school funds have to pass through these systems to get approved. As a result, delays and deviations have been noted before the funds reach schools. Another respondent said:

All these challenges in the flow of funds are contributed by national poverty, corruption, infrastructure network, distance and other developmental challenges (A3).

The findings also revealed that some dishonest teachers took this weakness as a loophole to misuse the funds.

5.5.3.3 Inadequate Resources to Discharge Duties

On the amount of resources to discharge duties, interviewees in the FGIs commented that there is a challenge with the allocated funds as they are not allowed to be used on any items apart from the intended objectives. So even if there is an emergency the funds cannot be reallocated.

The study reveals that SEDP II intended to release sufficient funds in time and ensure schools get adequate funds to improve teaching and learning environment. It was also found that the World Bank has directed that 40% of Tsh 25,000 per student, which is Tsh 10,000, should be disbursed in January. The remaining amount shall be disbursed in April, July and October each year (SEDP II Project Appraisal – World Bank).

It was found that in the first year of SEDP II implementation, the government implemented its goal of releasing Tsh 25,082 (URT, 2011) per student in the first financial year 2010/2011, as planned in SEDP II. This was a major success for the government to release capitation grant exceeding the planned Tsh 25,000. Besides this success, some challenges were reported. For

example the beginning of the school year is January to March; in the third quarter of January to March, the government released about Tsh 390 only for each student instead of Tsh 10,000 (Uwazi, 2010). A large amount of capitation grant (Tsh 22,592) was disbursed in the fourth quarter of the financial year which is half the academic year of secondary schools. This affected SEDP II implementation. The reason is that disbursing student capitation grant in the middle of the year or at the end of academic year would delay schools' implementation plans every year. Thus this slows down development of secondary schools (Uwazi, 2010).

One participant said:

> *Sometimes, the allocated funds are too insufficient to meet the intended objectives. Furthermore, the allocations do not determine school priorities; normally the demands are higher than the amount allocated to schools; sometimes the school priorities have time limits and when these funds delay to flow to schools then the whole plan is affected; worse enough, the funds are insufficient to meet all the school expectations and for the teachers to accomplish their duties effectively.*

Other respondents A6 and A3 said that resources in general are not sufficient to meet the intended objectives. The government itself is too ambitious and is trying but in reality it has failed to allocate the required amount of funds (A36). Another respondent said that:

> *There is high a number of students compared to the capacity of schools to accommodate them. Our capacity is to accommodate 400 students but we have 1400 students. The school is depending on these funds to address the problem (A39).*

The above statement is similar to this from another respondent:

> *We sometimes carry forward our problems because the funds are too small, as you may expect 20 million then receive 3 million; as a result we do reallocations, which is against the regulations, but in order to solve some serious problems in priority areas in schools (A38).*

Another respondent reported:

> *The annual budget of our school varies from 99 million Tsh to 108 million Tsh depending on the number of enrolees. Our plan last year was to buy furniture including 500 desks and chairs. The government in 2013 promised to allocate 32 million Tsh for desks and chairs then they disbursed only 9 million after two solid years had just passed without any fulfilment of the promise. In between when the situation was becoming much worse, we decided to run contributions in order to meet this target and we bought 500 desk chairs. We have managed this because there is good supervision in our school (A36).*

One respondent added:

There is no seriousness in the amount of funds, the funds are too meagre and have no impact, the funds are spread thinly and expected to bring good result and eventually they don't achieve the expected results (A12).

Another respondent said:

The meagre funds are always affected by inflation. Our Tanzania currency has been depreciating day after day and has impacted the implementation of the school budget. In most situations insufficient funds have compromised the quality of both the teaching and learning materials as well as the quality of education in general (A16).

The study revealed that reviews of 2003, 2004 and 2006 all found that inadequate financial resources have impacted inspectorate in monitor quality of schools. The URT (2006) progress report also states that one of the main challenges was to provide school inspectors with reliable transportation that would enable them to visit all the targeted schools.

As noted in the foregoing discussion, government funding does not meet priorities and expectations because it is insufficient and the transfer of funds does not come as promised (A36). As a result, execution of duties in schools has been affected by these problems (A38). Likewise oversight bodies which ensure effective control of funds are insufficient and as a result, schools are not effectively monitored. Concerning qualified accountants, the findings reveal that human resources remain a problem. Another respondent said:

There is no expertise in this area; our council has only three accountants in schools. So out of 41 schools only three schools have accountants. Therefore, many financial transactions in the rest of schools are done by teachers (A23).

Another respondent commented:

Those few accountants in schools are not certified accountants and this is reflected in the quality of their reports (A12).

Teachers have served as accountants in most schools, while in practice they are not allowed to work as accountants (A24). Other schools share procurement and accountant officers (A24). The experience is different in some councils, as noted by this respondent:

Our municipal is a role model because we have accountants in each school; this is very rare for councils located in rural areas. We have managed this since 2010; we have accountants up to the ward level (A26).

The findings reveal that even though some councils have an adequate number of accountants, deviations have been experienced in schools as the allocated funds are too meagre to implement

the established plans (A26).

With regard to the data, it was found that there is an insufficient number of accountants to ensure effective use of school funds (A24). There are insufficient budgets to recruit accountants across schools in the country (A44). Therefore, councils have to allocate accountants because sometimes teachers do commit errors in terms of procedures and fail to comply with the guidelines otherwise in some situations the funds are used wisely (A44).

5.5.3.4 School Autonomy

It was revealed that the logic of decentralising education system is to make schools more autonomous without any interference from the top authority (A6). Practically, it is legally not clear about the autonomy of schools, since school decisions have been affected by many directives from authority above them (A2, A16, A24). It was found that top officials including politicians give instructions to schools which interfere with their autonomy (A6). One respondent stated:

> *They denied schools autonomy by controlling decisions on allocations and instruct them on how funds can be used in schools (A37).*

Instructions from the top authority affect the way schools set their own priorities and their own decisions (A28). Another respondent said that:

> *It is a serious challenge working with a series of directives from the central government; sometimes these instructions contradict with the crucial decisions concluded by school bodies. As a result, the school is forced to review and turn down our decisions in favour of higher authority (A37).*

On the autonomy of departments in schools, one contributor in the FGIs said:

> *Departments in schools are not fully functional, their functionalities can be seen during planning about what they expect in the financial year, but not functional when the funds are received in schools. This is because the funds are too insufficient to be allocated to each department; as a result, the departments are not autonomous in terms of implementing their budget plans.*

Other respondents A15, A2, A21 and A5 said that to some extent, they had autonomy to decide on their priorities through school body. However, when it comes to using the funds, all approvals must be done at the council level; this arrangement limits their powers. This can also be a source of abuse of funds by officials above the schools. There is a need to strengthen initiatives in order to give school bodies more powers and autonomy (A15). Further to that policies have to be

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reviewed in order to limit the elements of abuse by officials above schools at the same time giving more autonomy to schools (A25).

5.5.3.5 Capacity of SGBs

The findings reveal that the government has recognised the need to develop financial capacities to improve accountability and efficiency throughout the system. It was also found that trainings to improve capacity at various levels was provided to HTs, school bodies, WEC, school inspectors, LGAs, and the rest of public officials at regional and national level (URT, 2004).

More findings disclosed that funding modalities have been taken into account in the design of this training. It was found that in the first place, school committees were active and performed well. However, problems were noted in some schools, particularly those with newly appointed school bodies. The problems include poor record-keeping as well as problems in the procurement of materials as mentioned earlier (URT, 2006).

When asked about capacity of SGBs, respondents (A11 A15) said that it is still low. Respondents in the FGIs said that in most cases a few members are knowledgeable, while the majority are not. Few members of school governing bodies are well educated in urban areas. Most of them are Form Four and retired civil servants (A37, A25), while in rural areas majority are uneducated and have low capacity to control school funds (A11, A15).

Other respondents said that members of the SGBs do not have the capacity to supervise effectively (A16). The guidelines require bodies to control school funds but they do not have capacity to question allocations and expenditures. This is because they meet twice per year and in most cases head teachers take most decisions on their own (A25). One respondent said:

> *Not all body members understand their roles; most of them cannot control what they do, which is to approve payment, while others think that it's the head teacher's duty to deal with each and every aspect of the funds in school (A21).*

This is a challenge to management of school funds. School body members are nominated by head teachers and their names submitted to RAS (an appointment authority) for the appointment letters to be written. In most cases they become loyal to the HT and cannot challenge them when things go wrong (A28). As indicated above, poor supervision of school bodies over the management of schools affects teaching and learning processes.

5.5.3.6 The Principal and SGBs Relationship in the Management of Financial Resources

When respondents were asked about the relationship between HTs and SGBs in the management of school funds, some said that there are no conflicts as the two parties cooperate with each other well (A32, A34, A39, A35). Another respondent added that.

> *There is a good relationship because our school body cooperates in many ways and has contributed a lot in management of different projects. There are no complaints from both parties and this is the second term for the members to serve in the school body (A37).*

The findings revealed that the two parties collaborate during meetings which are conducted two to four times per annum (A39). Another respondent said that:

> *The head teacher is the secretary in the school body meetings. If the head teacher is dishonest and if the committee members are incompetent, head teacher may rule out decisions in the meetings and give their own opinions without any challenges from the body members. Sometimes it happens that school body members and head teachers' team up to fulfil their own interests with the contributions collected in schools (A17).*

One respondent added:

> *Sometimes attendance of the meeting is not encouraging especially in school governing bodies where most members are civil servants, employees of private sectors and politicians. During political campaigns, a number of meetings have to be postponed as a result the solution to the problems are either delayed and not solved in time or decisions have to be reached by head teachers and other few members (A38).*

It was found that in the relationship between these two parties, misuse can happen when personal interest develops and when there is lack of transparency between the body members themselves and the secretary who is the head teacher. It was further revealed that; mismanagement of school funds can also happen when the body members put much trust in the head teachers without questioning him/her about decisions taken in their absence (A28, A6).

One contributor in the FGIs said:

> *The problems occur when these two organs develop an interest in supplying school items, especially when the head teachers have their own suppliers and when that happens members of school bodies may at the same time have their shops and would need to supply too. Sometimes the tension increases when members of school body disagree on the financial proposals of head teachers.*

Another respondent added:

> *In cases where the school governing body is strong, it is likely for frictions to happen against dishonest members who fight for decisions that favour their interests. When one*

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party is outsmarted and if the other party is not satisfied, then expect the conflict to go as far even some members to protesting in the following meetings (A3).

Another respondent in one school reported:

The previous management had a bad relationship with majority of the members in the school body. They had complaints about several cases of misuse and they made several attempts to terminate the body to cover the wrongdoing but it failed (A38).

Another respondent added that:

In fact, we had so ineffective management; there was no good cooperation amongst teachers, the body members and head of school. In fact, in that management the school lost a lot of money and trust in the higher authority (A38).

The findings indicate that the head teacher was very free to use the funds randomly without engaging the management of SGBs. The funds were used without following the proper procedures. As a result, an internal conflict between body members and the head teacher happened and lead to a transfer of the head teacher.

5.5.3.7 Oversight Bodies

It was reported by *Daily News* (2015) that oversight bodies help to ensure internal control systems. It was revealed that the oversight systems are in place (A11, A12, A15, A16). One contributor in the FGIs said:

The council (DED, DEO, internal auditors), inspectors, parliamentary committees, external auditors from CAG office, school meetings, councillor committees, school body, SMT, WEC, parents, teachers are important organs for the oversight in schools.

These oversight bodies collaborate and do a follow-up on each other to ensure that there is effective management of public funds in the sector. The local government authority, through DEDs discussed together with other organs including the parliamentary committees and council committee to ensure recommendations made by CAG were properly understood and action taken (A12).

The findings reveal that another oversight mechanism is the PCCB (under section no 27 of the Public Audit Act of 2008). It was found that in case of any incidence of fraud, corruption and abuse of powers in schools the case is passed over to PCCB for further investigation and within 60 days the report has to be submitted to CAG. It was also found that DPP and police are also included in the list of oversight organs and their involvement in schools will depend on the

nature of the problem. It was also revealed that there are several oversight bodies in schools because CAG office does not have expertise over everything and because we are obeying principles of good governance, that is why other independent organs such as police and PCCB are engaged (A12).

The findings reveal that the oversight bodies face a number of challenges to discharge their duties effectively. One respondent said:

> *There are not enough resources to support these officials to work effectively (A16).*

One participant in the FGIs stated:

> *Oversight bodies are not effective enough as they lack capacity, sufficient resources and have out-dated mechanisms to ensure rational use in schools. Normally, they ascertain financial prudence through auditing and physical checks, also through meetings. They are not effective enough as they are not doing the oversight role on a regular basis. The distance from council headquarters to schools needs resources to facilitate regular supervision.*

Notably, there are insufficient working tools to support routine supervision in schools. It was found that in some situations DEOs are not well informed about schools located far away from the council headquarters. This is because of lack of resources, as it happened in a situation where the DEOs office was supported by NGOs and a car and fuel was given to enable to visit the schools within their councils. The findings revealed NGOs such as OXFAM have been doing this to support some councils located in up-country.

Some oversight bodies such as inspectorate department have been supportive of schools and in event of queries in schools they have been reporting to DEOs. It is unfortunate that the office itself is facing serious problems in terms of resources (A16). Another respondent claimed:

> *There are some challenges for inspectorate departments as 60% of these offices do not have adequate resources to conduct a proper oversight. No cars are available to transport officials to schools; as a result, internal control is not that much strengthened (A25).*

The findings revealed that the guidelines require four meetings to be conducted in schools per annum. It was found that in most cases students' meetings, teachers' meetings, parents' meetings and body meetings are not conducted at intervals prescribed in the guidelines (A25, A27). Another respondent said that:

The school body meetings are not conducted at regular intervals leading head teachers to make decisions on their own. This is because it is too expensive to hold these meetings four times per annum. One meeting is estimated to cost almost Tsh 1 million. With the estimated amount, the meetings are conducted once in many schools, while a few other schools, they conduct up to two meetings per annum in order to avoid these costs (A25).

As far as the number of meetings is concerned, the findings reveal that internal control is affected as sometimes the approvals of the school funds are done without the required number of meetings.

It was also found that the SMT is an important oversight within the councils and within schools. In councils it is known as the senior management team while in schools it is known as the school management team. These two committees have helped to supervise the sector in general and schools in particular, and in case of any problems they hold meetings to discuss and find solutions (A25).

Generally, the findings reveal that in most cases, the government does not have strong oversight bodies. This was revealed by the members of Parliament, who reminded the government ministries and other government institutions to form audit committees as a solution for the weaknesses of the oversight bodies. One member of Parliament said:

Most government institutions do not have such committees in place. It is against the law if the institutions operate without having such committees; it is the responsibility of each ministry and not finance ministry alone to ensure a functioning internal auditing system is in place.

Deducing from the foregoing section, it is recommended that the education sector, through local government system, must rationalise and strengthen the oversight bodies, from the councils downward to schools in order to ensure that budgeted resources reach all students in schools.

5.5.3.8 Accounting Infrastructure

This is an important aspect which ensures effective use of public funds. When asked about accounting infrastructures of the CAG office, one respondent said:

Our office is very good about automation because every auditor is given a laptop with ACL (Audit Command Language software), which helps to identify, recognise or manipulate data; in fact, we have champions specialised in ACL in each region. Also, we have TEAMMET, which helps to document audit processes, then each piece of evidence in each document is stored in software; this software has various procedures which help to store whatever documents, even those attempted to be deleted are still stored so it has

the control mechanism (A12).

Apart from the CAG office, it was revealed that at the council level, accounting system is managed through EPICOR (accountancy software used for the integrated financial management system (IFMS). The findings show that this accounting package is currently in operation in 32 councils and is integrated with the-sub treasury. This means that those in the treasury can access, work in Excel and be able to download data from the council level. It was further revealed that the software helps to approve funds which have been allocated and which have been utilised; the main intention of this software is to make sure that the funds are utilised effectively for the proposed purpose and to minimise the possibility of misuse, fraud and deviation. It was found that if anyone attempts to withdraw funds to unplanned purposes, the system will reject them. Accordingly, there are some controls and the system itself cannot be tampered with. The findings revealed that the owner of this software is Soft-Tech Consultancy in collaboration with the local government authority and central government.

Another respondent added that:

> *There is another accountancy framework (IPSAS) that was introduced in 2012 which is used by all public sector organisations. Though in this framework we are still in a transition period and after five years we are supposed to be fully compliant (A12).*

The findings showed that the accounting infrastructure which connects councils with the grassroots level is still not very well developed. This is because of poor development of ICT infrastructures at grass root levels, where in most cases accounting software needs internet connectivity. In some schools, installations have been made but there is no internet connection for enhancing accounting systems. The findings note other challenges which went together with ICT infrastructure, including poor record-keeping, data entry and lack of expertise in this area (A6).

5.5.4 Summary of the Findings

This chapter presented the findings based on the applicability of NPM in Tanzania, the applicability of NPM in education sector, the way accountability facilitates rational use of school funds and factors influencing misuse while accountability is emphasised in schools. It has been concluded that NPM reform in Tanzania is relevant and has improved considerably. The influencing factors on the applicability of NPM in Tanzania comprise international,

organisational, political, economic and societal factors. However, it was also found that even though NPM is appropriate in Tanzania, it has not been effectively implemented compared to the five essential pillars commonly identified in the international literature.

The findings reveal that the factors influencing applicability of NPM in the education sector in Tanzania include international policy transfer and policy changes within the education sector. The analysis reveals that socioeconomic challenges made the government formulate a series of education policy reforms in the 1990s. These policies were derived from the NPM approaches as they were seen appropriate to counter the social and economic challenges the country has faced since 1990s. Several international aid agencies have also contributed to the application of NPM in the education sector. Other factors in the application of NPM in the education sector were the introduction of new liberalised ways of managing education.

The findings reveal several factors influencing rational use of school funds in Tanzania. These are the nature of accountability and the way key players are guided by a number of legislative frameworks in order to implement procedures in the management of school financial resources. The findings further reveal the administrative arrangement of both central and local government authorities, the involvement of key players such as auditors, inspectors, school bodies and other government officials in the supervision of school funds. Other factors are financial procedures that facilitate rational use. These were grouped into two categories, those involved during the flow/allocation and those involved during utilisation of the funds. It was found that compliance of procedures as stipulated in the policy guidelines is the traditional way used to ensure rational use. It was further discussed that the financial rules and regulations are what guide actors in the decision-making processes on how funds are allocated and utilised in schools.

The findings reveal that factors attributed to misuse in schools are generally related to issues of personal gain, weaknesses in organisational structures and weaknesses in financial procedures. The factors are poor record-keeping, auditing problems, and unclear priorities in schools. Others are weak networks in the control of school funds, weaknesses in the flow of funds, inadequate resources to discharge duties, lack of autonomy in schools, poor capacity of SGBs members, lack of training, problems caused by the relationship between principal and SGBs in the management of financial resources, weak role of school finance committees and the poor performance of oversight bodies. Others are poor accounting infrastructure and weak financial procedures.

The next chapter focuses on interpretation of the findings in relation to the literature, theory and findings of related studies reviewed in Chapter Two.

CHAPTER SIX

DISCUSSION OF THE RESEARCH FINDINGS

6.1 Introduction

This chapter presents the research findings in light of the main research questions used in the study. The chapter critically discusses the findings in relation to relevant theories (the NPM model, and public choice theory) and related literature. It also draws conclusions from previous studies regarding the adopted theories. Retrospectively, the study investigated the extent to which accountability, which is inherently a subset of New Public Management technique, has facilitated efficient management of school fiscal resources in Tanzania. The investigation focused on four aspects: factors influencing the applicability of NPM in Tanzania, the realization of NPM in the education sector, and assessment of facilitation of accountability in the efficient management of school fiscal resources in the country. Lastly, the study explored the misuse of school funds despite the fact that accountability, has been emphasised in the education sector in Tanzania. Based on the four research questions the findings are discussed as follows:

6.2 Factors Influencing the Applicability of NPM in Tanzania

The first research question looked into factors that influence the applicability of NPM in Tanzania. The study has come up with the finding that a number of factors influence applicability of NPM in Tanzania. These include international, organisational, political and societal. These factors are discussed now.

6.2.1 International Factors

Pollitt and Bouckaert (2004) remark that NPM ideas have been internationalised in several ways since their emergence in 1990s. For the most part, the transfer of NPM can be explained by international factors as well as country specific experience which led them to adopt other countries' policies and learn from them. As confirmed by the findings of this study, factors contributing to diffusion of NPM in Tanzania comprised the role of international financial institutions and the lessons drawn from other countries with a colonial link with the UK, which are discussed in the subsequent sections.

6.2.1.1 Lessons Drawn

Common (2001) explains lesson drawing as an approach whereby a solution to the perceived problems of a certain country is applied in another context. For instance, OECD countries as highlighted by Common (1999), were the key players in the transfer of NPM in reforming the public sector of developing countries. The findings of this study reveal that Tanzania had to adopt voluntarily a foreign policy from these OECD countries and other supranational institutions.

The findings further reveal that Tanzania was supported in its reform programmes by other countries with a colonial relationship. The findings also concur with Brown (1999) and Common (1999) who hold that the influence of colonisation is a potential determinant of administrative change across the world. Furthermore, it has been noted that substantial external assistance was required by many developing nations which were former colonies. As a result, new nations received assistance in terms of administrative expertise from wealthy countries with a strong colonial imprint. Since Tanzania was colonised by Britain, it was supported like other African countries such as Ghana and Uganda.

It can therefore be argued that even though policy transfer or lessons drawn are significant to Tanzania, there are still administrative problems in CSRP, PRSP and other related programmes in Tanzania. This situation is due to contextual differences from where the policies were adopted to where they were actually implemented. This position is supported by Common (1999) who argued that despite the fact that developing countries may have good intentions when implementing the policies imposed by European countries, America and Japan in their systems of governance in order to facilitate effectiveness in terms of outcomes, copying inappropriate policies can simply generate additional problems than they plan to solve.

6.2.1.2 The Role of International Organizations and Financial Institutions

The results of this study have indicated that both international organisations and financial institutions have played a vital role in the transfer of NPM ideas. As already hinted, these ideas were implemented in different ways globally. Connected to this, Larbi (1999) points out that the international institutions not only transferred the NPM policies, but also were providing financial support to ensure their effective implementation. According to OECD (1995) and World Bank (1992), NPM was declared as a set of policy ambitions of these organisations in order to alleviate

problems of budget deficits and increasing public debt in developing countries. The fiscal crisis in the 1970s and 1980s, as presented by Larbi (1999), can be referred to as evidence to support this claim in Tanzania. The intervention of World Bank and the International Monetary Fund during the fiscal crisis led to the introduction of NPM ideas on parastatal sector reforms, including civil service, local government, public finance management and the legal sector.

However, some studies have revealed that NPM reforms were introduced under strict conditions of IFIs, hence they were not successful. This is supported by Shabana (2012), who said that the imposition of NPM ideas without taking into account specific social, political, cultural and institutional settings in which reforms were implemented contributed to the failure of IFIs in transforming the public sector of the countries in which reforms were adopted. This critical stance clearly explains the poor performance of SAP in late 1980s. The weaknesses of SAP have led the World Bank to adopt some administrative approaches as policy frameworks in Tanzania. Consequently, the NPM reforms of 1990s have gained special attention in improving public sector reforms. There had been a positive change in the reforms of 1990s. This is supported by Scott (2011) who argued that the attempts by IFIs to adopt NPM as a policy framework in some of the developing countries have implicit motivation in improving service delivery. However, one can concur with the caution of Walsh (1995) that the countries which adopted and implemented NPM should be at a standard degree of socioeconomic development and ensure well-functioning markets in order to apply NPM principles effectively. This observation fits the situation in Tanzania.

6.2.1.3 Internationalisation of NPM

The findings of this study reveal that the growth and use of international management consultants led to transfer of NPM in Tanzania. As advocated by Larbi (1999), these are a part of change agents who have globalised NPM in several countries. Apart from that Zia (2013) reports on the part played by bureaucrats and political leaders in the internationalisation of NPM. Furthermore, academics and other scholars have helped to spread NPM policies in their countries through conferences and workshops they attended across the world.

Moreover, the current studies by Larbi (1999) and Ayee (2008) have explored the role of information technology and corporate African training institutions in the transfer of NPM

reforms in Africa. Common (1999) cautions that the impact of globalisation should not be ignored. More emphasis was made by Larbi (1999), who says that globalisation has been instrumental in the facilitation of the spread of new management techniques from OECD countries to sub-Saharan African countries. This situation helps many countries to reform to keep pace with the current trends of global economy (Parsons, 2010). Conclusively, internalisation of NPM has contributed to improvements in the public sector organisations, which is an indication of its applicability in Tanzania.

6.2.2 Economic Factors

The findings reveal that the economic crisis of 1980s triggered interest about reform in Tanzania. This finding is consistent with Common (1999), who believes that the financial crisis is conceivably the most quoted reasons for the introduction of NPM. Ayee (2008) acknowledges that the economic crisis has led governments in Sub-Saharan Africa and many third world countries to accept temporary measures in order to reverse the situation. Polidano (1999) agrees with the aforementioned premises and said that the NPM reform was a common response to economic downturn of the crisis states in Africa. Equally, Sulle (2010) and Larbi (1999) found a clear impact of economic crisis in Tanzania, where measures such as the adoption of relevant policies were required to rescue the situation. This is in line with findings of this study, which reveal that Tanzania had to adopt market-orientated development approaches as a solution to short and long-running economic downturn. The intention was to cut down the growing expenditure on civil servants, investments and services in order to reorganise and improve the output of public sector. However, Common (1999) concludes that financial crises did not cause similar reaction across countries. Other scholars such as Pollitt and Summa (1997) provide fact to disagree on the association of fiscal challenges and public policy reforms in Scandinavian countries such as Finland and Sweden. On the other hand, the link was confirmed in New Zealand and the UK. Tanzania adopted a number of NPM ideas during SAP, HIPC, CSRP, PSRP and decentralisation, amongst others. Therefore, it is evident that there was a direct link between fiscal problems and the adoption of NPM policy reform in Tanzania.

6.2.3 Technology

The findings reveal an improvement in technology in Tanzania. This has been coupled with the development of ICT infrastructures within government departments. Following this, a number of

modern ways of managing government in Tanzania were partly facilitated by advances in technology. Larbi (2003) emphasise that the growth and increased use of ICT has pushed a number of changes within the public sector. All these developments, which are aspects of the NPM reforms, can be seen in areas such as executive agencies, management decentralisation and the overall performance management of public servants. These have been simplified by the growing use of ICT that facilitates indirect management but effective control of performance.

6.2.4 Political System

The findings of this study indicate that the need for multiparty democracy has contributed to the adoption of NPM ideologies in Tanzania. The findings support those of Minogue (1998). The other reason for NPM reforms in Africa was attributed by political system of the particular nation. The findings are also supported by Taylor (1996), Pollitt and Suma (1997) as well as Common (1999), who agreed that the political system is one of the essential components for the applicability of NPM in developing countries which helps in building vision and strategies for reform. It also ensures that the formalities which govern the government and NPM components such as management of pay systems and performance of contracts are in place.

However, the extent of political support towards the implementation of NPM reforms was lacking in Tanzania. The reason is that the Constitution of the United Republic of Tanzania; Article 34 (4), 35(1) and 36(1) give too much powers to the President and it is clearly state that "the authority to run the Government of the United Republic of Tanzania shall be exercised by either the President himself or by delegation of such authority to other persons by the President". According to these provisions, the power of the President over civil service is often final on matters of public administration. Ministries and other public offices should serve the interests of the president (Sulle, 2011). This means that if the President is interested in a particular reform, it will be supported by ministers and other top officials. In other words, some top politicians and executive civil servants have not been well prepared to welcome the NPM programmes such as decentralisation by devolution. They hardly provide enough support as they are of the opinion that their positions and interests would be jeopardised by politicians.

Furthermore, Sulle (2010) contend that Tanzania has a weak political will and lacks commitment to undertake reform programmes. In the same vein, Therkildsen (2000) in Sulle (2010) maintains

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that reforms in Tanzania have continued in the situation where it is difficult to recognise strong political support. For example, Caulfield (2006) observed that not all the majority of top elected politicians supported reform programmes such as agencification. Similarly, Therkildsen (2000, in Sulle, 2010) says that ministerial officials and top politicians are not even getting near to the reform process within their ministries. In most cases the role of reform design was left to donor-funded consultants in close collaboration with middle and junior staff. In sum McCourt (2003) concludes that the failure of NPM reforms in developing countries is partly caused by lack of political will. However, Therkildsen (1998) notes variations across Africa. In some countries such as Uganda and South Africa, the NPM reforms are evidently politically led.

6.2.5 Organisational Factors

There were several reasons for the diffusion of NPM in different countries. For example, Mutahaba (1989) and Ayee (2008) point out that socio-economic changes of 1980s were the main reasons for administrative reforms in East Africa (Tanzania, Kenya and Uganda). Apart from these factors, organisational factors were also found to contribute to the diffusion of NPM in Tanzania. They comprised other factors such as public sector reforms in Tanzania, government capacity and improvement of the public sector to fulfil its intended objectives as discussed in the subsequent sections.

6.2.5.1 Public Sector Reforms in Tanzania

The findings of this study revealed that the application of NPM in Tanzania was influenced by longstanding problems of governance. The findings can be explained by a number of theories such as public choice theory and New Public Management (NPM). According to Ayee (2008), these theories have emerged to explain the weaknesses of traditional bureaucratic governments and for solutions to eliminate the problems of public sector across the world.

This study confirms that the public sector reforms in Tanzania were grounded on the NPM model. Using the NPM model, the study established that the country has constantly been making reforms in the public sector since 1992. Scott (2011) and Therkildsen (1998) suggest that the reform programmes such as CSRs in Tanzania were implemented to overcome the problems of public sector in the early 1990s. Other programmes such as performance assessment, monitoring, transparency, benchmarking and decentralisation were initiated in order to realise efficiency in

the delivery of public services. Furthermore, Therkildsen (1998) acknowledges that Tanzania had undertaken impressive reforms compared to the rest of sub-Saharan countries. This means that the elements of NPM in the CSRs were effectively implemented to achieve the reform targets needed at that particular time.

However, the NPM model could not bring similar results across the system. For example, Therkildsen (1998) found that some weaknesses in the reforms in Tanzania stem from reform overload. The country was too ambitious given that many programmes such as civil service, local government and public sector management were loaded for implementation. This led to an overlap of decisions and conflict due to competition over ownership of the programmes. Furthermore, the political support itself was ineffective as some of the programmes were run by donors and ministry led initiatives. This failure has also been partly attributed to the lack of transformational leadership. It was concluded by World Bank (1999) and Ayee (2008) that even though NPM is applicable in most countries, on aggregate, public sector reform programmes were mostly inefficient in attaining sustainable outcomes. The findings of this research showed that some programmes were very effective at first but with time, they did not give the same positive results.

6.2.5.2 Government Capacity

The findings of this study reveal that government capacity is one of the most important factors in the implementation of NPM reforms. In institutions where local capacity already exists, any type of NPM reform undertaken is more likely to succeed. In other institutions where capacity does not exist, the challenge will be to reinforce it institutionally and legally in order to strengthen the applicability of NPM. The finding consistently concurs with those of Pollitt (2002) and Fatemi and Behmanesh (2012), who say that different governments in less developed countries do not have the capacity to manage reforms. Similar findings were reported by Scott (2011), who said that many authors have noted weaknesses in the traditional governments implementing comprehensive reforms in Africa. Furthermore, Ayee (2008) accentuates that weak government capacity contributed to the failure of SAPs in 1980s. This is due to a series of institutional limitations and capacity issues in the implementation of NPM.

This was also supported by Common (1999), who says that the capacity of public administration in any country is a strong determinant of the implementation of NPM reforms: a civil service with limited competency will also turn as a hindrance on a country's development agenda. Responding to these anomalies, Turner and Hulme (1997:236) also suggest that the "NPM reforms need to ensure sufficient development of human resources and organisational capacities within a developing country to make operation of the public sector more feasible. Therefore, the transferability of NPM is dependent on the capacity of the civil service".

However, McCourt (2002), Batley and Larbi (2004) and Sulle (2011) argue that NPM ideologies are inappropriate in sub-Saharan Africa because of the lack of administrative capacity. This argument was refuted by Minogue (1998) who argued that NPM reforms by themselves intend to build capacity and capability mechanisms within government as a boost for effective policy management and successful policy implementation. Ntukamazina (1998) supports the view that creation of small, efficient and effective public services was the main theme of the recent public sector reforms in Tanzania. Based on this discussion, it is worth arguing that the capacity of the government of Tanzania has been the determining factor for the implementation and success of NPM reforms. The capacity of the civil servants and the government itself is still in the foundation stage. As a result, many reforms which have been implemented have not yet yielded maximum results.

6.2.5.3 Government Commitment to Reforms

The study reveals that there is evidence of increased commitments to reforms. Policy Forum (2012) observed that Tanzania has set aside a huge amount of money from the national budget to implement Decentralisation by Devolution (D-by-D) policy. The government's commitment towards local government reforms has been especially apparently seen as the cornerstone of facilitating development at the grassroots level.

It was further found that the government in Tanzania is committed to transforming service provision at lower levels since elected representatives have been given power to monitor the government at lower levels. This finding concurs with the Policy Forum (2008) which states that the Tanzanian government's current commitment is to transfer decision-making powers to enhance service provision at lower levels, which emanates from a policy paper of Local

Government Reform of 1998. This programme emphasises participatory planning and decision making at village, ward and district levels. This is in line with the tenets of NPM as highlighted by Hood (1991, 1995) and Osborne and Gaebler (1992) on reinventing government.

Equally important, the findings reveal that the government of Tanzania was willing to implement reform programmes in the education sector as a strategy to facilitate economic growth. URT (2011) indicate a budget increase from 3.8% to 6.3% in 2002 to 2010/11. This increase is an evidence of the government's efforts to upgrading educational outcomes in Tanzania.

However, with time, there have been many challenges which have negatively affected the provision of quality education. Although the sector is given the first priority, what is set aside is too meagre to make effective application of the NPM reforms in the education sector. Interestingly, the increased budget allocation to education remains in figures in the government documents because what is normally allocated is less than what is actually approved during the national budget. This finding is supported by *Mwananchi* (2013), one of the popular newspapers in Tanzania.

On the other hand, HakiElimu (2014) reveal that Tanzania has not met the Dakar commitment and UNESCO's global accepted target. It failed to allocate 9% of its GDP to education reforms. This failure is explained by Policy Forum (2012) as a shift of government priority from education sector to other sectors. Another reason given is that the government is making an effort to trim down its expenditure.

In other words, Ayee (2008) concludes that the success or failure of the government's commitment on reforms can also be contributed by factors such as loyalty of the civil service and top political leaders to locate the budget effectively at the lower levels. According to Policy Forum (2008), other factors constraining the government commitment include the extent of the involvement of people in the decision-making process and lack of shared vision, as well as the reluctance of central government to decentralise financial and human resource management to local governments. It should be noted that even though the discussion has raised a number of challenges, there are success stories about the government's commitment to reforms. This means that NPM-related reforms in Tanzania have helped in the improvement of services at lower

levels.

6.2.5.4 Institutional Capacity

The findings show that institutional structures with the capacity to run reforms are crucial determinant factors for the applicability of NPM in Tanzania. Despite the fact that some efforts are appreciated, the government lacks regular training to improve the capabilities of officials. Correspondingly, McCourt and Minogue (1998) as well as Schick (1998) concur with the findings that the applicability of NPM is determined by factors such as the capacity of the institutional systems of the government to carry out its administration. World Bank (1989:60) maintains that the government, with institutional capacity, is considered to consist of "a public service that is efficient, a judicial system that is reliable, and an administration that is accountable to the public". Minogue (1998) adds that if institutional mechanisms favour innovations for effective administration of policies, that situation will most likely provide favourable ground for the applicability of NPM.

Larbi (1999) says that countries differ broadly in their organisational circumstances and their ability to influence public sector management reforms grounded on NPM ideologies. In the light of this observation, Therkildsen (1998) agrees that the problems of the public sector in some African countries are therefore largely institutional. Polidano (1999) insists that institutional problems exist even in most industrialised countries, though it is much serious in many developing countries.

Further, Larbi (1999) argues that a country with a weak institutional capacity will likely fail to implement NPM reforms. The capacity issues in this regard include but are not limited to the ability to manage, monitor and to report obstacles of various contracts. Furthermore, Larbi (1999) adds other issues such as policy deficits, weak management of the economy, widespread corruption, demotivated public services, weak productivity and political instability. All these issues limit effective implementation of the NPM reforms.

It was further revealed by URT (2015) that in Tanzania there is a low capacity to manage and train human resources as well as the central government institutions to design, develop and implement measures for a stronger local government system. For example, Polidano (1999)

found that the local governments face capacity constraints in the same way as the central government. In general, there is a serious problem of capacity-building at the local level than at the national level in sub-Saharan Africa (Crook and Manor, 1998; Smith, 1998). URT (2007) report that limited capacity in key areas across local governments is a major stumbling block. However, URT (2007) believe that lack of institutional capacity is addressed in the context of the LGR through a well-coordinated capacity-building plan.

Tidemand and Msami (2010) support the findings of this study that the institutional capacity in Tanzania, especially the quality of staff, has developed since the beginning of the reform, as shown by central government reports, NGOs and CSOs audit reports and reform progress reports from donors. This is a remarkable achievement in the Tanzanian context.

6.2.5.5 Managers Given Autonomy

The findings show that transfer of decision-making powers is well expressed in the reform manuals in which NPM-related reforms require local managers to be given more powers and freedom to exercise their authority. However, management is still a challenge in Tanzania. Managers cannot exercise their freedom to the fullest. They are not free to manage because most decisions are still made at the central government level.

Some NPM scholars have proposed that government reforms in public management largely contribute to increasing delegation and generally more flexibility and autonomy of managers. Key amongst them is Hood (1991), who emphasises that managers have to be given autonomy to manage their organisations. Furthermore, Hood (1991) and Gore (1993) elaborated that the manager should be given the highest degree of responsibility, integrity and loyalty. This is a way to give public servants more managerial autonomy in turn of increased quality of public services, efficiency and better performance of the public sector organisations.

Common (1999) believes that the autonomy of managers in the NPM reforms is essentially founded on organisational decentralisation where there is devolved decision-making from the executive powers of central organisations. This is in line with Diefenbach (2009), who say that NPM offers managers opportunity to strengthen their positions in ideological as well as practical terms. However, Fatemi and Behmanesh (2012) contend that limited autonomy of managers is explained by the traditional bureaucratic models which restrict powers and freedom of managers.

Efforts to improve the quality of managers in Tanzania were made in several reform programmes. The Policy Forum (2007a) indicates that efforts was made through local government reforms in 1998 to strengthen the powers and autonomy of managers through Decentralisation by Devolution (D-by-D) in order to improve delivery of services to the public.

Furthermore, the Policy Forum (2007) indicates that the reforms in LGAs have helped to improve the capacity of managers significantly to undertake their responsibilities in financial management, policy planning and developments in technical skills. Unfortunate, the reforms have not led to widespread autonomy at LGA level, with regards to managers. As highlighted in the findings, there has been a lot of interference by the central government in financial decision-making and issues related to recruitment of human resources at local level. This is contrary to Ngwilizi (2002), who insists that the reform programmes at the local government level aimed at giving powers to the local management to decide on appointments, promotions, developing and disciplining its own members of staff. All in all, however, this has not been operational to date.

6.2.5.6 Improved Services

The study has shown that NPM reforms have improved services for the people in Tanzania. However, improvement of quality services has remained a big challenge as most service providers do not take into account the issue of quality. Supporting this point, Pollitt (2002) stresses that the most important characteristic of NPM reforms is to improve the public services. This is agreed by Borins (2002), who reinforces the notion that service improvement with a focus on improvement of the efficiency, effectiveness and quality is the crucial element of NPM. Scott (2011) found that in Tanzania, there is been an improvement in the reform programmes such as CSRs post-2000. However, CSR was criticised as its focus was on general improvement of the operations of the public sector, while less attention was given to the qualitative aspect.

Furthermore, the Policy Forum (2012) points out the impressive expansion of the education sector at all levels. However, quality has not improved and in some cases it has fallen. This matches the findings of this study that there has been poor-quality provision of education and inefficiency across the system in Tanzania. This is contrary to the emphasis made by Pollitt (2002), who argues that high-quality service is the main priority for public sector reforms under the NPM. The essence of stressing the provision of high quality services is to maintain the standards of such services in order to meet global qualities.

This observation is supported by Ayee (2008), who says that the trend in improving service delivery in the public sector in Africa has been influenced not only by NPM doctrines but also by the pressures of both economic liberalisation and democratisation. Similarly, Gray (1998) and Van de Walle (2009) found that the forces of neoliberalism have demanded government design instruments and procedures, which enhance the public sector to provide quality services at a lower cost. In the context of this study, it can be concluded that even though there is evidence of improvement in the overall programmes of reforms, quality provision has remained a major problem. Therefore, it can be argued that NPM is still an appropriate alternative to locally elected governments in respect of improving quality service at the local level.

6.2.5.7 NPM: a Potential Solution to Problems?

The findings support the concept that NPM is a solution to the bureaucratic problems in Tanzania since it has helped to reduce bureaucracy, cronyism and corruption which is rampant amongst civil servants. The improvement of bureaucratic systems in Tanzania is in line with the findings of Vabo (2009), who observed that NPM emerged in order to counter weaknesses of traditional public administration which was considered to be rigid, inefficient and lacked responsiveness. Therefore, most countries across the world which wanted to modernise the administration of public sector, and make it more effective, economic and efficient had to opt for NPM. McLaughlin et al. (2002), argue that in response to the pressures of weak, huge, corrupt and lack of responsible governments, sub-Saharan African governments, have no option other than picking the NPM model. Hood (1991) and Zia (2013) say that NPM focused on fewer rules and regulations, decentralisation and devolution, managerial discretion, contracting out, results-based accountability and reducing complexity.

Kluvers (2012) argues strongly for NPM, suggesting that it has had a potential outcome on the public sector across countries. The model has played a great role in local government reforms in EU countries (Simonet, 2008). It was also found that even though NPM works very well in some OECD countries, it is not a panacea for problems since some of its features are not appropriate in other developing countries. Scott (2011) and Schick (1998) point out that there is strong criticism of the NPM reforms for diffusing unsuitable western-style reforms in states for which they are not appropriate. This has been supported by Therkildsen (1998), who say that even though NPM reforms were seen as solutions to the problems of most countries, other scholars are not

convinced about the suitability of the current reforms in developing countries. This is due to the fact that the NPM reforms were blamed for increase problems such as ethical misconduct and corruption (Polidano, 1999). These problems were also observed in this study. Some of these policies were just adopted without taking into consideration the local context where they would be implemented (Common, 2001). Therefore, it can be argued that any attempt to reform without taking into consideration the reality of the local context and the bureaucratic problems of the governments can lead to insufficient outcomes.

6.2.5.8 Managers on Performance Targets

The findings of this study reveal that managers are guided by performance targets measured by performance tools such as OPRAS. This mechanism is relevant though the performance of the public sector organisations is still very poor in Tanzania. Scott (2011) notes that many experts emphasise the need to have performance target as an initiative to improve the public sector performance. This is also supported by Cohen et al. (1999) and Diefenbach (2009), who emphasise that NPM ideas must work to make sure public sector organisations meet their performance targets and get measured by tools such as cost efficiency and performance audits. The current study found similar findings on the public sector organisations in Tanzania.

Performance target is defined by Mackie (2008) as one of the elements of performance management whose intention is to monitor measures and adjust aspects of individual and organizational performance. The findings of this study revealed that performance targets were adopted in Tanzania in order to control inefficient use of public resources. This is in line with Therkildsen (1998), who say that targets help managers in public service to attain or execute specific activities to increase efficiency based on various resources.

Larbi (1998) and Polidano (1999) consider performance targets as measures of established goals in public sector organisations. However, the findings of this study revealed that performance targets are not easy to measure because of inaccurate tools. Boyne (2002) and Mackie (2008) argue that there are several tools to measure the performance of the public sector. Unfortunately, in Tanzania there is no common understanding on how the tools work. Therkildsen (1998) proposes that the implementation of performance management and measurement systems have to be complemented by other control systems such as auditing, inspection and quality assurance systems.

It can be argued that NPM elements of performance measures have been implemented as highlighted in the discussion. Tanzania is using performance appraisal systems though the performance of public sector organisations is still very poor. This can be evidenced by the weaknesses of the tools used by public managers in executing their responsibilities. There is also a problem that public managers cannot use the tools well in their daily operations due to lack of a proper explanation of the tools to be used. The definition was not given right from the beginning. As a result, the tools hinder managers when trying to meet their performance targets.

6.2.5.9 Standards and Procedures for Monitoring and Evaluation

The research results showed that the standards and procedures were defined through policies and legislation and were followed in the operations of the public sector. This is contrary to Sulle (2010), who say that even though there is legislation such as the Public Service Act 2002 and its regulations in 2003, which control standards and procedures, there is no seriousness in the use of these standards. Ntukumazina (1998) also laments that there is a weakness in the standards which guide operations of the public sector in Tanzania. An example was mentioned by Sulle (2010), who found that only agencies in Tanzania were serious in developing performance goals even though there were no indications of performance evaluation in central government and other government departments. Performance monitoring and evaluation systems within the ministries are inadequate and performance plans are ill prepared.

In order to eliminate these weaknesses, Larbi, (1999) suggests that well-designed NPM reforms must be established and implemented in order to monitor the performance of public sector organisations. Polidano (1999) adds that lack of skilled personnel in public sector organisations is a result of poor performance monitoring systems. There is therefore a need for effective monitoring and performance auditing by qualified managerial experts and accountants and expertise in management information systems.

6.2.5.10 Matching Public Resources with People's Demands

The research findings on this aspect reveal a difficult match between public resources and people's demands. This finding can be found in the work of Osborne and Gaebler (1992) titled '*Reinventing Government'*. Here emphasis is placed on community-owned government. This means empowering people to exercise self-governance in solving their own problems. As a result, they have decision-making powers to choose what is best for them. The negative part of it

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was explained by Kalimullah et al. (2012), who report that if citizens do not engage in the decision-making process, they will be treated wrongly by bureaucrats and this is where the mismatch between public resources and public demands occurs.

Miller and Dunn (2006) say that citizens must take part in their own government in order to know what they will get in relation to resources. This is supported by Van de Walle (2009) who says that the NPM model emphasises participation and ownership as a way to reduce abuse of public resources and therefore restores citizens' trust in a public sector. This premise is rooted in the traditional bureaucratic model where citizens have been paying taxes and yet governments have failed to fulfil their requirements (Van de Walle et al., 2008). The NPM reforms require public officials to consider the nature of services citizens need from their government. This is supported by Pollitt (1993) and Hood (1994), who argue that citizens must be given more power to have more choice regarding their own resources. In other words, people should be perceived as customers with all the rights and entitlements to demands services. Osborne and Gaebler (1992) are of the opinion that customers have to be given first priority by building structures which are responsive to their needs. Customers know the value of choice, and it is important to put resources in their hands to choose what is important for them. However, there is a challenge in implementing this right of citizens due to resistance of public officials in many sectors. This has meant a mismatch between resources and people's choices.

6.2.6 Conclusion

We can conclude that NPM is relevant and applicable in Tanzania. The model has helped to improve government operations in Tanzania considerably. Despite the fact that NPM has improved delivery of services, there are many factors affecting its application. Manning (2001) explains why NPM has not been effectively implemented in developing countries as well as could have been expected. He argues that sub-Saharan countries are basically different from the advanced countries because public expectations of governments differ considerably.

In addition, there are weak legal frameworks and lack of a strong central institutional arrangement with clear political, administrative and coordinating leadership. Furthermore, insufficient autonomy and lack of a sense of ownership to manage and carry out the reforms have affected mechanisms for local accountability at the local level. There is a series of instructions on

how to do things from the central government which interferes fiscal autonomy at the most basic level. As a consequence, the system in the government is still deficient and corrupt and has led to complications in service provision.

The next section discusses the findings on the applicability of NPM in the education sector.

6.3 New Public Management in the Education Sector

Various scholars including Hood (1991) perceive NPM as a framework of general applicability. Diefenbach (2009), Pollitt (1990) and Cohen et al. (1999) suggest that the ideas of New Public Management (NPM) are intended to fit all public service sectors such as local and central government, education institutions, health services, the criminal justice system, police forces, the legal profession, and professional service organisations. Sharing a similar perspective Hughes (2008) considers NPM as a chameleon, while Minogue (1998) and Sarker (2004) regard NPM as a solution to socio-economic problems.

For Gruening (2001), Minogue (1998), Simonet (2008) and Sowaribi (2005), NPM emerged in the education sector as a response to deterioration in the quality of education in Europe, US and Canada. Other scholars found that NPM brought an increase in school budget as students' academic performance got worse, and social ills in schools were on the increase (Boston et al., 1996; Cohen and Eimicke, 1998; Ferlie et al., 1996). However, the specific factors influencing the applicability of NPM in the education sector in Tanzania comprised international policy transfer, policy changes within the education sector and reforms as well as new ways of managing the education sector.

6.3.1 International Policy Transfer

The current research findings reveal that international policy transfer was done through various agents such as international aid agencies, global movements towards improvement of service provision and the forces of globalisation. The internationalisation of EFA policies was made possible through globalisation and contributed many education reforms in countries such as Tanzania and South Africa. Correspondingly, international donor agencies have also played a crucial role in sub-Saharan nations by imposing NPM ideologies on how they can better implement the international commitments to education. This is in line with the findings which indicated that several donor agencies have contributed to transfer of the education international

policies to the systems of education of the African countries. The achievements of this international initiatives have attempted to reduce unequal access and fairness issues facing less developed countries in the process of expanding their education systems. However, this is contrary to Tenga (1999) and Brock-Utne (2000), who found that internationalisation of NPM reforms in the education sector under programmes such as SAP and HIPC advocated by IFIs has affected equity issues in the provision of education in Tanzania.

Generally, Tanzania has experienced a negative impact on the education system with structural adjustment policies. Inequalities have been observed in the education system where disparities in terms of gender, region and class have been the outcome of the policy. Actually, SAP has worsened the education sector in Tanzania. The failure of SAP in the late 1980s led the international financial institutions and other donor countries to introduce another initiative, the Highly Indebted Poor Countries (HIPC). The HIPC came as an initiative to reshape the public sector operations in the provision of public goods and services (URT, 2013). A number of reforms have been influenced by administrative doctrines called NPM. The ideas were taken on board in the education sector reforms in Tanzania. As a result, the new Education and Training Policy (ETP) was formulated and officially announced in 1995.

6.3.2 Education Sector Reforms

The economic crisis of the 1970s and 1980s was one of the factors which led the government to initiate changes in the education sector. The findings relate to observations by Fusarelli and Johnson (2004), Peters (2001) and Terry (2003) who found that the education sector faced tight fiscal constraints. It was from the aforementioned that several initiatives were taken on board to reform the sector in order to face the emerging challenges. According to the World Bank (2008), other factors that led to the education sector reforms in sub-Saharan Africa were the demands of globalised world in terms of market and technology and the growing demand for better access, gender parity and quality. These have also contributed to education developments. These demands have affected the organisation, administration, and accountability of the education sector across the world and turned to the NPM to reshape its organisations.

The observation of Mushi (2006) couples with the findings of the study that the education sector reforms in Tanzania were associated with the challenges of 1980s which led to unprofessional conduct and operational disorganisation that contributed to wasting the few available resources.

URT (2004) narrates that throughout that period, problems such as poor quality education, low enrolment rates and inequitable provision of education emerged. As a response to these problems, since 1990s Tanzania opted to NPM as a broad public sector reform agenda. It is within that context that the Government introduced the ETP in 1995 and the ESDP in 1996. The two comprehensive programmes meant to transform the education sector into a system which is completely efficient and outcome-based (URT, 1999; 2008).

Furthermore, Mwaikinda (2007) points out that decentralisation was amongst the reasons for education reforms in Tanzania. The reforms were needed in order to complement the government's efforts towards various forms of decentralization such as deconcentration (strengthening of districts, councils and regional departments of the ministry of education), devolution (functions given to LGAs) and delegation of responsibilities to school councils. Moreover, the reforms were targeted to engage different actors and agents; nongovernmental organisations, the state bureaucracy and international aid agencies working together to improve education.

6.3.3 Policy Changes Within the Education Sector

With reference to this aspect, the findings have revealed that Tanzania has seen an ambitious set of policy reforms in education since 1995. A series of global and macro-economic policies were the reason for the adoption of NPM ideas in ESDP, ETP, PEDP and SEDP. NPM approaches were considered appropriate for countering socioeconomic challenges experienced by the country since 1990s. Sumra and Rajani (2006) agree that policy reforms have dramatically transformed the state of education in Tanzania, as certain administrative duties are delegated to lower levels. However, Limo (2001) observed some serious challenges in the way schools are managed in Tanzania. Powers have concentrated at the centre and act as a great obstacle against efforts to promote education in terms of quality and quantity.

A similar observation was noted by Fusarelli and Johnson (2004), who reports that education policies across the world have changed dramatically as a result of market forces and pressures of globalisation. The World Bank (2008) affirms that globalisation has contributed to the changes in the education policies because of the global demands in terms of expertise in ICT, as well as the need for knowledge and skills for solving complex issues across the world. In order to

accomplish these global demands, individual countries were to formulate new policies that could change the objectives, structure and curriculum of their education systems. It can be argued that at that particular time, the NPM policy was well published and implemented and it was expected by different countries that it would result in positive outcomes in the education sector in sub-Saharan countries.

Furthermore, Mestry (2013) opines that the impact of policy changes has contributed a lot to the introduction of NPM reforms in the education sector. The intention was to ensure citizens' participation and democratic control in decision making. Mwaikinda (2007) contend that changes in education policies in Tanzania have been evolving over time to make the sector more effective. The move towards policy changes in the education sector was to expand enrolments, improve the infrastructures and allow access to books and teachers. With the adoption of NPM ideologies in the policy changes in Tanzania, there have been major improvements in the education sector. However, with these notable improvements, there is still a long way to go in terms of qualitative improvement in Tanzania.

6.3.3.1 The 1995 Education and Training Policy

The findings have revealed that the 1995 Education and Training Policy emerged as the initial stage towards education reforms in Tanzania. It is during this period that the education sector was highly centralised and that the policy came as important initiative towards decentralising the administration of the education sector. The power to manage the education sector was brought down to regions, districts, communities and training institutions. Even though this policy provided a light on the education reforms, it was very general and could not provide clear and specific strategies on how to facilitate the realisation of reforms.

It can be argued from the findings of this study that the ETP 1995 adopted similar initiatives from NPM model as a way to address the problems facing provision of basic education in Tanzania. All interventions such as delivery of quality education, autonomy in decision making, transparency, accountability and good governance correspond with the NPM ideologies. In addition to that REPOA (2012) indicates that the ETP 1995 is the outcome of global initiatives after the country has entered into agreement with the IMF and the WB in 1986. The agreement with these international organisations exposed the education sector to global policies that were

seen appropriate to overhaul the education sector in Tanzania. Since the ETP was to be the new policy that would guide the education sector in the era of neoliberalism, some ideas of NPM such as devolution, partnerships, cost effectiveness and community owned government were incorporated in the ETP 1995.

URT (2001) declare that ETP aimed at localisation of education and it has integrated itself with the LGRP which came into effect in 2000. The intention was to collaborate with the LGAs and the communities around schools in order to improve cost efficiency of education. This was possible through policy emphasis on restructuring the management of education where more authority was devolved to LGAs, communities and schools. Furthermore, much emphasis was put in increasing the level of economy in schools. Following the ETP initiatives, a strong foundation was set for subsequent programmes such as the education sector-wide approach (ESDP) which was established two years later to further these developments. ESDP went simultaneously with SEDP and PEDP and the key emphasis remained collaboration amongst key stakeholders. All these programmes drew the ideas from international initiatives such as Education for All (EFA) and the Millennium Development Goals (MDGs).

6.3.3.2 Primary Education Development Planning (PEDP)

The findings showed that PEDP came up as the first outcome of the education sector development plan. According to URT (201:13) "PEDP reform aimed at empowering the local communities and the schools by delegating responsibility from the central and council level to the school level". These changes in governance at the local level were cited in article 146 (1) of the national constitution.

The findings are in line with MOEVT (2008), which stated that PEDP was designed to match with the Local Government Reform Programme (LGRP). Of note is that schools were planned to be placed under the ownership of communities at the local level. Therefore, PEDP institutional arrangement had to consider the capacity of local institutions to plan, budget and implement development activities of their schools. All these are consistent with the NPM ideologies of decentralisation by devolution as highlighted by LGRP.

Similar findings were observed by Policy Forum (2007), which adds that the Primary Education Development Programme (PEDP) helped to set up school management at the local level.

Likewise, REPOA (2012) elaborates that the PEDP calls for public involvement through representatives who are democratically elected and with the obligation to oversee the strategic plans of their schools and monitor these plans through development activities within their schools. In addition to that Makongo and Mbilinyi (2003) note that PEDP emphasises on the overall transfer of important obligations such as decision making over control and management of educational resources to the municipalities, councils, communities and schools. This initiative is complemented by the LGRP. As a result, people become part and parcel of the overall improvement of their schools.

Generally, REPOA (2007) and HakiElimu (2007) conclude that the shift of management was positive. REPOA (2012) also notes that before the NPM reforms in the education sector in the mid-1990s, the provision of primary education system was completely centralised. Additionally, Therkildsen (2000) and Mushi (2006) found that there was lack of community ownership in the management of the schools. The central government involved itself in the determination of the overall improvement of the schooling environment, procurement of supplies and management of expenditure in local primary schools.

6.3.3.3 Secondary Education Development Planning (SEDP)

SEDP, like other education programmes, is the outcome of ETP 1995 and the ESDP. The findings have revealed that SEDP has been reflected in the NPM ideologies in several ways. However, in most cases, it has been reflected through devolution of management and supervision of secondary schools from the centre to LGAs. This devolution intended to improve access, equity and quality provision of education at local level. The findings are also similar to what was found by Twaweza (2011) on issues of capacity building, quality improvement and community participation. The elements researched were decision making, reporting, financial management mechanisms and accountability in the provision of education. These operational elements are compatible with what has been emphasised by SEDP.

As observed by the study, improved access is a result of the growing number of schools in Tanzania. The findings show a dramatic increase of schools between 2004 and 2009 as a strategy towards improving access and equity. This finding relates to what has been observed by Policy Forum (2007) in terms of increased number of schools. It was found that impressive increase of

schools under SEDP was due to the target set by the government of building two secondary schools in each ward across the country. However, some communities have raised concerns that they were pressurised to construct schools in which their ownership is very little. This is against the SEDP policy, which insists on the willingness of stakeholders to participate in the development of the education project.

Generally, SEDP has brought massive changes in the management and administration of secondary schools. It has transformed the systems and structures of secondary education, leading to changes in school roles and functions of the community. With the implementation of reforms such as decentralisation by devolution, secondary education has managed to improve accountability and fairness in the provision of education. It has increased the number of schools, student enrolment, and improved provision of teaching and learning materials. All these elements are the key attributes of NPM.

6.3.4 New Ways of Managing the Education Sector

Several studies such as those of Simkins (2000) and Jarl and Persson (2011) note that the focus of NPM on the principles of market economy has significantly changed the structure and organisation of education system. Fusarelli (2003), Terry (2003) and Fusarelli and Johnson (2004) add that the market-based practices have made the educational institutions more practical in their operations. Other strategies such as the engagement of the community in important decision making are amongst the practices aimed at freeing schools from red tape and bureaucracy. The assumption of these new ways of managing the education sector primarily focused on enhancing the collective bargaining of schools seeking to make them more efficient and productive.

Moreover, the World Bank (2011) comment that decentralisation was a new way of speeding up the quality of public services at the local level. However, it was not confirmed from the findings of other empirical studies whether it brought positive outcomes in social service delivery. On the other hand, new ways of managing education sector were first embraced by the OECD countries. According to Downess (1988), Taylor (2009), Parsons (2010), Peters (2001) and Terry (2003), initiatives such as school choice reforms, No Child Left Behind, School Financial Management Initiative (FMI) in 1982, School Based Management (SBM), Local Education Authority (LEA)

and people's panel in 1998 emerged in America and Europe. They were formulated out of the NPM ideologies in order to ensure quality provision of social services at local level.

Jarl and Persson (2011) note that NPM has removed the complexities of the hierarchical structure in the central ministries and introduced a more flexible system at the decentralised level. The management of schools has shifted from central ministries to local government authorities. However, other studies revealed that NPM elements were considered inappropriate for education. An example was given by Ladd (2002), who advance that the voucher system is an obstacle for poor parents who are not able to exercise their choice due to limitation of resources.

In Tanzania, REPOA (2012), Rajani (2003) and Makongo and Mbilinyi (2003) observe that organisational reforms at local level associated with PEDP and SEDP can be considered as an example of the outcomes of the new ways of managing education at the decentralised level. The two programmes were manifested by NPM and Dakar Framework for Action and both emphasise community participation through democratic procedures in the selection of school committees answerable for the welfare and general development of school.

However, Santizo Rodall (2009) argue that the NPM principles may not be simply implemented in education sector. Osborne and Gaebler (1992) and Santizo Rodall (2009) say decentralising authority in public sector organisations such as education may have effects other than expected outcomes regarding participatory decision-making. This is because decentralisation has to do with changing the role of the state; where the bureaucrats will be excluded from governmental policies at the local level, while empowering citizens through collective participation. This arrangement has been criticised by the systems of government which are highly centralised. Therefore, apart from this challenge, NPM has been recommended as a means to achieve decentralisation as it opens up possibilities for new systems of management.

As highlighted in the discussion, this study reveals similar experiences. Key among these is the fact that there are new ways of managing education such as autonomy in the education sector. The management is independent of other ministries and there is a shift of administration from the central to local levels, as well as in systems of accountability. Other aspects include new ways of

managing schools such as school based management, sharing of powers amongst stakeholders, formulation of SGBs, emphasising the role of school managers, the decision-making powers of DED, DEOs, SMT, councillors, MPs and other stakeholders.

6.3.4.1 Central Administration to Local Government Authorities

Ayee (2008) found that many scholars in Africa support decentralisation as a means of reversing concentration of administration from the centre to the local government. They believed that the shift of power was meant to improve the effectiveness and quality of public services as lower levels feel the sense of involvement in control of service delivery.

The findings of this study revealed that with the new way of changing administration from central to local level, there is a separation of policy formulation and implementation by the two ministries responsible for education. These are Ministry of Education and Ministry of Local Government Authority. This finding is similar to what has been explained by Hood (1991) on the tenets of NPM. According to Ayee (2008), what has been explained by Hood is all about the transfer of resources and specified responsibilities from the central government to local government units. More illuminating discussions are found in the work of Osborne and Gaebler (1992), who stress a catalytic government which is steering rather than rowing. This means that in decentralised arrangements, the central government should concentrate on policy formulation and support other institutions to deliver services and meet the community's needs.

The findings of this study also reveal the relationship between the two ministries (MOEVT and PMORALG) which deal with the education sector. Ayee (2008) says that the relationship between the local and central government must be mutual in terms of cooperation and partnership and not of master-servant or principal-agent. However, the findings of this current study showed that the two ministries responsible for education do not have harmonious relationships. As a result, the MOEVT has been withdrawing from many responsibilities leaving a lot of responsibilities to PMORALG. This has significantly overburdened PMORALG, making it inefficient. This is well explained by Ayee (2008) who found that poor support by one ministry for another is caused by arguments over financial resources. Androniceanu (2007) and Walsh (1995), in the United Kingdom have made similar observations where lack of cooperation was observed in the efforts to transfer management across the public services. The Treasury and the

FMI's were reluctant to lessen centralised control to various segments of the civil service. As a result, there was a serious resistance throughout the public service.

The findings further revealed that the shift of administration from central to local levels was in line with the transfer of financial decision-making to the local level. This shift is against Ayee (2008), who argues that the transfer of decision making from centralised to decentralised levels can lead to an increased waste of public funds. This is also contrary to Van de Walle (2009) and Boyne (1996), who support the key assumptions of NPM, one of which was that decentralisation leads to better performance.

Further arguments against the shift of decision making were based on the fact that locally elected representatives lack experience as well as training on how to manage financial resources. In most cases, they are outsmarted by top government officials or local bureaucrats in financial decisions. However, this argument was criticised by some literature which hold that sometimes, even more waste appears in the central government than in the local government. World Bank (2011) supports the influence of decentralisation in controlling corruption. However, Crook and Manor (2000) comment that petty corruption is common with decentralisation compared to grand theft by central governments.

On the other hand, Polidano (1999) believes in centralisation, claiming that it controls abuse of power and generates its own pressures, checks and balances to fight against corruption. Likewise, for decentralisation to be successful, actors across the system need to be familiar with their responsibilities and be held accountable. Ayee (2008) and Republic of Ghana (2003) say that decentralisation gives more opportunities to more people and more institutions to promote responsive and accountable governance. As highlighted in the findings, decentralisation to local government levels may not be sufficient if the capacity of school committees is not enhanced in addition. This is in line with Mestry (2013), who cautions that since decentralisation needs stakeholders to participate at all levels, the local capacity must be enhanced for governance at local level to have a direct impact on issues that concern them. This may avoid inequalities of power and influence.

Similarly, Simonet (2008) found duplications, overlapping and increased complexity in the

decentralised systems. On the other hand, Landrain (2004) found that lack of coordination in countries such as Italy, caused misunderstanding to regional and state responsibilities and increasing inequalities. Drucker (1985) adds that to avoid overlapping of responsibilities, decentralised units should be autonomous with their own mission and separate staff. This will enable the government to reduce the number of civil servants but deliver more public services.

6.3.4.2 Autonomy in the Education Sector

With respect to autonomy in the education sector, the research findings have revealed that there are structures and policies addressing the autonomy of education sector. However, the education sector from the district level down to school levels experiences limited autonomy to implement their decisions.

Giving autonomy to schools is one of the prerequisites towards effective implementation of the NPM reforms. Some findings from previous studies also confirm those of this study. As advanced by Common (2001), NPM was perceived as a device for improving autonomy of public sector organisations. The success of NPM in countries such as New Zealand was contributed by the will of the central government to devise a chain of contracts which gave autonomy to the local units in expectation of getting better results from them.

Jarl et al. (2011) report that NPM has been considered as a changing agent in the education sector to an extent that it has turned schools into semi-autonomous organisations in countries such as Sweden. Similarly, REPOA (2012) adds that in order to increase wider access to quality education, the LGA must achieve their autonomy as an incentive to improve education operations. URT (2007) suggest that an autonomous LGA is needed to devise the means and systems to ensure efficient flow of resources in the education sector. This means that education institutions must have more power and freedom over the use of funds allocated to them. Though Tanzania has introduced market economy, the country has retained its state superiority in its operations. There is a unitary treasury system which gets nearly all fiscal revenues on behalf of the government, while the central government has continued to define overarching state rules for the entire public services.

Furthermore, institutionalisation of management structures under decentralisation has given

lower level institutions limited autonomy in decision making regarding the management of funds. This is in line with the findings of this study in which it was observed that there lies limited autonomy in district level officials such as DED, DEO and head teachers. These personnel have not been autonomous in the implementation of activities related to finance. Still, there are plenty of instructions from higher authority. This is contrary to the directives of URT (2007), which make it clear that local government authority would be more autonomous in determining their own priorities, administrative issues, personnel and financial affairs.

A similar situation has been observed in Uganda. Mushemeza (2003) reports that the budgeting processes of schools at local levels are interfered with by the central government. This is because the district councils which manage schools depend on the financial resources from the central government, which limits their autonomy.

6.3.4.3 Sharing Powers amongst Stakeholders

The two ministries, MOEVT and PMORALG are required to honour segregation of powers and division of responsibilities. These findings are consistent with the assumptions of NPM model. As observed by Arnott (2000), Ferlie et al. (1996), Jarl et al. (2011) and Raab (2000), the NPM model has embraced sharing of powers amongst all stakeholders in organisations.

The findings concur with those of MOEVT (2008) which report sharing of powers amongst stakeholders in Tanzanian schools. Ngwilizi (2002) points out that sharing powers is demanded by Article 146(1) of the Constitution which emphasised transfer of authority to people. Citizens are therefore entitled to the planning and execution of development programmes within their locality. Schools were supposed to be more practical in supervision of the development planning and monitoring as a result of direct support from the community, government and school committees. Correspondingly, REPOA (2012) adds that the community's awareness and participation in school affairs was anticipated to decrease and perhaps eliminate misappropriation of public funds.

The findings also reveal that even though there is public sharing, citizens should participate in decision making processes. Public sharing in education is about making local leaders and school accountable and responsive to the demands of the wider society; for them to create a favourable

climate in school, for the teachers and students to enjoy teaching and learning and for the parents to participate effectively in school management.

6.3.4.4 School Based Management

The findings revealed that school based-management is a means to integrate the views, opinions and concerns of students, professionals, parents and other key players in a way regarded to be relatively most formal. Caldwell (2005) conceptualises the concept as the organised shift of responsibility and authority of schools, aiming to make them make decisions on important issues affecting school strategic plans, school environment, and ways these issues are addressed in the national policies. This understanding is similar to what has been portrayed in the Education Act 1978 and Local Government Act where the main themes were on decentralising the management of schools.

The findings also reveal that involvement of local communities is an essential element of school based management. This is in line with what MOEVT found in 2008 that schools in Tanzania are in the initial stages of school-based management. This is due to the fact that even though the central government is allocating capitation funds in schools, the community has also started to contribute to general school administration. The community takes part in the construction projects of schools. It is expected in the future that there will be more achievements and efficient use of resources in the education sector.

The findings further indicated that the formation of school bodies and prevalence of localisation has improved school-based management in Tanzania. Vabo (2009) adds that NPM ideas such as decentralisation are at the heart of local-based management. In view of Sehested (2002), ideas such as school based management are a result of NPM efforts to introduce new governing structures such as user boards and community councils. The focus is to integrate citizens in the governing of public services.

Reporting on similar findings, the World Bank (2008) found that school bodies and parent teacher association (PTA) make a significant contribution to the quality of education as they oversee academic and financial tasks within the schools. Other authors such as Booth and Dunn (1996) and Cairney (2000) revealed that schools get many benefits from parents' involvement in

the management of schools. Studies by Wolfendale (2002) and Wolfendale and Bastiani (2000) found that parent involvement in school management improved school effectiveness. This was similar to the work of Ng (1999), who found a remarkable improvement in schools in Hong Kong as a result of integration between parents and school management. Likewise, parent involvement was found by Ismail and Abdullah (2013) to improve the performance and decision-making processes. However, the World Bank (2008) notes a challenge of many school bodies lacking the necessary capacity to manage in the education sector. In Tanzania, REPOA (2012) and TEN/MET (2003) found that school bodies do not have full authority on school management. In some situations, school bodies and PTAs have been used as sources of funds in schools rather than the voice of making a difference in the academic side of education.

6.3.4.5 Systems of Accountability

The research found that systems of accountability help to ensure good performance in the education sector and schools in general. This is in line with Simonet (2008) who observed that NPM reforms have demanded accountability in order to put greater emphasis on outcomes in public sector organisations. URT (2007) state that the main concern of accountability systems is to improve financial management in local government authorities (LGA). These efforts were originally concerned with making LGA more transparent and accountable.

Furthermore, Larbi (1998) and Siddiquee (2005) write that many developing countries have attempted to actively support accountability as a part of the public sector reforms, but their states remain weak compared to developed states. This is similar to the findings of this study, which revealed that accountability in the education sector of Tanzania has been weak due to administrative structures. The sector is supervised by three ministries and many more authorities, making schools accountable to many players. Jarl et al. (2011) opine that within schools, teachers have to be accountable to each other and to stakeholders such as parents, politicians, civil society organisations, and non-governmental organizations. Furthermore, Jarl et al. (2011) say that "teachers are liable for the performance of the school, and responsibilities such as planning, budgeting and evaluations". As a result, the reporting mechanisms are confusing. This is contrary to NPM. According to Pestoff (2011), NPM requires the public sector organisations to devise and implement suitable models of accountability which facilitate clear division of responsibilities between sectors and subsectors within the public administration.

REPOA (2012) reveals that systems of accountability are successful when there are effective frameworks for public management. URT (2007) also confirms that effective accountability leads to better institutions and diligent mechanisms in the teaching and learning processes and in the control and management of school economy.

6.3.5 Conclusion

The foregoing sections have discussed how NPM works in the education sector in Tanzania. It can be concluded that NPM as a framework of general applicability was adopted to work against a number of problems which were endemic in the education sector in Tanzania. It has significantly changed the operation of the education sector in Tanzania.

The model was transferred as a policy through various agents such as international aid agencies, global movements towards improvement of service provision and the forces of globalisation. The NPM ideas were diffused into the new Education and Training Policy (ETP) following an agreement with the WB and IMF. As a result, the education sector reforms in Tanzania, were formulated and officially announced in 1995. From 1995 onwards, NPM ideas in the education sector were guided by relevant and enabling legislation to make them work.

In the education sector, NPM has been implemented through new ways of managing education which use doctrines such as devolution of management, capacity building, quality improvement and community participation. Other similar elements embodying operationalisation of NPM are decision making, reporting, financial management mechanisms, autonomy in the education sector and accountability in the provision of education. With the adoption of NPM in Tanzania, there have been major achievements in the education sector. However, despite notable improvements, there is still a long way to go in terms of qualitative improvement in the education sector of Tanzania. The next section presents discussions on the ways accountability, facilitates rational use of school funds in Tanzania.

6.4 NPM Facilitation of Rational Use of School Funds in Tanzania

The findings of this study reveal several factors influencing rational use of school funds in Tanzania. The factors are: the nature of accountability in the education system and the way key players work to implement procedures in the management of school financial resources. The findings further revealed that the procedures that facilitate rational use may be grouped into two

categories; those involved during the flow/allocation, and those involved during utilisation such as budgeting, reporting, and auditing.

6.4.1 Nature of Accountability in Tanzanian Schools

World Bank (2008) reports that the nature of accountability refers to the organisational framework that represents different groups within an organisation or an institution. Khan (2007) adds that in order for accountability to work effectively, it needs the legislatures to state categorically its requirement at all levels of public management. This will help to make actors within the public management understand the rules that guide accountability in their departments.

This study revealed that the nature of accountability in Tanzania is guided by the following Legislative frameworks: The Local Government (District Authority) Act No 7 of 1982, the Urban Authorities Act No 8 of 1982, the Local Government Finances Act of 1982 revised and amended editions in 2000, and the Public Service Act (2002) and Regulations (2003). The findings are in line with public choice theorists, which have suggested the need for creation of legal mechanisms against exploitation of the majority by minority (Tullock, 1965). The laws must be in place to empower lower-level actors to enforce contracts and avoid the occurrence of corruption practices (Diefenbach, 2009; Moe and Gilmour, 1995; Schachter, 1995).

The findings are also similar to those from studies of Brinkerhoff (2001), Xaba and Ngubane (2010), which state that an appropriate legal framework which includes constitutional provisions, laws and regulations have guided accountability in important financial aspects. These aspects include allocation and actual use of fiscal resources, using the tools of budgeting, accounting and auditing.

Similar findings have been observed in other sub-Saharan African countries. The Venice Commission (2007) remarks that South Africa is known for putting in place accountability systems supported by legislative and regulatory provisions. The key is the Act no 1 of 1999 which was amended by Act 29 of 1999. This Act emanated from the Public Financial Management Act (PFMA) which guides financial policies and regulations. The intention was to enhance the public sector with financial regulations in order to maximise service delivery.

Mestry (2013) adds that the South African Schools Act and Employment of Educators Act (SASA) were the framework for guiding the nature of accountability in South African education system. According to Clarke (2007:284) and Dean (2004:114) the "Act emphasises a partnership between parents and the government, and ultimately aims to devolve maximum decision-making power to SGBs". Therefore, the responsibility of SGBs apart from planning process; they are the full control of funds, while directorate of education in districts and councils, has remained with very little influence in a schools' finances.

In Uganda, Mushemeza (2003) found that the financial and accounting regulations of 1998 were issued to ensure financial accountability in all administrative units. Hakikazi, REPOA and TGNP (2012) provide the following legal and policy documents which have acted as outlines for accountability in Tanzania: The Constitution of Tanzania, and the planning and budgeting guidelines issued by PMO-RALG. Policy Forum (2008) also adds the Procurement Act and regulation which govern procurement of goods and services in both local and central governments. Other legislation is the Public Finance Act No. 6 of 2001, which was revised in 2004, which talks about the public money to be audited by the controller and auditor general (URT, 2004).

However, the nature of accountability linked to legislative frameworks has been challenged by some scholars. Patton (1992) states that accountability in public sector organisations is not judged by the policies that have developed it but the degree to which the specified objectives have been accomplished. Thus, accountability has become a framework in the management of public sector for commonly making civil servants accountable for their actions and responsive to consumers of public services (Broadbent and Laughlin, 2003). It is therefore realised where all key players have a clear understanding of their responsibilities and clearly defined roles in well-defined structures (Funnell, 2001).

6.4.2 Key Players in Accountability

Khan (2007) recommends that the key players in accountability are citizens, non-governmental organisations, public servants at the operational level, heads of departments such as ministers and senior civil servants. The two categories of players make accountability happen in such a way that the top civil servants hold lower officials accountable for proper implementation of

programmes and attainment of results. Furthermore, anti-corruption agencies and audit institutions are other investigating organisations, who are also involved in implementing a well-functioning system of accountability. The civil society organisations such as local NGOs and internal media also have a stake in disseminating information issued by the government agencies and departments in order to ensure proper functioning of the accountability mechanism. An effective system of accountability would necessitate that all these players from top officials, the budget officers, heads of accounts and the auditors perform their functions and discharge their obligations efficiently, effectively and economically.

The findings of the study disclosed that key players are officials from ministerial level to those at school and non-officials at ward and village levels. Every player from this arrangement has a part to play in the management of schools. The findings relate to the principles of NPM which require those who hold power, to be responsible to demonstrate the way they have employed their authority to execute their functions/tasks appropriately in order to ensure effective delivery of school services (Samaratunge et al., 2008; Robertson 1993). On the other hand, the findings also relate to Mestry (2013), who establishes that the principal and SGB under SASA in South Africa are the most important players responsible for the management of the school. It is revealed that their mutual relationship is reinforced and the executive matters have been shifted to the SGB, while the principal has the responsibility of the general administration of the school. The principal reports to two levels; within the school to the BOG and the PTA on general matters and fiscal resources and to the DEO on academics and administrative issues. However, in some situations, the school head and BOGs have been criticised for poor dissemination of information.

It was also found that given prevalence of a number of players in the education sector, the level of participation has increased. These have to some extent made people and the community at large happy that their concerns are being taken on board. This is supported by Van de Walle (2009) and Coupland et al. (2008), who point out that greater stakeholder involvement in decision making is amongst the essential needs of NPM in enhancing accountability. MOEVT (2008) observed improved participation of school committees, communities and village governments in school matters. The study also noted regular meetings after the inception of PEDP and SEDP that suggest an improvement in participation by actors in school development

planning.

Doyle and Wells (1996), Wong (2003) and Musera et al. (2012), in their studies found that accountability facilitates involvement of key players in decision making, which invariably results in positive outcomes in schools. However, Duma (2013) cautions that accountability brings challenges in the relationships between actors in schools. In some situations, the involvement of parents in school affairs especially in the oversight role makes some principals perceive their job as too complicated while the rest feel that too much involvement in the governance of schools negatively affects professionalism. Attesting to this thinking REPOA (2012) found that head teachers in some schools just give a brief picture in the teacher-parent gatherings of what the school plans to implement in the future. Usually, such proposals are not disclosed to parents at earliest time, so they lack necessary inputs for critical discussion during the meetings. This suggests that in some situations, the participation of key players in school planning has remained rhetorical.

6.4.3 How Accountability Institutions Work in the Secondary Education Subsector

The research findings reveal that accountability institutions are different organs from the central government through local government to schools. It was found that the logic of accountability institutions is to facilitate effective performance of the sector and to ensure that each organ plays its roles effectively and ensure rational use of school funds. The concept of accountability institutions came from the public choice theory which suggested ways to correct problems of bureaucratic organisations. Public choice theorists intended to ensure decisions on administrative and financial matters are conducive to improved performance. Following these emerging paradigms Niskanen (1971) and Boyne (2008) propose a spread of vertical and horizontal units rather than a single tier in order for accountability systems to perform better.

It has been advanced that the structure of the government organs such as executive, legislature and judiciary influence the nature of accountability institutions of a particular nation (Cheyo, 2007). Lindberg (2009) adds that the nature of accountability institutions is dominated by bureaucratic accountability which emphasises high control, but runs downwards from top managers to lower levels. It is mostly dominated by a series of instructions, rules and regulations from higher levels. It restricts the right of managers at lower levels to question the operations of

senior bureaucrats. The reason behind this is that the traditional accountability gives special consideration to seniors to influence and often direct juniors about work conditions. This reflects conceptualisation of the nature of accountability institutions in the education sector in Tanzania. Those departments at the top have the powers to influence accountability below, but little flows in the opposite direction.

According to World Bank (2008), accountability structures require players to take responsibility and demonstrate their performance in light of the set objectives. This indicates that the accountability system requires a degree of sharing amongst these players by defining the roles of each category. Hence, staff in the ministry and across the system are answerable for achieving the goals stated in their job descriptions, vision and mission of the government; thereby making schools responsible to academic performance of children to a certain degree of expertise. The system is also expected to be academically and financially accountable to the community and parents. This arrangement enables resources to be used wisely in order to meet the intended objectives (OAG, 2002; Cunningham and Harris, 2010). However, Mestry (2013), argued that the establishment of accountability institutions without appropriate legislation and structures may lead to contradictions and conflicts in the management of schools.

6.4.4 Rational Use

With regard to rational use, the study reveals that compliance procedures are one of the traditional ways used to ensure rational use of funds. It was further found that the financial rules and regulations guide actors in the decision-making processes in the utilisation of school funds. With regard to sources of funds in schools, results indicate that the funds are from various sources such as the central government through capitation grant and donor support aimed to enhance capacity building, infrastructure development and teaching and learning materials. It was also revealed that other contributions are obtained from citizens, politicians, corporate companies through social responsibility funds and tuition fees from students.

6.4.4.1 The Flow/Allocation

Regarding the flow of school funds, the study shows that the policy requires money to flow on a quarterly basis. It was also found that the flow relates to the number of students in school. Further, findings revealed that the capitation amount has been declining from year to year

because the set amount of 25,000 Tsh has not been easily obtained. The amount received range from Tsh 1000 up to 5000 Tsh per student. This implies that the flow of capitation grant is contrary to what was actually stated in the policy.

In relation to the research findings discussed, Mayston (1998) and Agyemang (2008) highlight that the flow or disbursement of public funding is an important feature of resource management in public sector institutions. This is in line with a study by Osborne and Gaebler (1992) which set NPM based policies as significant tools for effective resource allocation and coordination. This study reveals that resources flow or allocation has been simplified by the design of formula based models. The funds allocated in Tanzania adhere to formula of capitation grant, development and capacity building grant. Similarly, Heald and Geaughan (1994) and Agyemang (2008) acknowledges that the formula based mechanism is widely used to allocate fiscal resources to public sector institutions based on explicit calculations which take into account the needs of recipients. Many other scholars such as Mayston (1998) support the approach of formula funding in the flow/allocation of public resources.

The study indicated further that the grant traditionally flow from the central government through treasury, PMO-RALG to school bank accounts to ensure that every school receives the money. Community members are anticipated to complement the state's initiatives in terms of funds or any material as well as assessing the way fund was spent in school. REPOA (2012) adds that there are also fiscal support from the private sector, foreign embassies and civil society organisations (CSOs). In schools, for instance, there are growing efforts towards income generating activities (TEN/MET, 2003). Some literature sources such as URT (2001), Policy Forum (2009), Rajani (2009) and REPOA (2012) observed that capitation grant from the central government create a simple system to have fiscal resources getting into schools for quality improvements. Uwazi (2010) add that their main purposes include subsidising income lost to schools because of the freezing of fees by making real funds accessible at the school level.

However, Claussen and Assad (2010), Uwazi (2010) and REPOA (2012) found that despite 10 years of implementation of these initiatives, the flow of the school grant is still wanting in Tanzania. MOEVT (2008) report that the allocation of educational funds in Tanzania is somewhat complicated. While Hallak and Poisson (2007) note that the disbursements of funds

are reduced between sources of funding and their recipients. The school funds flowing from the treasury, PMO-RALG and MOEVT were remitted to schools through their respective councils. There were various sources of fund disbursements, something which has been regarded as inefficient. It was also revealed that schools entirely depended on grant from the central government despite the fact that they are inadequately allocated.

REPOA (2012) observed that in spite of freezing tuition fees in government primary schools in 2002, community still pays fiscal resources to schools. Contributions for desks and salaries of the security guards were noted in Mbeya District Council and in Singida Municipal Council. Such payments are against the policy because PEDP manuals do not allow any charges in schools. This means that contributions are an indication of insufficient allocation of the capitation amount which has been declining from year to year. Furthermore, irregular allocation of funds in schools is contrary to the policy which requires allocations to be made on a quarterly basis focusing on the number of students in order to enable schools implement their objectives. REPOA (2012) maintains that in order for social services to produce the expected socioeconomic effects, resources must be allocated with the maximum degree of success and productivity. Optimistically, a new system has currently been devised under PEDP and SEDP to enable funds to flow directly to school accounts without passing through LGAs.

6.4.4.2 Handling of Financial Resources in Schools

USCB (2000) describes handling of financial resources as procedures used to safeguard the funds intended to achieve objectives of a particular programme. McPhee (2006) claims that handling of public funds is grounded in the need for financial accountability, which requires those entrusted to account for wise use of funds. This relates to the findings of this study which reveal that handling of financial resources in schools is guided by regulations such as the Local Authorities Financial Memorandum (LAFM), the Local Government Authorities Tender Boards (2007-2011) revised in 2013, the Local Authority Accounting Manual (2010) and the Code of Ethics for internal auditing by Ministry of Finance. All these guidelines provide instructions about how money can be drawn and used.

The findings are also supported by INTOSAI (2001), which says that the policies and procedures require managers to create a conducive environment which helps to protect resources against

fraud, waste, abuse, and mismanagement within their organisations. In addition to that, in some countries such as South Africa handling of financial resources in schools is guided by school's finance policy. According to Mestry (2004) and Lekalakala (2006), a school's finance policy simply outlines the tasks and functions of stakeholders in relation to management of school funds.

Furthermore, Mestry (2013) says handling of financial resources in schools is explicitly explained in the SASA of 1996, EEA and the PFMA. The legislation mandates how schools should manage the allocated funds from the State Treasury in South Africa. Xaba and Ngubane (2010) add that legislation gives the school governing body the power to handle school funds. World Bank (2008) and Onderi and Makori (2013) recognise school heads as accounting officers in safeguarding the school financial resources in Kenya. However, it is opposite in Tanzania as most schools do not have a finance policy.

Therefore, one could argue that handling of financial resources is the primary task of managers. It is important for all managers in an institution to be accountable in the control of funds. Khan (2007) opines that the justification for holding public managers answerable lies in the very nature of their connection with the public funds. The managers in public organisations and institutions have a relationship of trust. The tax payers would like to know how well they execute their responsibility with regard to this trust.

6.4.4.3 Procedures in the Rational Use of School Funds

Fraser (2005) points out that a basic set of procedures is indispensable part of sound administration in any organisation. This is supported by Osborne (1993) who says that public organisations are driven by rules and budgets. Frederickson (1996) argues that rules prevent some abuse if they are efficiently applied. That may be the reason why public choice theorists such as Niskanen (1971) propose control procedures such as rules and regulations as a means to ensure rational use of public funds.

Onuorah and Appah (2012) add that a sound system of financial procedures will clearly spell out the checks and balances, ethical codes, criminal penalties and administrative reviews in order to ensure proper use of the public funds. Furthermore, Lewis (2003) and Onuorah and Appah

(2012) explain that the financial procedures should also comply with International Public Sector Accounting Standards which help to scrutinise both financial and economic transactions that take place within an institution.

Although this view may be most applicable in accounting for procedures used in enhancing rational use of funds, some other scholars like Zia and Khan (2013) have criticised a number of rules which are obstacles to manager's freedom to manage. Basic administrative guidelines should be less, easy to understand and constantly applied. Relevant regulations are those that directly support the principles of propriety, fairness and good stewardship of public funds. Deleon (2001) argues that lessening rules may results to wide organisational corruption due to individualistic behaviour of public service. Jun (2008) adds that NPM and post-NPM approaches came up not only to make public employees comply with new rules, procedures and incentives for implementing management goals and change initiatives but also to get rid of selfish behaviour.

Generally, financial laws, regulations and procedures are processes involved in the use of school funds. In most cases, they are indicated in financial manuals or Acts explaining fair use of school funds. Connected to that UCSB (2000) added that education institutions must comply with all applicable laws and ethical standards to ensure integrity in their transaction processes. According to OECD (2010), the procedures help to increase the financial performance of the school and ensure the school fund is well spent using the tools of budgeting, accounting and reporting. As highlighted in the discussion, this study found budgeting, authorisation/utilisation, follow-ups/reporting and auditing to be the most typical procedures used in observing rational use of school funds in Tanzania.

6.4.4.3.1 Budgeting and School Priorities

Polidano (1999) argues that the public sector reform across Latin America and Africa mainly focused on the rationalisation and strengthening of financial management systems such as budgeting. Dyer (2004) says that budget may only work if people participate in the budgeting processes. This is in line with the findings of this study which reveal that budgeting is a process which involves several players and processes.

The findings further reveal that the aim of involvement in budgeting is to enable citizens to hold government accountable for how public monies are managed, transferred and used. This finding is supported by Butler (2012), who envisions that involvement of different people in budgeting may help to reduce competing interests of individuals who want to maximise their own benefit within the process. This is similar to Policy Forum (2011) which states that the process provides an opportunity for the poor and marginalised to be heard. It also ensures that the priorities are set as per the nature of the budget items.

The most important thing is to ensure that the budget is comprehensive and the money is spent as planned (Dyer, 2004). This is in line with Gildenhuys (1997), Niemann, (2002), Cuomo (2005) and Xaba and Ngubane (2010), who observed that budget planning is an important mechanism used to ensure financial accountability at any stage over a certain period of time. If the budget does not provide a clear picture, it is very hard to understand whether spending allocations are commensurate with the priorities. Expounding the view, Cuomo (2005) and Niemann (2002) comment that a budget stands like a surveillance tool which helps the management to compare expenditures with genuine receipts and provide explanations for the budget discrepancy.

The findings revealed that key players are guided by financial guidelines and procedures during budgeting process. This is similar to Fatemi and Behmanesh (2012), who found that in countries such as Malaysia, government units comply with laws and regulations in order to plan their budgets. Lekalakala (2006) informs that the financial guidelines in South African schools act as budgeting tools to estimate and plan financial resources of the school. Neumann (1997) and Oosthuizen (2003) also reveal that the financial procedures are important since they create discipline during budgeting. Therefore, people who participate in the budgeting process who are barely knowledgeable about the rules risk setting unrealistic budgets (Dyer, 2004).

6.4.4.3.2 Authorisation and Utilisation

Data from the current research reveals that many laws have been enacted to control the use of public funds. The approval and use of public funds is guided by the Public Finance Act No 6 of 2001, Local Government Act and procurement procedures. It was further revealed that authorisation and utilisation of school funds involves a lot of complicated procedures. However, it is the arrangement that has been prescribed in the guidelines and must be followed.

The findings are supported by public choice theorists such as Downs (1967), who recommends legislative rules which guide collective decisions. Legislative rules help to reduce contestations that cater for special interests and expanding government expenditures. Buchanan (1949, 1954) and Tullock (1965) conclude that the legislation should be truly just and limit the power of special interests.

Similar findings were reported in South Africa. Mestry (2013) found that the allocation of school funds and the priority needs in South African schools are guided by legislation such as the Public Finance Management Act. The legislation guides the Department of Education on how the resources should be allocated and spent in schools. Mestry (2013) also mentions provision 16A and section 21 of the SASA which requires the funds to be deposited directly to school bank accounts and the principal to ring-fence spending of these funds.

Mestry (2004) and Lekalakala (2006) advocate that authorisation and utilisation at school level are the critical roles of SGBs. This is in line with the requirements of customer-driven government where the best way to tie spending with results is to give the resources to the customer and let that customers choose the service provider (Osborne, 1993). In this case, the customer in schools are SGBs while providers are the government and other stakeholders.

The responsibilities of the SGBs are usually set out in the guides, which explain procedures for requisitioning, ordering several stock items and receiving in schools. Buchel (1992) say that when items are received in schools, they must be checked against the original purchase document, a logbook for all deliveries as well as the correct inventory of the school stock. In Nigeria, Onuorah and Appah (2012) hint that principals and SGBs are led by accounting systems such as book adjustments and electronic payment systems such as the procedures involved for receiving funds and utilisation in schools.

The findings reveal that authorisation and utilisation of school funds involves a lot of complicated procedures. This is explained well by UCSB (2000), which says that financial responsibilities are divided between different people in order to avoid a single person from performing every aspect of a financial transaction. Therefore, transactions must be authorised

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and approved by delegated officials who verify them prior to approving them in order to reduce errors and prevent or detect inappropriate transactions. These procedures are regarded as complicated since they constrain authorisation and utilisation processes.

From the discussions, it can be argued that accountability is about orientating the organisation and its resources towards achieving the intended results. Authorisation and utilisation in the use of funds are all about compliance with laws, rules or obligations. ETU (2007) believe that the laws clarify who is responsible for what to avoid the overlaps caused by blaming each other. This helps to keep players focused on the objectives and avoids unusual deviations and irresponsibility. Abu Bakar and Ismail (2011) and OECD (2010) also argue that without financial procedures of authorisation and utilisation, misappropriation may occur and services may not be delivered.

6.4.4.3.3 Oversight, Follow-ups and Reporting

Khan (2007) emphasises that financial reporting is a crucial aspect for implementing accountability and good governance. The findings of this study reveal that reporting is an important element aimed to help the public know what is happening with revenue and expenditure in schools. The tax payer is also interested in knowing the quality of social services and public goods and the processes through which they were provided. This finding is in line with Onuorah and Appah (2012), who say that reporting is all about being accountable to the people who have invested their resources. In short, financial reporting is a significant element of public sector financial management.

The study indicates further that schools are required by law to give reports to the community. When they have not done so, they are asked by higher authority to provide an explanation. This finding is supported by MOEVT (2008), who observed that after the introduction of PEDP and SEDP in Tanzania financial information on school affairs has become more transparent than before. This improvement indicates that several policies have been enacted to ensure publicity in schools. For instance, the Policy Forum (2007) mention that Article 18 of the Tanzanian constitution states that "citizens have the right to information, freedom of opinion and expression". Therefore, schools and other public institutions are obliged to provide information as stipulated by this Article.

Nonetheless, Mushi and Melyoki (2005) observed that there is no specific law addressing the issue of transparency in Tanzania. To date, transparency has been guided by reference to existing laws which do not cover this phenomenon comprehensively. For example, the LGAs refer to the Local Government Finance Act 1982. Besides the LGA 1982 Act, there are other laws which have a bearing on transparency as well. The constitution of Tanzania encourages transparency, but it can also potentially be used to impede transparency example section 30. In addition, laws such as the National Security Act, Broadcasting Services Act and the Newspapers Act can also have negative implications on transparency.

Drawing examples from South Africa on the aspect of transparency in matters pertaining to finance in educational institutions, Xaba and Ngubane (2010) observed that financial reporting in South Africa is a legal requirement stipulated in Section 42(b) of the South African Schools Act. The school governing body is thus obliged to report to the State and to the parents particularly on school finances. This is in line with Lewis (2003) who found that financial reporting is a legal duty rooted from the notion of accountability. It holds individuals, groups or organisations responsible for explaining how authority, equipment or funds given by a third party are spent.

Further, the findings revealed that follow-ups and oversight can hardly be achieved if the government officials are not transparent. Xaba and Ngubane (2010) found that many principals do not produce regular reports claiming that parents are ignorant and do not comprehend the details of fiscal reports. On the other hand, REPOA (2012) notes that financial information in schools is often kept in folders or fiscal information are posted on the boards at HTs office, leading to limited access for the village, parents and students in school. In addition, Fjeldstad et al. (2010) found that if the information is posted on the outside walls, it is generally displayed in a quite difficult and technical way, which makes it hard for the lay person to comprehend. It can be argued that whatever the reason may be that limit access to information, it remains imperative that parents should be availed with the information regarding financial transactions in schools. This will make it possible for them to exert pressure and legal action on teachers and school committee members, hence minimise fraud and embezzlement.

Some studies explore the reasons why managers are resistant to financial transparency. Khan (2007) says good managers may like to present everything honestly and truly, but they are not optimistic how their reports would be perceived. In this scenario, a teacher may be afraid that a realistic report s/he submits may be used as a weapon against him/her. Therefore, public performance reporting is associated with fear unless procedures for reporting are well established.

However, Barrett (2004) say that transparency reporting is an essential element of accountability. Adegbite (2010) adds that public officials are obliged by all means to facilitate understanding of information by citizens. The failure to disseminate right and sufficient information to those who want to monitor and challenge the performance of their government may consequently make their rights be denied.

Furthermore, the research data reveals that in order to ensure transparency to all stakeholders in the sector, the reporting mechanism starts from the grassroots to the system above schools. This is similar to World Bank (2008), which observed that a school head in Zambia reports to several governance structures such as bodies of governors, political appointees and representatives from local administrations to ensure more openness of the financial resources in schools. It was also revealed that oversight in Tanzania is done through reports from the grass roots level submitted by auditors, inspectors and DEOs of a higher authority. REPOA (2012) cites Section 38 of the Public Audit Act 2008, which prescribes that financial reports should also be discussed by the working relationship between the National Audit Office and the parliamentary oversight committees. However, Policy Forum (2013) found that little or no action is taken to respond to multiple queries brought by these reports in Tanzania.

It was also found that public servants are obliged to conduct meetings for the purpose of promoting efficient reporting. However, public officials should not use meetings as a way of covering up their wrong-doings. REPOA (2014) reports that accountability and transparency of civil servants are also possible if crucial information about management decisions is provided to the people through media outlets, or is physically posted in a public place reached by citizens. Such information can also be communicated orally in public gatherings at the ward or village

levels.

The study also suggested that software tools be used to enhance the follow-up and monitoring of the school funds. Mushi and Melyoki (2005) identify that the software tools which were developed to enhance transparency in Tanzania include Epicor, PlanRep and LGMD. However, these tools are not in place in some LGAs. Epicor is just being introduced and the PlanRep and LGMD systems are yet to produce expected results. It was noted that in spite of the capacity building for the PlanRep and LGMD having been done, the skills gained had not been used and there were indications that the people who were trained were beginning to forget because they had abandoned the programme in favour of manual systems. Another major problem noted at LGA level is the lack of interdepartmental coordination in the use of Epicor/PlanRep. There are other reasons for council's lack of interest in using the software tools. It was found in Dodoma Rural that external auditors insisted on manual preparation of financial reports rather than Epicor. Initially, the auditors had problems auditing the computerised accounts. As a result, they insisted on the council preparing accounts manually.

It can be argued that reporting is all about being answerable to those who have invested resources. Connected to this, *The Citizen* (2013) reports that lack of transparency is the main hindrance to the oversight and follow-up of school matters in Tanzania. In general, fiscal reporting is a vital element in the management of resources in schools.

6.4.4.3.4 Auditing

Stapenhurst and O'Brien (2012) propose that accountability requires governments to introduce resource accounting as a strategy to monitor government spending. This is done through auditing where the public officials or public bodies are evaluated to see whether they are performing to guarantee value for money in the provision of public services. This relates to the findings of this study which revealed that auditing is a requirement for the public funds to be accounted to the people in order to ensure prudent use. Similarly, Lindberg (2009) says that auditing is important in the public sector organisations as it helps to hold officials accountable for financial accuracy and prudence.

Moreover, the findings revealed that auditing in Tanzania is the primary task of CAG office and

internal auditors. The auditors in these offices are guided by the Constitution of the United Republic of Tanzania, audit regulations of 2008, the Public Procurement Act of 2011, the Public Financial Act 1972, the Local Government Finance Act No. 9 of 1982 and the Public Finances Act of 2001. This finding is supported by REPOA (2012) which declares that legislation is an essential component for meticulous and autonomous audits of fiscal and performance management. Legislation such as Local Government Finances Act No. 9 of 1982 is in line with the findings of this study as one of its sections 45(1) specifies that "the accounts of every district council and of every urban authority shall be audited internally by an internal auditor employed by the authority concerned, and the external auditor for each of those authorities shall be the controller and auditor general".

It was also found that auditing at school level is mostly done by internal auditors and in some cases by external auditors. External auditors are normally assigned by CAG office and collaborate with internal auditors to check if money was properly used. Schools in Tanzania do not have the authority to hire their own internal auditors. Furthermore, hiring independent certified chartered accountants is very expensive in Tanzania. Many LGAs and schools cannot afford them. This could be the reason why schools are not frequently audited. This observation is different in South African schools where Xaba and Ngubane (2010) found that section 43(1-2) of the Schools Acts gives the governing body a mandate to appoint a qualified auditor to audit a public school. This helps schools to avoid misuse due to frequent auditing by the auditors that are appointed by the school. However, Cuomo (2005) argues against internal auditors hired by an institution. This is because authentic auditing is expected from people who are independent from the routine management of the organisation. Clearly, independent auditing enhances legitimacy and transparency. Auditors who are part and parcel of an institution may increase risks of fraud or embezzlement instead of mitigating them.

The findings have revealed that auditors audit every property and other financial resources owned by the school. In this case, they audit projects and compliance of procedures in the procurement of materials. This is in line with Khan (2007), who says that auditors have the authority to conduct in-depth auditing of the operations of an institution. The most important point for them is to identify shortfalls or the loopholes for corruption and fraud in relation to

what has been planned and budgeted. Khan (2007) insists that auditing is a lesson-learned approach and therefore managers must see the process as essentially important to improve the productivity of their programmes.

The findings have revealed that government ministries, departments and councils are required to publish the audit reports in the public gazette, on notice-boards, or on government websites in order to improve openness and answerability. This finding is in line with Khan (2007) who observed that dissemination of the audit reports is among the mechanisms for improving accountability of public managers. It is argued that the audit reports should not be treated as confidential documents of the government, but be open and transparent to the public.

The findings have also revealed that a copy of internal auditor's report is a necessary input for CAG auditing and compilation of the country-wide annual reports to be presented to the President and to the legislature. This is supported by Fraser (2005), who says that audits are a central feature of the information required by the parliament and the public to hold government answerable for stewardship of public assets and funds. In line with this, Policy Forum (2013) found that the recommendations made in the CAG report have helped make some achievements in the Local Government Reform Programme (LGRP), where they have adopted the use of IFMS Epicor version 9.05 within the LGAs to improve their financial records. Apart from that the Regional Administration and Local Government (PMO-RALG) have succeeded to reduce the size of capital development and capacity building grants accordingly.

Besides audit reports, Policy Forum (2007) adds that the government has internal control mechanisms set for checks and balances to counter errors, misconducts and to take unprincipled officials to action. The legislature is authorised to hold the legal systems and executive powers to ensure rational use of public funds. The audit institutions also help to ensure public funds are used as intended with minimal corruption and waste. The civil society organisations also constitute a supplementary set of external checks for effective accountability systems. They include think tanks, policy researchers and analysts, the media and advocacy organisations.

6.4.5 Conclusion

This section has discussed the research question three which aimed to look at how accountability, facilitates rational use of school funds in Tanzania. It is concluded that accountability is a means to facilitate rational use of school funds in Tanzania. The nature of accountability in Tanzania is guided by a number of legislative frameworks. The accountability system also involves the administrative arrangement of both central and local government authorities. That means there exist actors, top officials, the budget officers, heads of accounts and auditors who perform their functions and discharge their obligations. The study also reveals that the aim of involving these key players in schools is to hold government accountable for how public monies are managed, transferred and used. Another factor for the rational use of school funds is financial procedures such as budgeting, reporting and auditing. It was discussed that a sound system of financial procedures clearly spells out checks and balances, ethical codes, criminal penalties and administrative reviews in order to ensure proper use of public funds. It was also found that compliance of procedures as stipulated in the policy guidelines is the traditional way used to ensure rational use. We have seen that financial rules and regulations guide actors in the decision-making processes where funds are allocated and utilised in schools. The discussion was supported by public choice theorists who recommend legislative rules as a means to reduce contestations that cater for special interests and expanding government expenditure.

However, accountability in the education sector in Tanzania is affected by factors such as low levels of accounting, weak auditing standards and poor legislation which make financial management system dysfunctional. Furthermore, accountability on many or inapplicable rules and procedures can impede innovation and lead to inefficiency, ineffectiveness, and frustration. Basic administrative rules should be few, easy to understand, and consistently applied. In order for accountability to work effectively, it needs legislatures categorically stating its requirement at all levels of public management. It also requires school managers to create a conducive environment to protect the resources against fraud, waste, abuse and mismanagement within their organisations. The next section presents discussions on the misuse of school funds while accountability, a subset of NPM techniques, is emphasised in the education sector in Tanzania.

6.5 The Misuse of School Funds Despite the Emphasis on Accountability in the Education Sector in Tanzania

The findings reveal that factors leading to misuse of school funds are related to reasons of personal gain, weaknesses in the financial procedures and problems related to organisational structures such as poor record-keeping, auditing problems and unclear priorities in schools. Others are weak network in control of school funds, weaknesses in the flow of funds, inadequate resources to discharge duties, lack of autonomy in schools, poor capacity of SGBs, lack of training, relationship problems between principals and SGBs in the management of financial resources, weak role of school finance committees and poor performance of oversight bodies. Others are poor accounting infrastructure and weak financial procedures. These factors will be discussed below.

6.5.1 Personal Interest

This study found that misuse cases have been caused by reasons related to personal gain. With the nature of this finding public officials are regarded as a self-serving elite that put their own needs above those of pupils who suffer because of the lack of desks, teaching and learning materials. The finding is also similar to what was reported by *Daily News* (2002), that the money which was intended to help students in 18 district councils under PEDP was misused in 2002. Furthermore, it was reported by *The Citizen* (2013) that over Tsh 644 million in 2012/13 was stolen by officials entrusted to oversee the implementation of local government reform programme. The two major thefts justify the nature of public officials as perceived by public choice theorists.

Ideally, public choice theorists argued that individuals join organisations with self-seeking behaviour in order to acquire access to fiscal resources (Ayee, 2008; Grindle and Thomas, 1991). Following this line of argument, public officials lead to budget maximisation and wastage of resources in pursuit of status, power and income (Niskanen, 1971; Walsh, 1995; Boyne, 1998). An example in point was reported by Policy Forum and HakiElimu (2011), who found less budget allocation for development projects compared to budget set for other expenses in the education sector. In the financial year 2010/11, 193.86 billion Tanzanian shillings (8.5% of the education sector budget) was allocated to the implementation of development programmes while 2089.14 billion Tanzania shillings (91.5% of the education sector budget) was set to finance

ordinary expenditure. The budget allocated for items like allowances, fuel, travel, meeting costs and entertainment expenses what stretch the education sector budget in Tanzania. This justifies the argument that an employee initiates, influences, authorises or approves a budget that results in a financial benefit for the employee.

From the findings it is revealed that misuse occurs when funds are deviated by a group of players to areas where they will benefit. This is complemented by Butler (2012), who say that different groups may form alliances to campaign for the support of other groups in favour of a certain amount of funds for their own interests. An example is highlighted by Policy Forum (2010), which found a huge discrepancy between approved budget and actual expenditure in the education budget in 2008/2009 and 2009/2010 in Tanzania. This means that bureaucrats and politicians colluded to deviate funds to fulfil their personal interests. In particular, Policy Forum (2013) also reports on the special audits conducted by the CAG on local authorities which found that council officials colluded with bank officials to steal from government funds. It could consequently be argued that misuse related to personal gain is a result of serious weaknesses in internal control systems and poor performance of oversight bodies to check the system.

6.5.2 Weaknesses of the Financial Procedures

The findings reveal that the available policies and their financial procedures are difficult to define and more importantly they do not guide common understanding of all education managers across the system. This is supported by Jun (2008), who explains that complexity in the financial transactions can be noted in the way people interpret or misinterpret rules and regulations in the light of their financial roles. This means that people's interpretation of procedures in the performance of one's financial activity is not the same across the system. In other words, the behaviour of actors is differently modified by the same financial rules, regulations and procedures.

The findings were also supported by Khemani (2004) who found ambiguity in the language of rules which define financial roles and responsibilities of officials. Some dishonest officials capitalise on the complexities of the procedures in order to maximise their private gain. Similarly, the analysis of REPOA (2012) indicates that procedures are often violated by public officials, therefore resulting in parental contributions and government grant embezzlement. This

is because financial procedures such as reporting do not hold head teachers to account on how financial resources are used.

The findings are also supported by Khan (2007) who observed that the weaknesses of financial procedures are caused by the overload of rules and regulations which affect both accountability and expected results. In order to eliminate this, it was suggested that managers should be given greater flexibility in order to achieve results rather than adhering to complex rules. However, Fraser (2005) argues that flexibility may need public sector managers to be innovative in the delivery of services.

Furthermore, Khan (2007) identifies outdated rules and regulations as factors that complicate financial procedures. This is supported by Abu Bakar and Ismail (2011), who describe financial procedures in developing countries as inadequate and old-fashioned. Tanzania, being a developing country, also suffers from weak control and financial management systems in various public institutions, including local authorities where the task of controlling secondary education has been vested (URT, 2007). According to Policy Forum (2007) financial procedures such as quality budget formulation and planning are amongst aspects where improvement appears to have mostly stagnated in Tanzania. As a result, up to 2004, there was little or no progress towards improving procedures such as Strategic Budget Allocation System (SBAS). The traditional line item budget system is mostly used and it contains regulations that encourage managers to waste money (Osborne, 1993).

There are weaknesses in setting the budget due to a number of factors such as lack of transparency and capacity of school governing body to prepare budgets. It was also found by Butler (2012) that budgets are affected by people who want to maximise their benefits. This is in line with public choice theory, which perceives bureaucrats as individuals who, besides pursuing the public's interests, might act to benefit themselves; for example, expanding their office budgets to such factors as larger salaries, greater power of the office and public reputation (Niskanen, 1971).

Mestry and Naidoo (2009) point out that the skills of the members are important to budget formulation. Supporting the view, Mushemeza (2003) found that financial procedures are compromised by low skills. It affected most schools as they could not prepare annual budgets at the opening of the school term as required by the UPE guidelines.

As observed in this study, there are weak procedures in the utilisation of school funds. This leads to misuse as has been discussed. This is also informed by Khan (2007), who suggests that the financial procedures should be clear and enable senior officials to delegate some financial authority to lower echelons to spend these resources. Well-formulated procedures facilitate common understanding as they define clearly the limits of delegation of authority and communicate in writing to all segments within the general context of internal controls. However, this process is not applied in many schools as the responsibilities are not really divided up for players. In most cases, decisions on allocation, budgeting and the use of school funds are dominated by top officials in ministries, and HTs and SGBs at school level. This is where a lot of misuse cases happened.

6.5.2.1 Compliance

The findings reveal that non-compliance leads to weak financial procedures in many public schools in Tanzania. This has been supported by URT (2012) who found serious weaknesses in government accounts, including non-compliance with the national procurement laws and with International Public Sector Accounting Standards (IPSAS) and regulations. The finding is also consistent with Abu Bakar and Ismail (2011) who found that a high percentage of local authorities in developing countries where schools are located do not comply with the standards and rules in the preparation and submission of fiscal reports. In a similar vein, financial accounting and management systems are relatively deficient. As has been discussed, non-compliance with procedures leads to schools losing money. This is mostly through violation of financial procedures due to poor discipline of some head teachers when performing financial decisions in schools.

6.5.2.2 Record-Keeping

The findings revealed that there is an improvement in the government in record-keeping and preparation of accounting records. However, it was revealed from the CAG report that majority

of schools do not follow prescribed record keeping standards. It has been revealed that receipt books are lost, and their records forgotten either intentionally or unintentionally by either school officials, village officials or council officials. In this case, they can be used for personal benefits to collect contributions which are not submitted to the council. This is an area where a lot of funds are lost because of poor record keeping. Other record-keeping issues are normally caused by improper attachment of documents in respective files. This finding is supported by URT (2012) which found weak information management systems and data discrepancies which undermine policy making in various sectors in Tanzania.

According to MOEVT (2008) record keeping was stressed in Tanzania in the initial stages of PEDP programme. A computer-based EMIS capable of sharing, storing and handling information in the education sector was emphasised during PEDP. However, to date, most councils and regions have not been able to administer EMIS due to lack of knowledge on how to use the EMIS computerised system. This has caused constraints on the implementation of related reforms on record-keeping.

However, Lekalakala (2006) criticised the use of EMIS and argues that effective record-keeping in schools can even work without a computer. This is because many community schools do not have access to computers, particularly in villages where there is no power. A similar point was advanced by Bisschoff (2002), who says that though computers can simplify the burden of regular tasks, the SGB may make use of written statements in schools with no computer systems.

The findings were also supported by Mushemeza (2003) who found poor record keeping and improper filing of supporting documents by head teachers in Uganda. This was partly attributed to lack of accounting skills and knowledge in record-keeping. In line with the findings, USCB (2000) argues that record keeping helps to facilitate routine examination and reconciliation of transaction records. It also helps officials to verify the accuracy of the records, the appropriateness of the transactions and compliance with policy. The most important records in any institutions should show equipments, inventories, cash and other property. The properties shall be physically secured and periodically counted and reconciled to institutional records. Hood (1995) adds that record-keeping has profound implications for how public sector accounting is

conceived, in the sense of what records are kept, how they are used, and how the cost is measured.

Although data shows that there is an improvement in the Tanzanian government in record-keeping, most schools lost vital information because accounts are not properly managed due to poor record-keeping. This complicates both reconciliation processes and accountability in schools. In this case, Buatsi (2010) concludes that poor record-keeping causes severe failings in the preparations to make fiscal information of various aspects publicly available in schools. Therefore, poor record-keeping is confirmed to be one of the factors leading to misuse of public funds in schools.

6.5.2.3 Auditing Weaknesses

The findings reveal weaknesses in the frequency auditing is conducted in schools and the way audit results are reported to the public. It was found that insufficient resources fail auditors to monitor schools on a regular basis. It was also revealed that the capacity of internal auditors to come up with authentic reports is very low. This was informed by Policy Forum (2013), which reveals the auditing results of the auditors employed by donors in LGAs projects. The report reveals serious internal control weaknesses, non-compliance with the financial manual, procurement irregularity and fraud in the local government authorities. This means that internal audit system is weak as it cannot identify what has been found by auditors employed by donors. It is also surprising to see the weakness of auditing in Tanzania since legislation exists to ensure effective implementation of the process.

The findings were supported by Policy Forum (2007), which states that auditing has generally been inadequate and is not in the top most priorities for reform. In spite of the institutionalization of the central internal audit unit in the Accountant General's office in 2006, less achievement has been noted, perhaps as result of lack of autonomy from the state. However, even though there is a little progress in auditing, the Policy Forum (2013) reports a remarkable increase in the number of LGAs receiving clean audits for financial years 2011-12 and 2012-13. This reflects improvements in the work of CAG in auditing.

Several initiatives were taken to reinforce auditing at various levels in the education sector. MOEVT (2008) comment on the strengthening of the audit capacity of the education departments at district and regional levels, in order to ensure that auditing becomes more frequent and regularly conducted to track and address misuse and other anomalies of education funds. Sundet (2004) also comments that modern auditing should not ignore the role of Public Expenditure Tracking Surveys (PETS) which help to give information for comparison purposes between financial allocations and actual spending. This means tracing the fiscal resources while matching the financial flow with records of transfer, receipts and the way funds were utilised across the system. The information collected by well conducted PETS will act as an important input of the auditing processes.

Furthermore, Dyer (2004) adds that the purpose of expenditure reviews is to assess spending in the education sector whether in the previous year's expenditure was in line with plans, and whether by focusing to the plans the anticipated results are likely to be accomplished. This means it may help auditors to examine the inputs, the processes and the outputs. For example, whether the money from government and donor resources intended for education was principally spent and accounted for. This is done by looking on the outcomes such as classrooms built, teachers employed and ultimately there is a more conducive learning environment for pupils.

I argue that despite several initiatives to improve auditing in the education sector as discussed above, misuse of public funds will still prevail if there is insufficient resources to conduct regular audits in schools. Therefore, the education sector itself must consider auditing as an important aspect that can help to ensure fair use of public funds in schools. In this case, it should set a budget to facilitate this exercise.

6.5.2.4 Reporting

The findings reveal improvement in access to fiscal information at the national level. It was also found that reporting is one of the financial procedures employed in schools. However, this aspect has not been in good progress as there is no specific legislation which forces officials to disseminate information to the public.

The findings of this study are supported by Tidemand and Msami (2010), who reveal that public financial information has remained relatively low in Tanzania. It was further revealed that despite the introduction of a formula-based system by LGRP in 2004 to make fiscal allocations more transparent, only few people had seen local government financial information. At the grassroots level, some schools had information displayed on external wall for public consumption (URT, 2004). Other findings reveal that few HTs have found it hard to be financially transparent. This observation echoes what was reported by *The Guardian* (2014). In this paper, it was reported that the 2013 citizen survey results showed there was lack of transparency in the flow and use of public funds. This finding was supported by Mushemeza (2003), who found a similar situation in Uganda. In his study, he found poor-quality financial reporting while information was rarely displayed on school notice-boards and in most cases was kept in the SHT's office. There was no specific legislation which penalised head teachers who failed to file accountability returns for public consumption.

I argue that lack of transparency in the allocation and utilisation of both recurrent and capital development grant undermines efforts to fight misuse. *The Guardian* (2013) adds that without transparency, public confidence in the use of school funds would continue to wither. This is an area which portrays weaknesses in the financial procedures; as a result, it gives loop holes for dishonest head teachers to fulfill their special interests regarding school funds.

6.5.3 Weaknesses in the Organisational Structures

According to World Bank (2008), a well-functioning organisational structure is that which fulfils the roles and responsibilities prescribed in the policy and legislation. It is clear that an organisational structure which is vague or is missing certain elements cannot function well. Scott (2011) reports that many authors have identified the weakness of the organisational structure as an impediment to public sector reforms. The organisational structures of many governments have been criticised for lacking statutory and authoritative requirements in conducting public affairs. Antwi et al. (2008), Crook (2010) and Jacobs (2009) say that this hinders a culture of collaboration, performance, accountability, transparency and analytical thinking.

Therkildsen (1998) adds that a system with a weak organisational structure is generally characterised by administrative systems which are fragmented and complex to identify who is

responsible for what in relation to the set objectives. The systems of checks and balances are inadequate and corrupt practices are widespread due to special interests. Conversely, public involvement in running public issues tends to remain poor and the chances for legitimate amendments against misconduct are disappointing (Caiden, 1991).

According to Policy Forum (2013), Tanzania and many other African countries are still confronted by challenges resulting from weak organisational structures. These range from abuse of power, prevalence of corruption, lack of accountability, to systemic impunity in favour of powerful individuals and institutions. In Nigeria, Chawla and Forbes (2010) reveal that weak organisational structure is a fundamental issue in the education sector. This is due to low management capacity in running the sector and confusing roles and responsibilities. Accountability throughout the system of government may be weak because of complex reporting arrangements and poor transparency, while accountability across governments could be difficult because of the disparities amongst nations.

As it has been highlighted in the preceding discussion, the weaknesses of the organisational structure in this study are directly or indirectly related to problems of traditional governments as advocated by public choice theorists. The public sector officials tend to pursue their narrow and selfish interests against the public's interests. That helps explaining why there has been poor performance in the delivery of public services through bureaucratic organisational arrangements. The discussion has confirmed the findings of this study which revealed that there are many weaknesses in the organisational structures; as a result, a lot of public funds are misused. The weaknesses have been noted in the management structure, network in the control of school funds, flow of funds and resources to discharge duties. Others are school autonomy, capacity of SGB members, relationship between the principal and SGBs in the management of financial resources, oversight bodies and accounting infrastructures as presented and discussed in the following sub-sections.

6.5.3.1 Network in the Control of School Funds

The findings revealed that local government authorities have different organs responsible for controlling the school funds. However, it was found that there is poor coordination between offices; as a result, a lot of funds are misused. The network in control of public funds is defined

by Babatunde (2013) and Millichamp (2002) as the whole system of financial management established in order to ensure adherence to management policies, safeguard the assets and have completeness and accuracy of the records. Millichamp (2002) adds that in order to ensure effective control in an organisation, the system must include segregation of duties, authorisation and approval and management controls. Without a systematic and organised network of control systems, accountability will not be effective. Consequently, the public funds will most likely continue to be misused.

It can be explained by public choice theory that poor coordination between offices, as found in this study, is a result of a weak reward system. According to Larbi (1999), a weak reward system does not promote effective performance in the public sector as politicians and bureaucrats have no incentives to establish strong networks in the control of costs. This often leads to a waste of resources because of the absence of control mechanisms in the circumstances such as budget maximization behaviour (Niskanen, 1971; Downs, 1967).

Moreover, Common (1999) points out that the NPM model has been heavily criticised by public administration academics because coordination is the critical problem in making it work. Van de Walle (2009) adds that the structural disaggregation of the public sector was seen as duplicate, insufficient and having wastage. Viewed slightly differently, Gray and Jenkins (1995) describe disaggregation as a way to increase accountability and simplicity in government operations. However, coordinating a network of government units has rapidly been seen as the source of major problems (Pollitt, 2000). A case in point was presented by MOEVT (2008), which found anomalies in the network of disbursement and management of PEDP funds. For example, with the frequent meetings of the councilors, issues of SEDP and PEDP funds were not communicated and discussed accordingly. The job description for ward education coordinators (WEC) are not yet clear and they are not efficiently deployed to provide advice, guidance, consultation and supervision.

On the other hand, weak network increased misuse because majority of parents are not aware of their responsibilities and rights regarding management of the capitation grant in schools (REPOA, 2012). This is because public involvement is still weak in schools. Furthermore, school

strategic plans are obvious not clear to parents. They are often presented to parents beforehand and making difficult for them to give comments or raise concerns. As a result, they just sit and listen what is read out by HTs on what their schools anticipate to accomplish. So this is a scenario which implies rare participation/involvement of community in the strategic and financial matters of the school. Thus it is confirmed that there is a prevalence of a weak network of players in the control of school funds.

6.5.3.2 Flow of Funds

The findings revealed that the flow of capitation funds to schools is another area which raises a number of issues. There are delays in the flow of public funds. The findings disclosed that the flow is inconsistent and erratic and the funds are insufficient. The findings are consistent with Twaweza (2013), which found that the capitation grant does not reach schools in full and on time. According to Policy forum (2013) and CAG (2013) there have been remarkable delays in allocation of fiscal resources from development partners and probably Treasury for implementation of development programmes. This has led to delayed accomplishment or non-achievement of proposed projects and raise in project costs as well as saving enormous amounts of unspent balances at the end of financial year.

Twaweza (2011) findings inform that there is serious delays of capitation grant in schools. The funds are not disbursed regularly and once allocated are too insufficient. An example was given where 93% of schools did not get the funds on time. Those few schools which were given the money, only got 517 Tsh per student contrary to 10,000 Tsh which was promised by the government for primary schools. In secondary schools, an average of TZS 390 to 2,087 shillings per student was received in schools between 2010 and 2011. This is contrary to what has been agreed between the WB and the state to deliver the capitation grant to schools in four instalments during a school year (Twaweza, 2011).

MOEVT (2008) add that allocation of PEDP funds also varies significantly by school and district within the same council. This is because some councils allocate a smaller amount of capitation funds than received from the central Treasury. Reports from schools which were ready to give information reveal that they were given on average Tsh 2,087 per student between July and December 2011, with significant differences between schools. Some received none while two

schools were given over Tsh 18,000. Most reported between Tsh 400 and Tsh 2,000 per student. These funds are too insufficient even to cover half of the cost of a single textbook, so their effect on improving education is expected to be insignificant. This is contrary to the policy which instructs the government to allocate 20,000 Tsh to each school.

Furthermore, REPOA (2012) and Darby, Muscatelli and Roy (2006) found significant cuts in the capitation grant of few councils. The study reveals that the amount of capitation allocation is always cut/reduced to nearly more than a half of the approved budget in schools. An example is from Morogoro Municipality, where 274 million Tsh was allocated from the Treasury in financial year 2010/2011 but only 92 million Tsh was received by schools. HakiElimu (2014) revealed that during fiscal year 2012/13, an average of 13,266/- per student per year reached secondary schools instead of 25,000 Tsh planned as capitation grant, while only an average of 6,025 Tsh out of 10,000 Tsh reached each primary school pupil per head per annum. This mismatch affects implementation, leading to poor academic results in many schools, particularly those owned by the government (commonly known in Tanzania as public) schools.

The findings of this study can also be explained by public choice theory. Butler (2012) points out from the public choice theory perspective that people who make public decisions are, in fact, just as self-interested as anyone else. When it comes to deciding on the flow of funds, the same people may necessarily argue against their decisions to protect self-interest. Therefore, the problems of the flow of capitation grant remains clear, that there is an element of personal gain. This explains why schools neither get money on time nor receive it in the amount intended. As a result, it adversely impacts the provision of quality education in Tanzania, as enormous amounts of funds are either deviated for other uses at the council levels or misused by dishonest officials entrusted with the authoritative powers to allocate fiscal resources.

6.5.3.3 Inadequate Resources to Discharge Duties
The findings revealed that SEDP II intended to release sufficient funds in time and ensure schools get adequate funds to improve the teaching and learning environment. Besides this target, the findings revealed that the funds were too meagre and thinly spread, and there was no seriousness about the funds bringing the expected results. In most situations, insufficient funds have compromised both the quality of teaching and learning materials as well as the quality of

education in general. Findings also revealed that inadequate financial resources have impacted allocation of human resources especially qualified accountants in schools.

The findings of this study are similar to the views of Polidano (2001) and Scott (2011) who claim that inadequate resources were the source of failures in many reform programmes. According to Olowu (2009) and Crook (2010) many African school systems are understaffed and under-resourced. This prevents them from implementing public sector reforms. Artley (2001) says that in order to expect positive outcomes, governments must invest in their programmes as well as in staff. It is illusory to expect optimal performance if programmes, institutions and employees are not provided with the resources to perform their work.

The findings also relate to Rose (2007) and Agyemang (2008), who saying that unsatisfactory levels of financing may hinder the progress of social services such as education. According to World Bank (2008) for education sector to be effective, it must be given resources to accomplish its assigned roles. As it has been highlighted in this study, many countries in Africa experience the same problem in terms of resources. This may explain why sections such as inspectorate departments responsible for evaluating teachers are often affected by insufficient resources. As a result, schools are left for a long time without supervision. According to HakiElimu (2014), the Minister for Education in the 4th parliamentary session in 2013/14 admitted in his budget speech that the sector was facing serious financial and human resource problems. According to the Minister, this deficit affected the ministry's school inspection regime.

The earlier findings by REPOA (2012) show that some teachers use portion of their salaries to purchase classroom materials such as chalk as a result of irregular flow of the funds. This has compromised the quality of education. However, this limitation compelled financially able parents to provide contributions in order to overcome unreliability and to counter the shortfalls of the capitation grant.

About qualified human resources, the findings of URT (2012) have also shown that human resource constraints seriously undermine the government of Tanzania at all levels. The finding was also supported by Okpala (2012) who found incompetent and less qualified accounting

personnel in the public sector in Nigeria. Olowo-Okere (2005) adds that many government accountants have neither the certification nor accounting education to take charge of sensitive positions and important decisions in the public service. In Uganda, Mushemeza (2003) found that the accounts departments at the DEO's offices are un-computerised and understaffed. Thus, it takes a prolonged time to prepare and post accounting information. According to Lekalakala (2006), the financial legislation in South Africa states that the preparation of financial statements must be given to someone who is knowledgeable 'preferably a certified auditor or accountant' who is professionally capable to verify whether the financial statements are reliable or not; and in case an auditor or accountant is not available, section 43 of South African Schools Act (1996) has given the SGBs the mandate to appoint and approve on behalf of the members of executive council of education, 'any one' who is knowledgeable to function as an accountant in their respective jurisdiction.

6.5.3.4 School Autonomy

It was revealed that autonomy is affected by authority above schools. This includes top officials and politicians who give instructions to schools. The findings are supported by Ayee (2008), who found limitation of autonomy at the decentralised level. This limitation was explained as a means to control corruption because there are more loop holes for corruption at the grass root level than at the national level. URT (2012) add that effective autonomy has been opposed by the top politicians because there is proof of systemic misuse of development grant including channeling money budgeted for local development into false expenditures for local government leaders. This is consistent with Mushi (2006) and REPOA (2012) which found that malpractices of education resources are the major factors which reduce the government's confidence over direct support to schools and which fail students learning in schools. This means that in order to ensure the marginalized and poor students are learning, it will depend basically on how effectively and efficiently the funds are used in schools.

According to REPOA (2012), the autonomy of public schools in Tanzania is derived from their councils. Furthermore, REPOA (2012a) found that programmes such as PEDP and SEDP have promoted school autonomy. Therefore, it can be argued that the school autonomy in Tanzania is grounded from initiatives such as decentralisation by devolution of 1998 and SEDP and PEDP programmes. Unfortunately, to date schools are not able to exercise their authority in decision-

making as they are weakened by higher authorities above them. The school committee members do not have enough command on school management. This is similar with the findings of the study where school decisions have been pre-determined by DCs, regional commissioners and the central government officials.

The same findings were revealed by World Bank (2008) which found that the decision making for secondary education has remained highly centralised in SSA governments. An example is in Uganda where Mushemeza (2003) found that some DEOs were coerced by politicians and top government officials to disburse funds to schools before accounting for previous allocations. Thus, top-down bureaucratic practices continue to be a barrier to implementing education programmes at the local level.

However, Policy Forum (2007) says that even though the central authority has no confidence in autonomy at the local level, the little exercised autonomy according to the WB index for corruption control displays a stable development over the last period. It was further reported by Higham and Earley (2013) that most head teachers were positive about the potential impact of their school becoming more independent and autonomous in the future. They believe that greater autonomy would enable their school to make better use of financial resources.

From what has been discussed so far, we may conclude that even though autonomy has been suggested as a way to reduce inefficiencies by public choice scholars such as Niskanen (1971), still the bureaucrats are selfish and corrupted by the same factors affecting political decisions. The public management reforms were expected to lower costs per unit of service. However, NPM systems such as increased autonomy at lower levels fail to impose strict resource control (Martin, 1997). From this viewpoint, the misuse has increased as more freedom is given to lower managers (Diefenbach, 2009; Hughes, 1998). Frederickson (1997) contends that misuse in lower government levels has been increasing due to an aggrandisement of management.

6.5.3.5 Capacity of SGBs

Conteh (2011) and Hope (2006) define capacity as the capability of people within the local communities and within public sector institutions to participate collectively in activities in a sustainable manner that enhances the attainment of valuable goals such as economic

development and effective service delivery. The findings reveal that there is low capacity of SGBs because of lack of training. Members do not have the capacity to supervise effectively. The government of Tanzania has recognised the need to develop financial capacities to improve efficiency and accountability across the system. It was also found that the efforts aimed to improve managerial skills at various levels and training was to be provided to national staff, regional to LGAs, inspectors, ward education coordinators, school bodies and HTs.

The findings corroborate with Mestry (2013) who found unequal capacity of many principals and SGBs in spending the school money. REPOA (2012) recommends that the capacity of parents to hold schools answerable for its performance differ from one school to another; this is basically due to factors such as competency and experience of parents about school operations.

The findings are also supported by the earlier analysis of REPOA (2012a) which found that the knowledge of SGBs is declining as a result of the abolition of capacity building programmes during SEDP II and PEDP II. There is terrible condition in schools because SGBs lack capacity to understand their functions in relation to the principles of capitation grant governance. Bush et al. (2006) and Mestry (2004) say that most of school governors are illiterate, unexperienced and untrained due to lack of training which makes matter worse in schools. Basically, these members cannot take an active role in financial management; this has been mentioned as the typical factor failing accountability in schools.

In situations where the SGBs are weak, the financial tasks are delegated to the HT. This is because the HT is normally well informed than the SGB with regard to financial management. However, the HT may use this loop hole to capitalise his or her own objectives by committing wrong financial procedures such as paying with hard cash, signing cheques in advance, signing contracts and selling properties. These are the factors which may make HTs victims of misuse, theft and embezzlement.

Furthermore, the study is in line with the findings of Mushemeza (2003), who observed illiteracy amongst most chairperson of school governing bodies, noting that they often gave unofficial approval to HTs' requests. They could not confirm the genuineness of the transactions and

accountability returns to the DEOs. Surprisingly, in situations where the chairman of the SGB is well informed, there were often conflicts between the chairman and the HT. This conflict could lead to delayed accountability in school. In Kenya, according to World Bank (2008), SGB members are local politicians who do not essentially possess either the interest or the skills to manage secondary schools. As a result, these body members are outsmarted in many ways by school head teachers due to poor capacity in the management of schools.

However, low capacity of SGBs is contrary to NPM, which emphasised empowerment of users of services as a key component of any reform (Therkildsen, 2000; Kickert, 1997). According to URT (2012) it was expected that capacity of SGBs would have been enhanced by the councils in order to facilitate reform programmes at school level. REPOA (2012) and SNV (2004) argued that the funds may be professionally allocated to schools, but this does not provide assurance for efficient use as it was budgeted, if SGB members have never been to school. Cooksey and Kikula (2005) add that SGB members with poor capacity cannot efficiently take part in such procedural exercise. Makongo and Mbilinyi (2003) conclude that the real power of schools is not weakened by top authorities, but due to poor capacity of SGBs to address misappropriations and interferences of the top officials. Therefore, the real power must be in the same level with capacity apart from that the public funds will be misappropriated by unprincipled officials.

6.5.3.6 The Principal and SGB's Relationship in the Management of Financial Resources

The findings revealed that there is good relationship in some schools. However, conflicts happen in situations where there are personal interests. This finding is explained by public choice theorists such as Buchanan (1949, 1954), that a person is always a unit of analysis in the public choice theory. This is because individuals seek to promote their self-interest in any given situation despite the fact that the decision-making process involves collective action (Orchand et al., 1997). Mueller (1989) argues that collective decision making is faced with the problem of choice of individuals in doing what is best for them as "individuals" than what is best for the group as "an institution". That is why there are problems in coordinating multiple actors and combining preferences in collective decision making. This finding is supported by Mestry (2013) who found complications between the roles of SGBs and HTs in handling school funds. It was also found that the functions of principals and SGBs overlap, leading to conflict.

According to Fiske (1996) and Meade and Gershberg (2008), the relationship in schools is constrained by schools' principals who control decision-making and leave school members with little to meaningless participation. This is expressed by public choice theorists as a potential exploitation of coerced minorities to take part in school processes. This was simplified by Vabo (2009), who say that since human behaviour is always driven by self-serving, it is likely for the behaviour of non-managers to be controlled and influenced by managers. In this case, the principals are influencing their decisions over other members of the SGBs in schools. This premise is supported by Musera et al. (2012) who found that the majority of the SGB members felt their views were not considered in decision making. There are concerns, for instance, where decisions arrived at by the principal on matters such as tendering are favoured as the most influential decisions.

The principal and SGBs' relationship can lead to either conflict or misuse of the school funds. According to Mushi (2006) and REPOA (2012), collusions between head-teachers and school committee chairpersons and between council officials and head-teachers, weakens efforts to increase efficiency and transparency of the direct support for schools. Mestry (2004) shows that there are circumstances confirming that SGBs and principals have been implicated to forensic audits by the MOEVT due to the misconduct of funds through fraud, improper control of financial records and pilfering of cash.

However, according to MOEVT (2008), the working relations between the ward development committee, village government and schools can be improved through information sharing. That sharing is on aspects such as receipt of funds, school development planning and expenditure. Furthermore, Mestry (2013) says that in order to avoid conflicts, distribution of circulars can help to clarify the interpretation and implementation of legislation. It is thus important for SGBs to be knowledgeable about legislation. Cuomo (2005) adds that a policy on conflict of interest can be formulated to state the procedures in the event of personal or financial interests. The policy should require an individual to disclose any interest in the institution in order to reduce potential conflicts.

Generally, the Gauteng Education Act (1997) and Lekalakala (2006) conclude that the SGB is an important link between school and the community. It should therefore, create mechanisms to increase involvement of parents, strengthens harmonious relationship and social cohesion in the management of schools. This will positively increase the frequency of meetings, sharing of opinions, participatory decisions and conflict resolutions. All these are elements of a strong team work.

6.5.3.7 Oversight Bodies

According to Khan (2007) the existence of adequately resourced oversight organizations is the primary factor of a robust accountability system. This means oversight bodies such as internal audits, supreme audit institutions, public accounts committees, anticorruption agencies and independent judiciary are important institutions of checks and balances. However, these oversight bodies are not working effectively due to resource constraints. This observation is in line with the findings of this study, which found that the oversight bodies face a number of challenges hindering them in discharging their duties effectively. They are not effective enough as they lack capacity, sufficient resources and have outdated mechanisms to ensure rational use in schools.

URT (2012) reveal that the parliament and CAG office in Tanzania have been applauded for their efforts to strengthen accountability and the overall performance of the public sector. However, parliamentary committees and auditors from the CAG office have complained about insufficient budgets constraining their oversight role. Anticorruption agencies such as the PCCB has been criticised for its failure to reduce corruption. The failure of PCCB to implement recommendations made by CAG to punish the wrongdoers due to impunity has been one of the factors causing weak accountability. These highlights reflect the findings of the current study which found weaknesses in the parliamentary committees, CAG and PCCB office.

The findings were also supported by Buatsi (2010), who found that neither the practices nor culture of fiscal surveillance at the school level were well established in most of the African countries. This is in line with MOEVT (2008), who found that the school inspection department does not work regularly due to insufficient resources. Some of the surveyed schools in remote areas had not been visited for the last three years. Mushemeza (2003) also notes that District

Audit departments are poorly facilitated and insufficiently staffed to audit all the primary schools within the district. The DEO's office does not effectively monitor funds utilisation in schools within its jurisdiction.

REPOA (2012) argues that cases of fraud, misuse and deviations in schools are indications of weak oversight bodies. The majority of the cases related to embezzlement of funds in schools were not recognised by oversight bodies. This means that they are weak in scrutinising the financial operations. Equally, Kessy et al. (2006) reports a HT who was reported to the District administration by the SGB for misappropriation of school resources, but surprisingly, was not held to account but relocated to a nearby school in the same position.

In order to have effective oversight institutions, Policy Forum (2012) insists that the internal control mechanisms should be improved. As has been observed in this discussion, disciplinary action was not taken against officials caught in misusing school funds. This is an indication of weak oversight in the control of school funds. Moreover, in order to enhance transparency and accountability, the oversight bodies at the council level should be equipped with the skills to monitor financial transactions in relation to service delivery. It was also found that civil society organisations (NGOs) and media have significant influence in the oversight functions. However, Hoffman and Robinson (2009) report that their real mark in the governance process is yet to be felt after the government barred a number of private newspapers for criticising their policies or for revealing unethical behaviour of top officials.

The need for effective oversight institutions can be well explained by the NPM principles on anticipatory government. Government units or agencies should predict the future so as to prevent problems which are likely to occur. With this principle in mind, oversight bodies are cautioned to become proactive institutions rather than reactive to emerging problems. Meaning that they can capitalise on early warnings in order to increase the scope for prevention. This can be done through sophisticated systems and trained staff who find permanent solutions to any signs of trouble. Therefore, since prevention starts before the problem occurs, the government should avoid cases of malpractice before they happen in schools when the costs would be much greater.

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6.5.3.8 Accounting Infrastructure

The findings reveal that accounting infrastructure of CAG office is well developed. However, the system is poorly developed in institutions at the local level. This finding is in line with Venugopal and Yilmaz (2010), who found computerised accounts in only 50 per cent of local authorities. According to REPOA (2008), the shortfall of computerised systems makes a significant difference to accessing financial information. For example, a persistent shortfall has been noted between the enormous amount of funds authorised by legislature and the meagre funds essentially received by LGAs. This is mainly due to lack of accounting infrastructures which could enable tracking of the funds from where they were budgeted to where they are to be used at the local level.

Androniceanu (2007) and Walsh (1995) argue that deficiency of current technical systems such as accounting information systems has constrained the performance of financial managers and the financial management systems in European countries such as Romania. Similar experience was reported by Walsh (1995) and Okpala (2012) in Nigeria, where the World Bank observed the weak state of the accounting infrastructure. Apart from a weak accounting infrastructure, the World Bank also observed that the auditing and accounting practices suffered from institutional weaknesses in rules, regulation and enforcement of standards and compliance. These unprofessional practices are against accountability and tend to militate weak accounting infrastructure as it is evident in Nigeria.

It has been concluded by Okpala (2012) that accounting as a mirror of accountability needs to be supported by a strong infrastructure system. When the infrastructure system is weak, it may implicate its accounting as well as accountability mechanisms. Olowo-Okere (2005) adds that growth of social service provision and its economic development cannot be sustained without a vibrant accounting infrastructure and a sound accounting profession. Likewise, for the education sector, without strong accounting infrastructures the reforms will be less productive. The argument to draw from the above is that management of public expenditure goes in hand with accountability, and it is also argued that financial management cannot be perceived to be efficient without a solid infrastructure built specifically for a sound accounting system.

6.5.3.9 Poor Implementation of the Recommendations in Auditor Reports

It was found that the CAG's annual audits are very important in order to improve public financial management in Tanzania. However, the findings reveal that less attention and efforts was taken towards implementing the recommendations raised in the audits. As a result, a significant amount of public funds is misused as actors are not held accountable by the system.

This finding is in line with Policy Forum (2007), which reports that implementation of audit recommendations is a weak area which needs serious attention in Tanzania. This is because the controller and auditor general (CAG) come up with comprehensive reports on the misuse of public funds but hardly any action is taken against the culpable officials. *The Citizen* (2013) adds that CAG reports have been released year to year and yet they are just taken as routine without any serious measures. There are alarming cases of abuse of public funds which means some people should be in jail, but yet no serious action is taken against misuse of public funds. This explains why implementation of annual recommendations made by CAG is impossible in most areas.

According to Policy Forum (2013), the Prime Minister tried to instruct regional administration officers to take the leading role in implementing the recommendations made by CAG in their respective areas. Despite this effort, it was revealed by CAG that only two out of 33 recommendations for LGAs from the financial year 2011/12 have been implemented. Another 17 were under implementation and 14 had not been implemented. In March 2013, the CAG recommended that 36 district executive directors (DED) and other officials should be dismissed. However, these officials were not dismissed. These officials were merely transferred, but rarely prosecuted or punished.

6.5.3.10 Lack of Training

According to Common (1999), training is basically an important factor to improve the capability of people in interpreting and enforcing rules. The findings reveal that most actors in control of school funds lack the necessary ability to execute their day to day operations. This is contrary to Samaratunge et al. (2008) and Trezzini (2001), who argues that the main intention of public sector reform was to train public official in order to deal with the emerging problems from the increase of state responsibilities. Ayee (2008) adds that training helps to orientate civil servants

to replicate the decentralised and new liberal environment in which the civil service works in African states.

Earlier findings of World Bank (2008) reveal that secondary school heads received some leadership training but did not cover all aspects of secondary school management. According to REPOA (2012a), lack of financial management skills in planning, budgeting, monitoring and evaluating has affected schools in managing and overseeing capitation grant expenditure. Mulkeen (2005) recommends that schools need further training in information technology in order to enhance financial management.

According to MOEVT (2008) the PEDP manual indicates that training would be provided to all key players from national to regional and LGAs. This is contrary to the findings of this study in which it was found that most actors in schools have less skills in managing schools. This means that there is insufficient training at the school level. This can be justified by the URT (2006) Progress Report, which found that only 25 top ministerial officials received training on financial practices and general management.

It can be concluded that fiscal management training is essential in equipping and preparing SGBs and HTs with fiscal skills. "Members of a SGB who do not have the essential experience and competencies to realise their functions will not be able to deliver their work efficiently and successfully. The training itself should deliver appropriate, relevant and adequate information for the SGB members to be well informed about the education sector and eventually acquire responsibility and the ability to handle the functions allocated in schools". Gauteng Education Act (1995:9).

6.5.4 Summary of the Chapter
This chapter has discussed the findings presented in Chapter Five. The discussion was grounded on the theories of the study, literature reviews, the context and from documents reviewed during data collection. The discussion focused on the main research questions. Key issues are the applicability of New Public Management in Tanzania, the way it works in the education sector in Tanzania, accountability and its facilitation in rational use of school funds in Tanzania, and

misuse of school funds despite accountability being emphasised in the education sector in Tanzania. Based on the research questions, the discussion was divided into four main areas.

Some doctrines of New Public Management Model were used to explain the factors towards its applicability in Tanzania and in the education sector. Significant factors that have facilitated the diffusion of NPM and its applicability in Tanzania were taken into consideration to inform the discussion of this study. The main conclusion from this study regarding applicability of NPM in Tanzania and in the education sector originated from reforms that are happening globally, leading to public sector reforms in Tanzania. However, these factors were insufficient to explain the applicability of NPM in Tanzania and in the education sector, therefore other factors were taken into consideration in order to have a broader understanding of the diffusion of NPM and how it works in education. These factors were divided into economic, social, technological, and global policy changes that led to the adoption of NPM policies in Tanzania.

Both the public choice theory and the NPM model were used to guide discussion for the last two research questions. This in particular was on how NPM facilitate rational use of school funds and why there was misuse while NPM has been emphasised. The argument here is based on the systems in place such as the financial procedures, legislation, infrastructure, and actors who are responsible for the management of school funds. The weaknesses were identified focusing on the procedures, legislation and organisational structures which in one way or another have constrained effective use of fiscal resources. It was argued that the procedures and legislation are not sufficient enough to avoid misuse. There is a need to devise an effective system that will hold oversight bodies and other key actors to account when they fail to control financial resources in schools. The issue of personal interest be avoided not only by rules and regulations but also by a committed system which monitors the individualistic behaviors of the most important actors involved in the financial decisions.

The influencing factors of the applicability of NPM in Tanzania comprise international, organisational, political, economic, technological and societal factors. On these factors, it was discussed that no one factor has contributed to the application of NPM ideas in Tanzania. They

relate to each other and have contributed to the diffusion and implementation of NPM in the country.

NPM was considered as a general framework for public sector reforms applicable in any country. It was set by international financial organisations such as the WB and the IMF to help crisis states to implement their reform programmes. According to Common (1999), the transfer of NPM was in the form of lessons drawn and pressure from IFIs. Tanzania drew some of the policy lessons and was supported during the initial stages of the reform to cover all aspects of the economy. This was more intensive during the Civil Service Reform Programme (CSRP), Public Service Reform Programme (PRSP) and sub sequent reforms.

It can be concluded that NPM is relevant and applicable in Tanzania. The model has helped to improve considerably government operations in Tanzania. Despite the fact that NPM has improved delivery of services in the country, there are many factors affecting its application. According to Manning (2001), an explanation on why NPM has not been effectively implemented in developing countries is due to following reasons. First, sub-Saharan countries are basically different from those found in the advanced countries because their public expectations of the government differ considerably.

Other factors are lack of political will, lack of sense of ownership, lack of mature public services, coercive conditionality of IFIs tied to governance reforms and weak capacity to carry out reforms (Larbi, 1998; Willis, 2005). In addition, others are weak legal frameworks, ineffective political oversight of planning, financing and human resources, ineffective mechanisms for local accountability including at the most basic level, lack of efforts for transparency and public access to information, inadequate human resources at the local level with insufficient autonomy to manage and supervise staff properly, insufficient fiscal autonomy and inadequate financial resources at the local level. Lastly, it is suggested that for NPM to work effectively there is need for a clear political, administrative and coordinating leadership with strong central institutional arrangement for example a strong link between Ministry of local government, Ministry of Education, Ministry of Civil servant and Ministry of Finance.

The discussion on research question two, on how NPM works in the education sector in Tanzania was based on the problems of the education sector globally and Tanzania in particular. It was revealed that the factors influencing applicability of NPM in the education sector in Tanzania include international policy transfer and policy changes within the education sector. According to the World Bank (2008), the international trends which have led to educational reforms in advanced countries such as America have spread in Sub-Saharan Africa through programmes such as Education for All (EFA) and free Universal Primary Education.

The internationalisation of EFA policies was made possible through globalisation, international aid agencies and global movements that have contributed alot to education reforms in countries such as Tanzania. Since these international programmes (the 1990 Jomtiem and the 2000 Darkar meetings) occurred in the free market era, they were definitely facilitated by NPM ideas. NPM ideas were diffused into the new Education and Training Policy (ETP) with an agreement with the WB and the IMF. As a result, the education sector reforms in Tanzania was formulated and officially announced in 1995. Since 1995 onwards, NPM ideas in the education sector were guided by relevant and enabling legislation to make them practical.

The discussion revealed that the socioeconomic challenges made the government formulate a series of education policy reforms in the 1990s. These policies were derived from the NPM approaches as they were seen appropriate to counter challenges the country was experiencing since the 1990s.

We have seen how policy changes within the education sector have led to new ways of managing education sector in order to accommodate contemporary ways in the education sector. According to Shah and Thompson (2004) and World Bank (2011) the new ways in the provision of education were in favour of decentralization as a practice that could speed up delivery of public services. In the education sector in Tanzania, NPM is realised in the new ways of managing education which are represented by elements such as devolution of management, issues of capacity building, quality improvement and community participation. Other similar elements are decision making, reporting, financial management mechanisms, autonomy in the education sector and accountability in the provision of education. With the adoption of NPM in Tanzania,

there have been major achievements in the education sector. However, with these notable improvements, there is still a long way to go in terms of qualitative improvement in Tanzania.

Research question three examined how accountability facilitates rational use of school funds in Tanzania. In the discussion, it was found that accountability is a means to facilitate rational use of school funds in Tanzania. The nature of accountability in Tanzania is guided by a number of legislative frameworks. Accountability system in Tanzania also involves the administrative arrangement of both central and local government authorities. That means actors from top officials, budgetary officers, heads of accounts and auditors who perform their functions and discharge their obligations. The findings also revealed that the aim of involvement of these key players in schools is to hold government accountable for how public monies are managed, transferred and used. Butler (2012) adds that the involvement of different people in processes such as budgeting may help to reduce competing interests of individuals who want to maximise their own benefit within the process.

Another factors for the rational use of school funds is financial procedures such as budgeting, reporting and auditing. It was discussed that a sound system of financial procedures is that which clearly spells out checks and balances, ethical codes, criminal penalties and administrative reviews in order to ensure proper use of the public funds. Furthermore, Onuorah and Appah (2012) explain that the financial procedures should also comply with International Public Sector Accounting Standards to keep track of monetary and financial transactions that take place within an organisation.

It was also found that compliance with procedures as stipulated in the policy guidelines is the traditional way used to ensure rational use. It was further discussed that the financial rules and regulations are the ones which guide actors in the decision-making processes when funds are allocated and utilised in schools. The discussion was supported by public choice theorists who recommend legislative rules as a means to reduce contestations that cater for special interests and expanding government expenditure.

Generally, accountability is a means to measure performance of public officials, and to ensure efficient use of funds and improvement of the quality of public services by creating oversight mechanisms in major areas such as budgeting, expenditure and auditing. However, accountability in the education sector is affected by factors such as low levels of accounting and auditing standards and poor legislation which make financial management system dysfunctional. Furthermore, accountability for too many or unnecessary procedures and rules can impede innovation, thereby leading to inefficiency, ineffectiveness and frustration. Basic administrative rules should be less, simple to understand, and constantly applied. Meaningful rules are those that directly support good stewardship of public funds and principles of propriety and fairness. In order for accountability to work effectively, it needs legislatures to state categorically its requirement at all levels of public management. It also requires school managers to create a conducive environment which protects resources against fraud, waste, abuse, and mismanagement within their departments.

Research question four, investigated why there is misuse of school funds despite accountability being emphasised in education sector in Tanzania. The discussion dwelt on the factors attributed to misuse of school funds. Generally, the factors are related to personal gain, the weaknesses of the organisational structure and those of financial procedures.

The misuse of school funds was mostly explained on the grounds of personal gain. This is due to the fact that education officials are involved at different stages of financial decisions. They normally initiate, influence, authorise or approve a decision that results in a financial benefit for themselves. It was also discussed that misuse happens when there are no incentives for top educational officials to control costs, leading to wastage and over spending. Following this line of argument, wastage of fiscal resources is caused by education officials in their pursuit of power, status and income (Boyne, 1998; Niskanen, 1971; Walsh, 1995). An example was reported by Policy Forum and HakiElimu (2011), who found that the budget allocated for items like allowances, fuel, travel, meeting costs and entertainment expenses aimed to fulfil the personal gain of self-serving individuals in the education sector. In addition to this observation, Policy Forum (2013) found that council officials colluded with bank officials to steal from the

government funds. This also is an aspect which reveals the self-seeking behaviour of people in the education sector.

The discussion revealed complex procedures and policies which do not guide common understanding of all education managers across the system. This was supported by Khemani (2004) who found ambiguity in the language of procedures used to guide the delivery of social services. Some dishonest officials capitalised on the complexities of procedures; as a result, parental contributions and government grant are embezzled. This is because the financial procedures are weak, outdated and overloaded with rules and regulations which affect both accountability and expected results. It was suggested that managers should be given greater flexibility in order to achieve results rather than adhering to complex rules. However, the flexibility of public sector managers was criticised due to associated risks in the delivery of services.

Generally, the discussion on the weakness of financial procedures focused on the following aspects. These are compliance with procedures, record-keeping, budgeting, auditing weaknesses and reporting. Non-compliance was the factor causing failure of financial procedures in many public schools in Tanzania. This was supported by URT (2012) who found serious weaknesses in government's accounts as a result of non-compliance. It can be concluded that non-compliance with procedures causes schools to lose money. This is mostly contributed by indiscipline amongst some head teachers who assume the role of accountant in schools.

It was also discussed that there is improvement of the preparation in the financial records in schools. However, CAG reported that majority of schools do not comply with the prescribed standards for record-keeping. This was also supported by Mushemeza (2003) who found poor record keeping and improper filing of supporting documents by head teachers in Uganda. This is partly attributed by lack of accounting skills and knowledge in record keeping.

The discussion also revealed several initiatives that were taken to reinforce auditing at various levels in the education sector. However, auditing has remained ineffective due to the inadequate resources and capacity of internal auditors. It was also discussed that reporting is one of the

financial procedures employed in schools. However, this aspect has not made good progress as there is no specific legislation which forces government officials to disseminate information to the public.

According to the Policy Forum (2007), quality budget formulation and planning are amongst the aspects where improvement appears to have a large decline in Tanzania. There are weaknesses in setting the budget due to a number of factors such as lack of transparency and capacity of school governing bodies to prepare budgets. The traditional line item budget system is mostly used and it consists rules that encourage school managers to abuse public money (Osborne, 1993).

The study has linked weaknesses in the organisational structure to the problems of traditional government as stipulated by public choice theorists. Weak organisational structure is a fundamental issue in the education sector. This chapter has seen that Tanzania and many other African countries are still confronted by challenges resulting from weak organisational structures. These range from lack of accountability, abuse of power, prevalence of corruption, to systemic impunity in favour of powerful individuals and institutions. The weaknesses have been noted in the management structure in the control of school funds, the flow of funds and resources to execute functions in schools. Others are school autonomy, lack of skills of SGB members, relationship between the principal and SGBs in the management of financial resources, oversight bodies and accounting infrastructures. These often lead to waste of resources because of the absence of coordination and control mechanisms across the field of education. The next section presents the summary and conclusion of the study.

CHAPTER SEVEN

CONCLUSION

7.1 Introduction

The main aim of this thesis was to investigate accountability and its effect on the efficient management of school fiscal resources in Tanzania. To achieve this aim, the research assessed the application of NPM in Tanzania. The assessment was important in order to validate what has been argued by different scholars such as Hood (1991). Hood (1991) advocates for NPM as a framework which could contribute to solving management problems in different contexts, different countries from rich to poor, levels of government, organisations and policy fields (Pollitt, 1990). The research tested the application of NPM in the education sector in order to explore the extent of accountability and its facilitation relative to efficient management of school fiscal resources in Tanzania. The key question the research wanted to address was the misuse of school funds in the education sector in Tanzania. This investigation involved understanding of New Public Management (NPM) in the context of education sector in Tanzania with a view to determining the nature and scope of accountability to ensure the rational use of school funds. This chapter provides a summary of findings from the research questions articulated in the first chapter. The chapter also presents the findings revealed from the data collected from the field, the major contributions of the research and advances recommendations for future research directions and policy actions regarding rational use of school funds in Tanzania.

7.2 Summary of the Study

The study investigated accountability and its facilitation on efficient management of schools' fiscal resources in Tanzania. The findings may be classified into four main areas. These are the applicability of NPM in Tanzania and in the education sector in particular. The last two focus on rational use and misuse of public funds in schools. It was revealed that the concern of the question which focused on the applicability of NPM was to confirm its applicability in Tanzania. It was found that the capacity of the government to initiate any kind of reform was the most important indicator for the successful application or failure of NPM reforms. Consequently, the implementation of some NPM concepts such as flexibility, downsizing, cost-cutting, contracting out, devolution of power, output control, freedom of managers to manage and performance

management systems have been confirmed by respondents. However, they are not effectively employed due to poor commitments of the government to reforms. It was revealed that in some instances, the government is committed though fails to achieve most of its objectives due to poor capacity and political interferences. As a consequence, public managers fail to fulfil or meet their performance targets. This means that there are no improved services. It is on these grounds that the argument on the full application of NPM in Tanzania was discredited.

However, measuring the applicability of NPM for the intended objectives was cautioned by some researchers. The outcome could differ from one country to another or from one organisation to another due to specific factors. For example, public outcomes are relatively low in developing countries compared to developed countries (Mongkol, 2011). Developed countries have high-quality services and demand more from their governments, unlike developing countries (Larbi, 1998). Therefore, the NPM techniques cannot function in the same way as they do in developed countries.

Despite that Polidano (1999) claims that administrative reforms have always had a high failure rate in both developing and developed countries. Consequently, if individual is to argue that NPM reforms are irrelevant for less developed countries on the basis of their failure to meet their intended objectives, one could also comment the same about any administrative failures of the developed countries.

The second major theme was on the realisation of NPM in the education sector in Tanzania. The findings were reflected into the following subthemes. These are the education sector in Tanzania, NPM and new ways of managing the education sector in Tanzania. These themes were the focus of the issues intended to be investigated. It was revealed that the education was affected in the same way as other sectors during the global economic crisis of the 1970s and 1980s. The government, through donors, decided to adopt and implement several reforms such as LGRP, PSRP and CSRP in order to rescue the situation.

It was from these reforms that NPM was integrated in a number of education policy reforms. These were the ETP 1995, ESDP, PEDP, SEDP and ETP 2014. Generally, the intention was to

delegate the decision-making powers to the lower levels. It was noted that this initiative was failed by the concentration of powers in the central government, which hindered day-to-day operations at the local level. Apart from the NPM reflection in a number of policies, its manifestation was also realised in the new ways of managing the education sector. The findings are in line with the observations of Jarl et al. (2011), who found that new ways of managing education has changed the status of HTs by giving them more responsibilities for the management of schools.

It was realised that the provision of education services was generally conducted in the decentralised systems. It was envisioned that decentralisation would ultimately help create a situation in which decision making would be closer to people, especially in public services which are consumed locally such as water, sanitation, health and education. This has enabled the introduction of school-based management, where issues of autonomy, power sharing, systems of accountability and decision making are now exercised within schools. It was revealed that these new ways of managing schools have transformed many issues which were being regarded as critical problems during the 1980s and early 1990s. The LGAs have also been more empowered than they were previously under the MOEVT (at the central level), which was doing everything. However, lots of challenges were noted. These are overlapping of responsibilities and lack of autonomy due to political interference. The HTs and school bodies are limited when it comes to utilisation of funds as approvals have to be made at the council level by officials such as DEOs and DEDs. This contradicts Ngwilizi (2002), who says that the LGAs will be allowed to formulate policy and operational decisions that are parallel with central government policies without any interference by the central government ministries. It also counters the principles of NPM which require managers to practise management. This means that apart from implementing NPM reforms in the education sector, its full implementation at the grassroots level has been insignificant.

Since NPM was realised in the education sector, it was found that some of its principles such as accountability were also implemented in the education reforms. This led to another area of investigation which focused on accountability and rational use of fiscal resources. In this section, respondents reported that the reasons behind rational use are to ensure tax-payers money is

effectively used to meet the intended objectives. The findings also revealed several factors influencing rational use of school funds in Tanzania. These are the nature of accountability and the way key players are guided by a number of legislative frameworks in order to implement the procedures in the management of school financial resources. Another factor is financial procedures that facilitate rational use. These were grouped into two categories: those involved during the flow/allocation and those involved during utilisation of the funds.

It was found that the nature of accountability in Tanzanian schools is top-down or vertical, with instructions and orders coming from the top. This arrangement is embedded with rules and regulations which guide lower officials to implement their managerial decisions. Consequently, some legislations such as Public Service Act (2002) were enacted to enforce the accountability and reporting mechanisms of key players such as auditors, inspectors, school bodies and other government officials in the supervision of school funds.

Following this arrangement, it was argued that accountability cannot function without key players in the system. However, not all key players are involved in fiscal decisions. Therefore, the key players who are involved directly in the school funds, from the central government down to schools, were mentioned. These are those in the Department of Education of the central government, those of the district councils as well as teachers, accountants, storekeepers, SGBs, local politicians and community members. These players are involved in different ways either to ensure rational use or to stop misuse of the funds intended for school development. Apart from these players, oversight bodies such as the NAO office and the school inspectorate department were also important organs which ensure both the central government and LGAs work together to facilitate rational use of public funds.

It was further revealed that financial rules guide actors in the decision-making processes during the allocation and utilisation of the school funds. Following these rules, compliance with procedures has been regarded as a traditional way to ensure rational use. The policy documents revealed the procedures used to ensure efficient use of funds. These are budgeting, authorisation, utilisation, oversight, follow up, reporting and auditing. These procedures help to safeguard

efficient use of public funds from where the funds are sent to where they are going to be used for provision of education services.

Despite the series of procedures to ensure efficient use of fiscal resources, misuse cases were reported by respondents. It was revealed that misuse is caused by personal interest, weak financial procedures and the weakness of the organisational structure. The findings revealed that the factors attributed to weak financial procedures in schools are generally related to poor record-keeping, auditing problems and unclear priorities in schools. Others are weak networks in control of school funds, weaknesses in the flow of funds, inadequate resources to discharge duties, lack of autonomy in schools, the poor capacity of SGB members, lack of training, problems caused by the relationship between the principal and SGB in the management of financial resources, weak role of school finance committee and poor performance of oversight bodies. Others are poor accounting infrastructures and weak financial procedures.

Generally, respondents declared that the key players are confused by the financial procedures. They sometimes misinterpret them correctly and this has led many schools to experience financial problems. This is because there a myriad of manuals with confusing instructions on how to use the money. All these procedures are complex and non-uniform. Worse enough, citizens are not able to monitor the school grant that directly affect the quality of their children's education. This is largely because teachers and school administrators exhibit a great reluctance to encourage parents to become partners in school governance. There seldom are professional accountants, the records are confusing, the statements are random and auditing is failed by insufficient resources. As a result, the procedures are violated since they provide a lot of loopholes for misuse of funds.

With regard to personal interest as the source of misuse of school funds, it was revealed that individuals tend to pursue decisions which favour their personal interests. The findings disclosed that there were reported cases of deviations, budget maximisation, stealing and fraud which reflected personal gain. This is because the government does not fulfil the welfare of its civil servants, and since the civil service is surrounded by dishonest officials whose welfares have

been neglected by the government. When it comes to government funds, they tend to collude and steal them.

In addition to personal interest, the study also realised that misuse of funds is also caused by weaknesses in the organisational structure. These include poor management structures, the network in control of school funds, flow of funds, inadequate resources to discharge duties, school autonomy, capacity of SGBs, the principal and SGB's relationship in the management of financial resources, oversight bodies and accounting infrastructure.

It was revealed that the autonomy in schools is interfered by top officials due to the weak capacity of SGBs. It was noted that most of the financial decisions are dominated by head teachers. This is because HTs appoint SG members who tend to collude and serve their own interests. Apart from that it was noted that there is irregular flow of the funds and poor links between different players in schools which have forced head teachers to decide for themselves. This has sometimes led to conflicts between governance bodies in schools as a result of arguments over fiscal resources. In addition to that, the funds are too insufficient to meet operational costs such as preparing accountability reports and ensuring effective oversight across the system. Financial reports are unreliable and outdated at all levels of government. Consequently, the accounting infrastructure seems poor and does not support ICT technology like software systems such as IPSIS, EPICOR and others across the system. All these factors have contributed to wastage of public resources.

7.3 Conclusions

The research described in this thesis has investigated accountability and its facilitation in efficient management of school fiscal resources in Tanzania. The following section provides a conclusion of the findings for the questions raised in Chapter One.

7.3.1 Is New Public Management Applicable in Tanzania?

Generally, the reason behind NPM was to transform bureaucratic government, which is inefficient and ineffective. The results of the interviews and documentary reviews revealed that New Public Management is not been fully embraced in Tanzania. There were a number of challenges which made Tanzania fail to realise full implementation of NPM reforms.

It was also revealed that the applicability of NPM is measured by several factors such as the government's capacity to infuse the principles in the operation of public sector organisations. Evidently, the government is capable of implementing some reforms and improve government operations in Tanzania. However, the challenge is still the lack of enforcement which could strengthen the applicability of NPM.

There still existed the traditional ways of administration when NPM was introduced in Tanzania. The findings revealed that NPM could not manage to eliminate bureaucracy, cronyism and corruption in government operations. Furthermore, it was expected that the government would be efficient and effective. However, that has not been the case since there have been many problems in Tanzania, indicating that the central government remains the controller of social service provision. This is because the traditional administrative systems have continued to remain in place since the power and resources have been retained at the centre from where most decisions are still dictated by the higher authority. This in turn has led to poor provision of services. It was realised that the NPM ideas that were compatible with the local administrative systems were accommodated and were just patched to fit the reforms though practically some elements of autonomy were ignored. As a result, administrative crises have remained. The central government is reluctant to decentralise both human resource and financial management to the lower levels. The central government has more power to review, evaluate and formulate policies across the public sector, leaving LGAs with less freedom. This is contrary to the NPM's principles of giving line ministries more authority to operate and improve their performance. Therefore, it is also a failure to implement NPM reforms.

It is understood that flexibility and autonomy are essential elements for public sector performance, but the challenge is the inconsistency of implementing autonomy across the system and the degree of that power within the legal framework. The majority of respondents said that flexibility is limited/ has been failed by the current policies/guidelines with strict rules and regulations, acting as obstacles in the implementation of NPM. The same observation was noted by Caulfield (2006), who says that the principal problem in the application of NPM reforms in Tanzania is the centralised system of government.

The study has also revealed poor empowerment of the local citizens to take part in their own government. This is amongst the reasons failing the full implementation of NPM reforms in Tanzania. In most cases, local citizens and civil servants are bypassed by policy makers (politicians) in the entire process of making reform decisions that reflect the local context. Given the partial involvement of stake holders, Tanzania has failed to implement these reforms at hand, leading to increasing government costs over spending and staffing. A lot of workers have been employed by the local government, which stands as visible evidence to prove this. Therefore, for NPM reforms to succeed in Tanzania, empowerment of the local citizens to participate in all matters of their reform programmes should be considered.

It was also realised that for NPM reforms to be effectively implemented the government should attain its objectives on social services. However, it was found that meeting objectives is still a challenge as other government institutions meet the objectives while others do not. The quality is still a challenge. Furthermore, it was also noted that in order to meet the objectives, resources must be provided. Moreover, it is difficult to implement the reform process without considering the impact of economic factors. In Tanzania, the budget system is unpredictable and is operating on a donor-dependent situation. There is no strong pressure from the public to claim for better public services. This is due to the nature of African countries compared to the west where politicians are pushed by their electorates to initiate demand for quality service.

The study also revealed that the political system was an important determinant of the application of NPM; when there is a political will it is easy to implement NPM. However, Therkildsen (2000) say that the NPM reforms in Tanzania have continued without evidence of strong political support. In the beginning of the reforms, there was no political will since the political system did not provide any support to the reforms. Respondents believed that lack of political support in Tanzania has contributed to the failure of fully implementing the NPM reforms.

Other researchers such as Moore (1995) also conclude that full implementation of NPM provisions is difficult in Africa because these reforms are incompatible with the African development structure. However, some elements of NPM such as downsizing have been partially implemented while others such as greater competition in the public sector have not been

introduced at all. It is also concluded that the public sector reforms in Tanzania were not completely dependent on the NPM doctrines. It should be noted that some other reform initiatives, such as the national development vision, fell outside the NPM paradigm. This is because most of the reform programmes were path-dependent (Pollitt and Bouckaert, 2004). That means that there were some other local factors which contributed to the implementation of reform ideas. Furthermore, the traditional administration had not been abandoned and was still being implemented in some institutions such as NECTA and the employment commission for reasons such as to maintain uniformity across the system. These factors have necessitated partial application of the NPM reforms in Tanzania. Therefore, even though some elements of NPM were applicable in Tanzania, limited progress was made in the performance of the Tanzania public sector.

7.3.2 How Does it Work in the Education Sector of Tanzania?

As it has been argued in the literature that NPM is a model of general applicability in all fields of study, it was also argued that NPM was widely used to transform the social services sector of the OECD countries in America and Europe. Equally, NPM was transferred to the education sector in Tanzania as a result of international policy agendas such as EFA. Following these agendas, NPM was realised in the education policies where new ways of managing the education sector were adopted. These are represented by elements such as devolution of management, issues of capacity building, quality improvement and community participation. Other similar elements are decision making, reporting, financial management mechanisms, autonomy in the education sector and accountability in the provision of education.

With the transfer and implementation of NPM principles in Tanzania, there have been major achievements in increasing enrolment, community participation and transformation of fiscal management across the country. It has also helped to separate education policy-making and implementation at the local level, where previously all these activities were concentrated at the central level.

However, despite some tremendous improvements through the application of NPM in the education sector, this study argues that NPM alone could not be the source of all these improvements. The findings revealed other factors such as community involvement and good

leadership of some LGAs which have contributed to these improvements. It is also claimed that NPM failed to meet global demands for quality services in developing countries. This is why there was a need for it to work together with other programmes such as the national development vision and MDGs, which aimed to alleviate the issue of poor education outcomes in Tanzania. Therefore, it can be concluded that the realisation of NPM in the education sector in Tanzania is a result of a combination of factors which have contributed to these successes.

7.3.3 How Accountability Facilitates Rational Use of School Funds in Tanzania?

The study examined how accountability facilitate rational use of school funds in Tanzania. The public choice theory provided an explanation of accountability in relation to rational use of public funds. It was found that there was a declining trend of rational use of fiscal resources in the education sector. Following this decline and since schools are receiving enormous amount of funds from the state, an emphasis on efficient use of public resources has been put in place in Tanzania. This was facilitated by the administrative machinery which ensures adequate accountability and which monitors operations in schools. It was also noted that a variety of financial procedures have been created which help to hold government employees to account on the use of public funds and which give the oversight bodies the mandate to verify proper use of public funds.

However, in most cases the systems of accountability are dominated by politicians and top government officials, who affected rational use of public funds. Moreover, the school management do not have specialised knowledge and skills. As a result, wrong decisions are made which affect rational use. Following this, a number of misuse cases have been noted, which in turn have led to the argument that accountability on its own cannot facilitate rational use. Therefore, it can be concluded that in order to ensure effective systems of accountability and rational use of funds, there is a need for the school's policies, manuals and Act to be reviewed to display simple procedures which facilitate simple understanding across the system. It is also argued that prescriptions on the allocation of powers and responsibilities for key decisions in school governing bodies should be stated in order to have a clear understanding of who is responsible or accountable when it comes to mismanagement. The control mechanisms such as auditing and internal oversight bodies must be sufficiently resourced in order to have frequent monitoring of public funds.

7.3.4 Why is There Misuse of School Funds While Accountability is Emphasized in the Education Sector in Tanzania?

Despite the emphasis on accountability for rational use of public funds, there is improper use of school funds. According to public choice theory, misuse of funds has been generally explained in relation to personal interests. In addition to personal interests, the findings of this study revealed other factors such as weak financial procedures and weaknesses in the organisational structure.

It was revealed that the organisational structure is broken and ambiguous, and there is overlapping of activities. Accountability is affected by factors such as low levels of accounting standards and poor legislation which make financial management systems in schools dysfunctional. There are institutional and capacity deficiencies in the school management which pose key challenges to the financial procedures. This is due to illiteracy of the parent governors, insufficient training and generally corrupt practices of school governing body members and some school principals. It was also revealed that there are ineffective oversight bodies. As a result, most schools and other LGAs are not effectively monitored, thereby creating loopholes for personal interests. All these remain serious weaknesses hindering not only effective accountability across the system, but also effective planning and budgeting. As a consequence, they have contributed significant failures in trying to achieve good and quality education in schools.

7.3.5 What Recommendations May be Made for Improvement of the Ongoing Reforms in the Education Sector in Tanzania?

7.3.5.1 Policy Suggestions, Practice and Implementation

The study observed that the NPM model was not effectively implemented in Tanzania because the reform programmes were adopted and implemented in an ad hoc manner. In addition to that the programmes were loaded and overlapped with each other. Different sectors have their own reform programmes. As a result, there is no central policy which monitors the reform programmes within the subsectors. To mitigate these problems, the government must enact a central policy which guides other subsectors to formulate and implement programmes relevant to their context. This will eliminate overloading and overlaps. As a result, the NPM reforms will be more successful.

In relation to misuse, there is a need to review the Public Finance Act 2001, which has been ineffective in holding people accountable when found guilty of misusing public funds. As a result, the government wasted a lot of money year after year. To avoid misuse of the public funds, there is a need to have a provision in the Act which clearly state the penalties for these crimes. A special provision should address the tendency for conflict of interests and ways to eliminate personal gain from public office.

The findings revealed weaknesses in the Procurement Act. This Act gives too much power to procurement officers. This constrains other responsible authorities such as SGBs to take part in procurement decisions. The Act itself is too rigid and inefficient. Instead of reducing the cost of procurements in schools, it brings unnecessary extra costs. Besides, the Act provides loopholes to procurement officers to collude with dishonest third parties. This has resulted in loss of funds due to fraudulent practices. There should be an overhaul of this Act or a new one to enable other school actors to be involved in procurement decisions rather than limiting all the powers to procurement officers.

There is also a need to review educational policy. The Education and Training Policy (ETP) 1995 was not so clear about financial accountability in schools. It was so much about shifting schools to the local government authority without taking into account ways which might effectively manage the problem. Furthermore, the policy was formulated in 1995, some years before the formulation of the new programmes such as SEDP and PEDP. An interesting observation is that the ETP is currently used to guide SEDP and PEDP. The fact is that the two programmes are using an outdated policy which has led to a lot of confusion in interpreting the issues related to fiscal management. More confusion came in 2014 as the new policy was enacted to accommodate the weaknesses of the ETP 1995. However, this was the worst policy in terms of accountability and financial management. It was too general and it did not take into account stakeholders' opinions on how financial management could be done at the decentralised level. Fortunately, the Ministry noted the weaknesses and it is still on hold until amendments are completed. Due to the weaknesses of the education policy, the Ministry is formulating a lot of guidelines and circulars which instruct teachers on better ways to manage school funds. They have been confusing and they fail to comply with the procedures. Ultimately, a lot of funds are

lost. It is also an opportunity for dishonest officials to misuse funds. Therefore, this study suggests that a completely new education policy which is independent should be formulated to deal with the management of school funds without using other financial policies from other sectors which are difficult to interpret and understand for stakeholders in the educational context.

7.3.5.2 Other Recommendations

7.3.5.2.1 Measures to Ensure Proper Use /Financial Accountability
Government deals with upward accountability while ignoring the fact that it must be accountable if it fails to accomplish policy requirements. It was revealed that sometimes schools fail to meet expectations due to problems caused by a higher authority; for example, the irregular flow of resources, unimplemented policies and poor management of schools from the top level. Therefore, a two-way process is recommended in order to have an effective system of accountability in schools. The current mechanism is top-down and gives unique authority to top officials to hold lower officials to account. This, in a real sense, is not practical as the lower-level officials themselves ought to hold top officials to account where they receive insufficient allocations.

A lot of weaknesses have been reported by CAG office and recommendations for further actions have been highlighted, yet the government has not shown a firm stand to work on these recommendations. Therefore, this study advises that government take serious measures to deal with officials and institutions that are implicated in malpractices. The most popular penalties include firing as well as loss of pension and benefits for those who misuse public funds. This will help to avoid misuse of taxpayers' money.

Detailed financial management legislation is also recommended so that an individual who does not follow the correct procedures and systems can be prosecuted. An independent audit general who can follow up any evidence of improper allocation or misuse of money is also recommended. This study also recommends having in place a well-informed electorate with a strong parliament, civil society and independent media houses.

Apart from the legal and disciplinary actions against individuals who abuse school funds, other recommendations are for effective and regular auditing, involvement of all stakeholders during budgeting and authorisation of funds, transparency, regular allocations, capacity building through training and recruitment of school accountants and procurement officers in schools. Procurement and accountant officers must be located in both urban and rural areas, and at least in each ward these officers have to be available. As a result, the sector will get important resources to enhance social and economic development of the country.

The study recommends councils increase the frequency of auditing and where possible, schools should be given their own auditors. It is also advised that strong and capable officials must be employed at the village and ward government levels to strengthen financial management.

This study also recommends the need to institute a wide circulation of audit reports both from internal auditors and CAG office. The local government authorities and CAG office have to prepare citizen reports by picking salient features using simple language for normal citizens to understand. The reports will enable locals to understand where the government has not meet its obligations, and normally these reports must be displayed for public consumption.

It is further recommended that domestic interest groups, local and the national level elected assemblies should be included in the process of scrutinising plans and budgets. The expertise of parliamentary committees should be strengthened, so they can analyse budgets with an understanding of tradeoffs. Where possible, budget information should be available at the local level. This can help to raise financial awareness and general understanding of people on what they should expect from the public resources and which services may demand.

It is advised that the government should hasten initiatives from the Ministry of Constitutional and Legal Affairs on enacting a freedom of information bill. The goal of the bill is to enhance transparency in government businesses at all levels. The bill is in line with the requirement of article 18 of the United Republic of Tanzania Constitution and that of the Open Government Partnership.

It is also recommended that the PCCB should place a monitoring desk in the MOF which would trace down money disbursed for several programmes in an effort to control abuse of tax-payer's money. The availability of the desk within the MOF would ameliorate the procedures of tracking money disbursed to councils throughout the country. The desk could simply trace down the funds from the source, thus decrease the threats of mismanagement.

Lastly, the study proposes new structures in control of school funds. The funds should flow directly to schools without passing through local government authorities. It is also advised that when the funds are approved by the national budget, a close follow-up should be ensured in order to get the exact amount which was budgeted. Failure to do so would mean a large amount of funds would likely continue to be deviated for other uses, hence not reaching the school as intended.

7.3.5.2.2 Wide Public Participation

It is recommended that communities should be sensitised from the ward to village levels to participate in their own schools. District education officers and heads of schools are advised to encourage parents' participation in schools. Schools themselves are advised to find ways of engaging citizens so that they know the importance of their schools.

Regular meetings in schools are also recommended and reporting on school notice boards and other public notice boards in wards and villages. Furthermore, the government has to improve its structure and become more transparent, accountable and responsible to its people. The government is also advised to collaborate with other stakeholders including civil societies in order to enhance openness and transparency. Tanzania is also advised to imitate Zambia where the oversight committee proceedings are aired live on radio and televisions. By doing so, the public become aware of what is going on leading to improvement of a wide scale participation.

7.3.5.2.3 Technical Support to Ensure Effective Control

This study recommends technical support through training to improve financial management systems. The government is advised to use auditors who will provide technical support to ensure effective use of public funds. Auditors can do some partial training in their exit meetings but this is not sufficient for capacity building. The Ministries of Finance, Education and Local

Government can also build capacity of teachers, accountants and procurement officers. However, in order to facilitate this, it is advised that the government allocate more resources on a regular basis.

7.4 Research Argument

It is argued in this thesis that NPM in Tanzania and in the education sector has been influenced by economic, political and technological factors. It was also revealed the adoption of NPM ideas in Tanzania was due to other factors such as international and societal factors. However, this study makes it clear that for NPM to work effectively in developing countries, there is a need for serious commitment from individuals, public servants, politicians and the whole system to engage the public effectively in the reform programmes.

The NPM reforms will not be successful if there is no commitment, no effective involvement, and no linkage and coordination between actors within the system. This may explain why a series of laws which guide reform programs in various sectors prevail, but there are many challenges due to lack of commitment, coordination and oversight in the system. As a result, we have seen misuse, overlapping of programmes and weak accountability systems because NPM was adopted and implemented without any commitment. This means that it was not planned well and effectively supported by politicians, bureaucrats, citizens and the system itself.

7.5 Contribution and Theoretical Implications of the Study

This study fills an existing knowledge gap on the best approaches that have been employed in public sector reforms in developing countries. The findings, therefore, make a significant contribution to knowledge areas such as public sector reforms, accountability and policy reforms in the education sector. The study adds to the literature about accountability in Tanzania and other countries which share similar challenges. To this effect, the study has proposed new structures that facilitate better control of funds in public sector organisations. Schools and other institutions can adopt the proposed structures in order to improve their management of funds.

The findings of this study are crucial inputs for complementing government efforts in initiating programmes such as PEDP and Secondary Education Development Programme (SEDP). The study noted a number of challenges in these programmes and suggested a review of the Finance

Act, Procurement Act and the formulation of new education policy. The intention is to deal with financial challenges resulting from weak accountability systems. These suggestions can assist in planning future policies which complement government efforts towards poverty eradication, access to education and realisation of a development vision by 2025.

The study broadens understanding of both theoretical and practical issues in the fields of policy planning and administration in education, general management, leadership and human resource development. Theoretically, the study employed the NPM model and the public choice theory as the frameworks of the study. With regard to NPM model, there was a clear gap in understanding how NPM elements were introduced and applied in developing countries like Tanzania. This study fills that gap as it shows that NPM is useful and relevant for the modernisation of the government's services in Tanzania. Supported by conclusion of the study, the model will gain popularity in other developing countries and other fields of study.

Public choice theory did not clearly address how bureaucratic procedures such as accountability can be used to emphasise rational use of the public resources. This study fills this theoretical gap as it goes a step further in showing how accountability can facilitate rational use of school funds. It reveals how accountability structures can be devised to optimally minimise issues of misuse and private gain. The issue of private gain was too general in the theory and it was difficult to understand if it can be applied in the education sector. So this study moves public choice theory into new fields such as education.

Furthermore, public choice theory did not explain why there is still misuse while accountability has been identified as a measure to eliminate misuse of public funds. The findings reveal that apart from personal gain, there are other reasons for the misuse of school funds. These are weak organisational structures and weak financial procedures. The theory only explained personal gain. Following this study, public choice theory can be used to explain misuse through other factors such as weak organisational structures and weak financial procedures.

This study is not about policy transfer but it provides some insights into how NPM policies are transferred and diffused in other contexts such as Tanzania. This improves the understanding of

practitioners in the adoption of such policies. The study has highlighted relevance and irrelevance concerning policy transfer. Therefore, practitioners will be able to mitigate mistakes that happen following improper adoption of policies. Furthermore, this study contributes to correcting the shortfalls of the NPM approach.

7.6 Recommendations for Further Research

Due to the time limit and financial constraints, it was not possible to study other sectors, regions and districts of mainland Tanzania. Only the education sector and two regions (Dodoma and Dar es Salaam) were studied. However, it is believed that this study will inspire other researchers to carry out similar projects in other sectors in order to improve the overall performance of the public sector in Tanzania. It is therefore recommended that further research be conducted in service sectors such as health because there are a number of ongoing reforms and a lot of funds being allocated and yet people complain about poor health services.

Furthermore, in this study, most of the data came from secondary schools in two regions. This also provides justification for a comprehensive study to be carried out in other regions covering both primary and secondary schools. This is because there are many challenges which need to be addressed to improve the performance of the education sector. Since the study's findings were based on the amount allocated for capitation, development and capacity building grant, it is suggested that a specific study be undertaken to assess the flow of school funds and effectiveness of financial management in both primary and secondary schools in other regions.

7.7 Personal Reflection

This research project has exposed the researcher to a number of experiences that merit personal reflection. In the first place, it has come to the reseacher's knowledge that in PhD studies, there is more to learn than just producing a thesis. The course has significantly refined the researcher's knowledge on research approaches and application of theories to the practical aspects of the research study. It has also widened the researcher's understanding of how philosophical perspectives help to guide the whole process of data gathering and interpretation.

Moreover, the experience of pursuing a PhD has provided the opportunity to interact with other scholars with diverse educational backgrounds especially in conferences. This has contributed to gaining a lot of insights from their research.

APPENDIX

The NPM Concepts in Tanzania

S/N	Concept	Comments on its Applicability		Respondents
1.	Flexibility in the organizational structures	i.	In most cases, decisions are governed by rules and regulations	A11
		ii.	There exist some conflicts at various levels (the power of the District Administrative Commissioners (DAC), Regional Commissions, Regional Administrative Secretaries (RAS), District Commissioners (DC), District Education Directors (DED) and Councillors.	A14
				A20
		iii.	Prevalence of strict rules and regulations.	
		iv.	Shift from rule driven to outcome based management	A11
		v.	Strict rules and regulations	A8
2.	Downsizing of government (decentralization, desegregation and privatization)	i.	Powers have been devolved and delegated to the lower tiers	A11
		ii.	Sometimes orders come from the central government	
				A14
		iii.	Some roles and responsibilities have been brought down to the lower levels	
				A20
3.	Transferring decision making to the lower tiers	i.	Most decisions are still made by top officials from the central government	A11
				A20
		ii.	Some decisions are still dictated by higher authorities	
				A8
		iii.	There is abuse of power	
4	Cost cutting	i.	Still the government is using lots of funds unnecessarily. For instance, a lot of workers have been employed at local government while they lack efficiency.	A11
				A20
		ii.	The government is trying to reduce costs, though still there is unnecessary expenditures.	
		iii.	Cost has not that much been reduced especially in the area of procurement	A8
5.	Contracting out of service provision to private providers	i.	Some government businesses have been privatised and the services be provided by these private providers	A11
		ii.	Some companies have been privatised and some services are now provided by these private organisations.	
				A14
6	Introduction of agencies	The agencies include: 1. e-government 2. TANROADS 3. TRA 4. EWURA,		A11
		5. SUMATRA		A14
				A20
				A8
7	Separation of policy and operational functions	i.	Examples are the policy formulation in the MOEVT and implementation by PMORALG	A11
				A14
		ii.	The central government is dealing with policy while the local government implement the policies	A20
				A8
8	Efficiency	i.	It remains a big problem to the public sector.	A11
9	Empowering local citizens to take part in their own	i.	There is a challenge low capacity of the local citizens	A11
		ii.	In rural areas there exist big problems	A14

		government				iii.	The locals are now involved to take part in their own developments	A20
10	Devolution of power and authority to sub national level	i.	Councils do not have powers and resources	A11
		ii.	In the local government, many officials who were then based on central government their positions are now at the lower level in order to have a close supervision.	A14
				A20
11	Output control and service standards	Still the services are very poor	A11
		There exist definitions, and targets which guides output control and service standards	A20
			A8
12	Freedom for managers to manage	1. The concept of management remains ambiguous. ii. Still managers have less freedom to manage.	A20
			A8
13	Market –based mechanisms in the operations of the public sector	i. Corruption remains a challenge	A14
		ii. Private sector techniques in the public sector have been applied such as client service charter, customers' complaints, and performance targets through OPRAS and employment contracts.	A20
			A8
14	Performance management	Performance indicators have been set up in public offices	A20

A simple mechanism on rational use of Fiscal resources in Schools

Participatory players/Actors
DEO/DE/COUNCIL
Internal auditor
Inspectorate
WEC
School committee

Financial procedures on suitable utilization of school finances
Budgeting
Book keeping
Financial Laws and regulations
Auditing

Intended objectives
School infrastructure
-classroom
-teachers housing
-toilets
-playground

School internal financial control
Financial Management Skills
Frequent Audit
Proper utilization
Parent and community involvement
Fairness and Transparency

Collective participation on the use of school funds
Actors Involvement
Public meetings at
▪ Ward level
▪ Village level

Appendices
Appendix 1: Participant's Information Sheet

THE UNIVERSITY *of York*

The York Management School

Title of Project**: Accountability a Subset of New Public Management and its facilitation on efficient management of fiscal resources in Tanzanian Secondary Schools**

My name and details

My name is Maulid Jumanne Maulid. I am undertaking a postgraduate degree (PhD in Management) at the University of York in the UK. My address is, The York Management School, Freboys Lane, University of York, Heslington, York, YO10 5GD. Email: mjm551@york.ac.uk

Invitation to participate in the research

I would like to invite you to take part in this research. Before you decide whether to take part or not it is important for you to understand, why the research is being done and what it will involve. Please take time to read the following information carefully and discuss it with others if you wish. Ask me or my supervisors if there is anything that is not clear or if you would like more information.

The purpose of the study

New Public Management has been a growing topic of interest since the early 1990's. It has been the focus of public sector reforms in most countries across the globe. However, while much is being written about NPM, there is still much to learn about its applicability in Tanzania and within the education sector. Furthermore, given the fact that the NPM efforts is critical to success of public sector reformations, we do not know enough about how school actors facilitate rational use of resources towards intended objectives. To answer this question, first it is imperative to investigate the applicability of NPM concepts in Tanzania, secondly to find out the realization of NPM in education sector in Tanzania and, lastly the study will explore accountability, a subset of New Public Management technique and its facilitation on efficient management of fiscal resources in Tanzanian Secondary Schools.

The findings of this study will contribute to the existing literature about accountability in the context of public sector organizations in Tanzania. It will also fill the knowledge gap in the field of public sector reforms and provide recommendations to improve the ongoing reforms of the education sector in Tanzania.

Choice of participants

You have been chosen to take part in the research because you are an important person in formulating the public policies and involved in the education system in one way or another. Throughout examination of official documents (policies and reforms), and the related materials regarding accountability in the public sector and speaking to others about the study, your name came up as someone who might have informed opinions or experiences to comment on the matter. You are among 56 other participants from Tanzania that have been asked to participate in the research.

Voluntary participation

Taking part in the research is voluntary. If you do decide to take part you will be given this information sheet to keep and be asked to sign consent form which ensures your anonymity in the project and that your responses will be confidential. If you decide to take part, you are still free to withdraw at any time without giving a reason.

What does taking part in the study involve?

I would like to invite you to take part in interviews and focus group discussions. I will also observe meetings and school activities in which you are involved. I will kindly ask that we meet for a forty five minutes to one hour for interview, and one hour to one and half hours for group discussions at a venue we will agree on. Both interview and group discussions will be audiotaped. I estimate the entire research to take six months to complete with time divided between the two countries.

Your part in this study is confidential

All information, which is collected, about you during the course of the research will be kept strictly confidential. You will be identified by an ID number and any information about you will have your name and address removed so that you cannot be recognised from it.

The results of the research study

The results of the study will be used for the purposes of examination for the award of a doctoral degree. At a future time, parts of the completed research might be presented at a conference or submitted for publication in academic journals. Please note that in all future presentations or publications you will not be identified in anyway.

The organisation and funding the research

The research is part of the general fulfillment for the award of a postgraduate degree at the University of York. The Commonwealth Scholarship Commission in the United Kingdom is facilitating the funding for this study.

Ethical reviewed of the study The University of York, Ethics Committee, has reviewed the project.

The next step

If you agree to take part, please complete the reply slip and you may return it by post or email to the researcher (contact details are in the bottom of the page). The researcher will contact you after receiving your reply slip to arrange the date and time of the interview. A consent form can be signed on the day of interview. The consent form will not be used to identify you. It will be filed separately from all the other information. However, you may keep this sheet for reference.

Contact for further information

Please feel free to contact the university's ethics officer and my research supervisors if you would like to raise any issues regarding the conduct of the research. These can be contacted as follows:

a) Research supervisors

Professor Jill Schofield, The York Management School, Freboys Lane, University of York, Heslington, York, YO10 5GD. Email jill.schofield@york.ac.uk Tel: +44 (0) 1904 325 060

Professor Richard Common, The York Management School, Freboys Lane, University of York, Heslington, York, YO10 5GD. Email richard.common@york.ac.uk Tel: +44 (0) 1904 325 376

b) The York Management School Ethics Officer

Chair, Professor Celia Kitzinger, c/o Debbie Haverstock, ReCSS, 6 Innovation Close, University of York, York YO10 5ZF. Email celia.kitzinger@york.ac.uk Tel: +44 (0) 1904 432 635

Thank you very much for reading this and taking part in this study

Appendix 2: Consent Form

THE UNIVERSITY *of York*

The York Management School

PARTICIPANT'S CONSENT FORM

Title of Project**: Accountability a Subset of New Public Management and its facilitation on efficient management of fiscal resources in Tanzanian Secondary Schools**
Name of Researcher: Maulid Jumanne Maulid

This form is for you to state whether or not you agree to take part in the study. Please read and answer every question. If there is anything you do not understand, or if you want more information, please ask the researcher.

	<u>Yes</u>	<u>No</u>
I agree to take part in the study.	☐	☐
I understand that my participation in this study is voluntary. In addition, I have the right to request the sessions to be stopped and withdraw from the research at any time and have the information withdrawn as well, without giving any reason and without any detriment to myself and my organization.	☐	☐
I confirm that I have read and understand clearly the information sheet for this research and have had the opportunity to ask questions about the study.	☐	☐
I agree that the interview will be audio-taped. I can request a copy of the recording or the transcript of the interview (you may take part in the study without agreeing to this part).	☐	☐
I understand that the information collected is only accessible to the researcher and via translation to his research supervisors.	☐	☐
I am aware that the information collected in this study will be used to write up a PhD thesis, publications, or presented in academic conferences.	☐	☐
I understand that the information I provide will be held in confidence and will be treated anonymously by the researcher.	☐	☐

Name of Participant: Date: Signature:

_____   _____   _____

Researcher: Date: Signature:
Maulid Jumanne Maulid

_____   _____   _____

Appendix 3: Invitation Letter

THE UNIVERSITY *of York*

The York Management School

INVITATION LETTER

Date:

Dear Sir or Madam,

My name is Maulid Jumanne Maulid, a PhD student in The York Management School, and I am currently conducting a research on Accountability a Subset of New Public Management and its facilitation on efficient management of fiscal resources in Tanzanian Secondary Schools. My research aims to investigate New Public Management and the way it has been defined, diffused and implemented in the education sector in Tanzania.

For this purposes, I would like to invite you to participate in the study. I kindly invite you to take part in an interview session. Before you decide to take part, it is important to understand the research objectives and processes involved in it, so please take time to carefully read the information enclosed to this invitation letter.

The decision to take part is entirely voluntary. However, it is very valuable and greatly appreciated if you can participate in this study. If you choose to do so, please complete the reply slip as your indication to take part and send it back to me either by post or email as written below.

Your kind assistance by participating in this research is highly appreciated. I believe that your views can give valuable perspectives on this important topic. Should you have any queries, please feel free to contact me.

Yours sincerely,
Maulid Jumanne Maulid
Doctoral Researcher
Freboys Lane
University of York
Heslington

York, YO10 5GD, UK
Email: mjm551@york.ac.uk
Phone: +447466797215
Appendix 4: Reply Slip

THE UNIVERSITY *of York*

The York Management School

REPLY SLIP

A Study on Accountability a Subset of New Public Management and its facilitation on efficient management of fiscal resources in Tanzanian Secondary Schools

Date   :

Name   :

Address   :

Phone/cell phone No:

Email address   :

Please cross/tick the box:

☐   **I am interested in participating in the above study and willing to be contacted by phone or email to discuss possible participation**

Appendix 5: Request for Permission to conduct research

THE UNIVERSITY *of York*

The York Management School

Date:

To

Subject: Request for Permission to conduct research

I am writing to ask your permission to conduct a research at your institution, by collecting data which will be used in my PhD thesis. For your consideration, below is the information about myself and my research:

Name   : Maulid Jumanne Maulid
Position   : Doctoral Researcher
Scholarship   : Commonwealth Scholarship Commission in the UK
Programme/University   : PhD in Management /The University of York, UK
Research title   : A Study on Accountability a Subset of New Public Management and its facilitation on efficient management of fiscal resources in Tanzanian Secondary Schools

Period of data collection   : July 2015 to September 2015
In general, the research aims to investigate New Public Management and the way it has been defined, diffused and implemented in the education sector in Tanzania. In particular, the objectives of this research are: 1) to investigate the applicability of NPM concepts in the public sector in Tanzania, 2) to find out the realization of NPM in education sector in Tanzania and, 3) to explore accountability, a subset of New Public Management technique and its facilitation on efficient management of school fiscal resources in Tanzania, 4) to fill the knowledge gap in the field of public sector reforms and provide recommendations to improve the ongoing reforms of the education sector in Tanzania, 5) to contribute to the existing literature about accountability in the context of public sector organizations in Tanzania.

This study will utilize qualitative research methods which include semi-structured interviews, focus group discussions and documentary reviews. Therefore, by this letter, I would like to ask your permission to collect data at your esteemed institution. I look forward to hearing from you.

Yours sincerely,
Maulid Jumanne Maulid
Doctoral Researcher
Email: mjm551@york.ac.uk
Phone: +447466797215

Compliance Declaration

This declaration must be returned, fully completed, along with each submission made to ELMPS.

On completion, please return **two copies** of this form: one by email to elmps-ethics-group@york.ac.uk, and a second, hard-copy, **signed by the Applicant, the Applicant's Head of Department, and – if applicable – the Applicant's PhD Supervisor**.

Those making a resubmission **must also complete section 6, on page 3.**

Return Address: Prof Celia Kitzinger, c/o Debbie Haverstock, ReCSS, 6 Innovation Close, University of York YO10 5ZF.

1.   The Applicant:

Name: Maulid Jumanne Maulid

Position: Doctoral Researcher

Centre/Department: The York Management School

Contact details: email address:mjm551@york.ac.uk   Telephone number: 07466797215

2.   Supervisors:

Doctoral Supervisor: Professor Jill Schofield

(if applicable)

Head of Research: Professor Bill Cooke

Head of Department: Professor Jill Schofield

3.   The Project:

Project Title:Accountability a Subset of New Public Management and its facilitation on efficient management of fiscal resources in Tanzanian Secondary Schools

How is the project funded?:   ☐ Self-Funded   ☐ External funder

Funder (if applicable):The Commonwealth Scholarship Commission (CSCUK)

4.   Other Jurisdictions:

Please indicate whether your proposal has been considered by any other bodies:

☐ External Sponsor

☐ Another University of York Ethics Committee

☐ NHS Research Ethics Committee

5.   Declaration:

I confirm that I have read and understood:

- ✓ the ELMPS guidelines on consent; and

- ✓ the ELMPS information sheets for researchers working with human subjects; and

- ✓ the University of York data protection guidelines.

Signature of applicant:
(Type name if submitting electronically)

Maulid Jumanne Maulid

Date: 27/05/15

I confirm that the applicant and myself have read and understood the ELMPS guidelines on Consent and Data Protection)

Signature of Research Supervisor (if appropriate):
(Type name if submitting electronically)

Professor Jill Schofield

Date: 27/0/15

Signature of Head of Research Centre or Head of Department:
(Type name if submitting electronically)
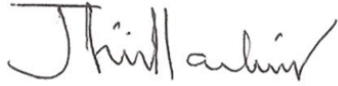
Professor Jill Schofield

Date: 27/05/15

6. Additional Declaration for Resubmissions:

I have read and understood the ELMPS response to the initial application, and consider that the attached response deals appropriately with its recommendations.

Signature of applicant:

(signature)

Date: 27/05/15

Please attach an additional sheet/file with a point-by-point response to the recommendations issued by ELMPS.

I have read and understood the ELMPS response to the initial application, and consider that the attached response deals appropriately with its recommendations.

Signature of Research Supervisor (if appropriate):

Date: 27/05/15

I have read and understood the ELMPS response to the initial application, and consider that the attached response deals appropriately with its recommendations.

Signature of Head of Research Centre or Head of Department:

Date: 27/05/15

Additional Information to Research Ethics Committee

Please address the issue below from the University's code of practice

2.13. Activities conducted overseas should take account of political, social and cultural sensitivities in their design and conduct. Regarding countries/regimes with a poor human rights record or identified as dangerous by the Foreign & Commonwealth Office, particular care must be exercised in relation to the welfare and interests of all those involved, both the participants and those carrying out the activity. With respect to countries with emerging economies, the activity should involve reasonable use of local resources, and benefit to the local community should be ensured. Activities conducted overseas should comply with the statutory and regulatory requirements of the country/countries in question, as well as those which apply to the UK. In planning activities, individuals should take account of the ethical standards and processes of the country/countries in question as well as those of the University. https://www.york.ac.uk/staff/research/governance/policies/ethics-code/

➢ Activities conducted overseas should take account of political, social and cultural sensitivities in their design and conduct.

Field work was conducted in two regions, Dodoma and Dar es Salaam. The researcher was aware that, the country was conducting its general election in October 2015. According to the Tanzanian security information system, the two regions have not much affected by political rallies and demonstrations. The most affected regions are Arusha, Mbeya and Unguja. Others are Pemba, Mtwara, Mwanza and Iringa. These regions are dominated by opposition parties.

It is understood that, Tanzanians are generous to visitors. Moreover, it is a secular country, though there is a high proportion of Muslims, especially along the coastal Regions such as Tanga, Coastal Region, Mtwara, Dar es Salaam, Unguja and Pemba. However, non-Muslims enjoy peace and tranquility. Dodoma and Dar es Salaam are very important regions in the country, the former being the capital city and the latter serves as both the commercial and administrative city.

The study took into account the nature of social arrangement of the community members in the two regions. The researcher did not interfere with the social practices of the people. Generally, he was sensitive and respectful to the local people and their cultures. Being a native speaker of Kiswahili and familiar with the culture, it was easier for the researcher to be sensitive enough for the participants not to be offended or harmed in anyway.

> ➢ Regarding countries/regimes with a poor human rights record or identified as dangerous by the Foreign & Commonwealth Office, particular care must be exercised in relation to the welfare and interests of all those involved, both the participants and those carrying out the activity.

The principle of "do not harm" will always be practiced to ensure the welfare of all those involved in the research. The study will not put participants in a situation where they might be at risk of harm as a result of their participation. They will be protected in terms of confidentiality and anonymity. The confidentiality of information supplied by research subjects, and their anonymity, will be respected.

In Dar es Salaam, where most part of the research data will be collected, extra care will be taken to avoid harm caused by violent attacks. The researcher will avoid withdrawal of large amount of cash from ATMs and will hire licensed taxis throughout. The main researcher and research assistants will make sure that their residential properties are secured and all doors and windows are locked especially at night.

The interest of research participants will be protected within the best ethical practices as follows: The responsibilities of the participants will be clearly disclosed on the consent form, respect for any participants involved in the research study whether directly or indirectly regardless of their age, sex, race, religion, political beliefs and lifestyle or any difference between the researcher and participants will be taken into consideration. Participants will not be coerced into participating in research. The researcher will provide voluntary informed consent to participants before undertaking the study.

The researcher will also inform participants of their rights to either participate or withdraw from study. Essentially, this means that, prospective research participants

will be fully informed about the procedures and risks involved in research and will give their consent to participate.

> With respect to countries with emerging economies, the activity should involve reasonable use of local resources, and benefit to the local community should be ensured.

This research is part of social economic development in Tanzania. It is designed in such a way that it finds solutions of the problems in the public sector in general and education sector in particular and contributes to the socio-economic development of the country.

The research is designed so that much may be gained in maximizing the potential of locals during data collection, and efforts to ensure that the research output is utilized for wider benefit by sharing experiences and good practices.

The researcher took into account the effective use of scarce resources from various levels in Tanzania. This was to ensure that, human resources who are capable and knowledgeable of the problem at hand are drawn from local community, and serve as research assistants. The research acknowledges all the local people who in one way or another took parts in the research.

> Activities conducted overseas should comply with the statutory and regulatory requirements of the country/countries in question, as well as those which apply to the UK. In planning activities, individuals should take account of the ethical standards and processes of the country/countries in question as well as those of the University.

In Tanzania, there exists no specific law to protect personal information in social science research. There is also no law that restricts data transfer outside the country. However, since 2014, a draft of Data Protection Bill was developed following the growth in the information communications and technology sector (ICT). The legislation is expected to be comprehensive and effective. It will promote the protection of personal information processed by public and private bodies. It will also introduce information protection

principles so as to establish the minimum requirements for processing personal information.

The supreme law of the United Republic of Tanzania is its Constitution (1977), which has been amended from time to time. Data was handled in accordance with the article 9-21 of the Constitution. Article 9 ensures that, human dignity and other human rights are respected and cherished. It also provides for human dignity in accordance with the Universal Declaration of Human Rights of 1948. In the Universal Declaration of Human Rights, Articles 12 to 29 of the constitution stipulates on the Bill of Rights and Duties. Article 12 and 13 provide for the right to equality; Art. 14 the right to life; Art. 15 the right to personal freedom; and Art. 16 the right to privacy and personal security. Others are Art. 17 which address the right to freedom of movement; Art. 18 is about the freedom of expression and right to information. Art. 19 provides for freedom of religion, Art. 20 for freedom of association and Art. 21 the right to take part in public affairs.

The study complied with the UK Data Protection Act of 1998. According to the ACT, the provisions have been summarized as follows: the provision 1.16.3.1 cautioned those undertaking research to be aware of the Data Protection Principles. The provisions 1.16.3.2 emphasize the lawful purposes of the data obtained that should not be processed in any manner incompatible with that purpose. The provision further states that, the collected data should be adequate and relevant for the purposes. The data should not be excessive and once collected should be kept up to date and should not kept for no longer than what is necessary for the purpose. It should be processed following the data subject's rights and kept safe from unauthorized access, accidental loss or destruction.

The data should not be transferred outside the European Economic Area (EEA) unless the country it is transferred to has the equivalent levels of protection for personal data. According to provision 1.16.3.3, researchers should be aware of the data 'stripping' when removing personal identifiers. This is because the concept of anonymization itself is often problematic. Therefore, a careful consideration is advised before using this as a basis for exemption.

The provision 1.16.3.4 considers 'data' as any information which has been stored in a form capable of being processed either by a computer or any other automatic equipment. Data can be collected in any form and can be recorded for later processing by computer or other automatic equipment. The provision 1.16.3.5 adds that, when research involves transfer of data overseas, a number of additional points may be required. These were assessed depending on the circumstance for the data to be transferred to countries outside the EEA. Explicit consent has to be obtained and an appropriate contract drawn up with the recipient of the data. The contract should specify data protection requirements that must be maintained and specify safe options that give explicit consent for overseas transfer.

2. As this is funded by the Commonwealth Scholarship Scheme, please confirm that you have checked and are in compliance with any Commonwealth / FCO regulations or procedures to conducting research too.

The awarding body is the commonwealth scholarship commission in the UK. However, the scholarship is administered by the commission's secretariat which is based at the Association of Commonwealth Universities (ACU).

The primary regulation of the ACU in terms of research is to facilitate the conduct of research which protects the welfare and the rights of all human participants in research and to ensure that the principles of integrity, respect for persons, beneficence and justice are upheld.
The Commonwealth Scholarship commission requires the Association of Commonwealth Universities to monitor compliance with the stipulated conditions under which research projects are approved and conducted.

Since university of York is a member of Association of Commonwealth Universities, and since it complies with the ACU's regulations by carrying ethical reviews, I do confirm that, I have checked and this research is satisfactorily in compliance with all relevant policies and procedures of the Commonwealth Scholarship Commission, Association of Commonwealth Universities and FCO regulations.

3. You refer to photographs you plan to take in schools. Please consider the ethical implications of these in terms of identification of people in them and consent issues. Will you publish the photos? How are you going to make sure that people are not going to be identified in events, especially if there are accountability issues.

Photographs will be taken to supplement information missing from interviews and documentary reviews. Human participants will not be photographed, however, where photos showing school infrastructures and other school items will be taken, consent shall be sought. The photos will consequently be published.

4. You say that you will offer anonymity, however, the interview participants are quite high profile. You may want to think a strategy.

Anonymity in this context, means that the identity of the respondent is not known in any way to anyone involved in the research, including the researchers themselves. However, research interviews require respondents to be known to the researcher/interviewer. The common sentiment is that the practice of identifying a respondent leads to invalid data, as an individual will be less forthcoming if they know their name can be tied to their responses.

Yet in social science research, anonymity is a key component of protecting rights of research participants. In this case high profile people may also need their anonymity protected. Steps to ensure confidentiality of information supplied by research subjects and the anonymity of high profile respondents will be respected. Many precautions will be taken to protect their anonymity. Their names, positions, sections or divisions will be anonymized while those of their organisations will be mentioned. Their names and other information such as job titles and strongly expressed opinions will not be displayed. Consequently, during interviews code numbers will be assigned to each person instead of using respondents' real names to identify their data. Code numbers will be used instead of person's name. Data and their sources will remain confidential unless participants have consented themselves to their disclosure. The researcher will ensure that no one will be able to identify the participants once the study is terminated.

If the decision to maintain the identity of the institutions/high profile respondents comes up, this will base on two key reasons: First, because interviews will be conducted within a particular environment of which it is inevitable to highlight specificity. Second, because respondents in the study sample are familiar within the government framework in Tanzania and are easily distinguishable irrespective of the level.

However, since I have an ethical responsibility not only to provide accurate information to the respondents but also to protect security, dignity and privacy of participants, I would prefer maintaining the anonymity as it offers advantages to both the researcher and participant. These include; quality and honesty of responses, participation in the study and improve representativeness of the sample, to protect the participants' privacy, to protect participants from discrimination or other adverse consequences of disclosure.

5. Please confirm that you have discussed these issues (above) and the rest of your ethics form with your supervisor(s). The copy of the application that I have received has not been signed by your supervisor. I cannot approve it without this.

I do confirm that I have discussed these issues and the rest of the ethics form with my supervisors. I do also confirm that I did submit the hard copy form which was completed and signed by Head of Research and my supervisor.

APPENDICES

THE UNIVERSITY *of York*

The York Management School

Guide for Semi-Structure Interview and Focus Group Interviews

Main Research Question	Key Concepts to be Explored	Guide Questions	Respondents
1. To investigate the applicability of NPM in Tanzania,	The understanding of New Public Management (NPM) in the context of public sector reforms in Tanzania	What do you understand about New Public Management (NPM)? From what you know, does the New Public Management (NPM) defined and reflected in the public sector reforms in Tanzania? If Yes, how and if No, why so.	ULs, MOs, TT
		What is the nature of Public Management Reforms in Tanzania? In which ways do the public management reform programs in Tanzania relate to the models of New Public Management (NPM)?	ULs, MOs, TTs
		Which reform programs have been launched by the Public Service Reform Program and which followed ideas of the New Public Management (NPM)?	ULs, MOs, TTs
		Is a Public management reform a national priority for the government of Tanzania?	MOs,
		Does the Tanzanian government committed to implementing the reform programs? If Yes, How and if No, Why this is so.	ULs, MOs, TTs, MPs
		Does the government have a detailed plan and programs for implementing public sector reform programs?	MOs, MPs
	The diffusion of New Public Management (NPM) in Tanzania	Where did Tanzania draw some of its policy lessons to reform the public sector?	ULs, MOs, TTs
		How did the New Public Management (NPM) introduced and diffused in the operation of Public sector reforms in Tanzania?	ULs, MOs
		Did the government require the support of external international agencies in planning and implementing public management reform programs?	ULs, MOs, TTs, MPs
		Does the adoption of NPM improve the quality of services provision in Tanzania? If Yes, How and if No, Why this is so.	ULs, TTs, MPs
	The application of New Public Management techniques in Tanzania	Which concepts among the following are common and applicable in the public sector in Tanzania (tick the appropriate one(s)) a) flexibility in the organizational structures b) downsizing of government (decentralization, desegregation and privatization) c) transferring decision making to the lower tiers d) freedom for managers to manage e) performance management f) cost cutting g) contracting out of service provision to private providers h) Introduction of agencies i) the principle of separation of policy and operational functions j) market –based mechanisms in the operations of public sector	ULs, MOs, TTs, MPs

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		k) empowering local citizens to take part in their own government l) Devolution of power and authority to sub national level m) output control and service standards	
		In your views, is the bureaucratic environment supporting the applicability of New Public Management (NPM) techniques in Tanzania? If yes, why and if No why do you think so	TTs
		Does the New Public Management (NPM) potentially a solution to the problems of bureaucratic government in Tanzania? If yes, why and if No why do you think so	ULs, MOs, TTs,
		How do the New Public Management (NPM) ideas are manifested in the government departments in Tanzania?	ULs, MOs
		Do you see managers in the public sector organizations focus on performance targets and the overall objectives?	ULs, MOs, MPs
		As a policy maker/implementer/academician, do the New Public Management (NPM) techniques relevant in the Tanzanian public sector? If yes, why and if No why do you think so	ULs, MOs, TTs
		Does the government doing more for less and promote quality services for all?	ULs, MOs, MPs
		In which ways the Public officials are accountable for efficient and effective use of funds provided for specified activities?	MOs, MPs
		Which way is common in the provision of services in Tanzania, the uses of vouchers or direct funding to service providers? In which sectors the uses of vouchers are most common and why?	MOs, MPs
		In your opinion, does the government achieve its objectives with the resources available for a particular function?	ULs, MOs, TTs, MPs
		From what you know, are public resources directly matched to people's needs?	MOs, TTs, MPs
	Factors which encourage or inhibit the implementation of NPM in Tanzania	What factors encourage or inhibit the implementation of New Public Management (NPM) in Tanzania?	ULs, MOs, TTs
		What conclusions can be drawn about the factors which encourage or inhibit the implementation of New Public Management (NPM) in Tanzania?	ULs, MOs, TTs
		Does the political system (factor) restrain or support the applicability of New Public Management (NPM) in Tanzania?	ULs, MOs, TTs
		Does the government have institutional capacity to implement the reform programs?	ULs, MOs, TTs, MPs
		Are there established standards and procedures for monitoring and evaluating the implementation of reform programs?	MOs, TTs,
		Are the managers given significant autonomy to carry out their decision making powers without reference back to the central government?	ULs, MOs, TTs, MPs
2. To investigate the applicability of NPM in education sector in Tanzania	New Public Management in education sector in Tanzania	How does New Public Management (NPM) implemented in the education sector?	ULs
		How New Public Management (NPM) works in education sector in Tanzania?	MOs,TT
		Which aspects of the Education and Training Policy (ETP) relate to New Public Management (NPM) ideologies?	ULs, MOs, TT
		How do you perceive/interpret Education Sector Development Programme (ESDP) in the context of New Public Management (NPM)?	ULs, MOs, TT

			Does the education sector in Tanzania have clear autonomy and robust systems of accountability? If Yes, how and if No, why so.	ULs, MOs, TTs, MPs,
			In which ways do the NPM reforms have changed the functions of school managers and teachers as professionals in schools?	ULs, MOs, TT
			Can you describe how Secondary Education Development Program (SEDP) transforms management of schools?	ULs, MOs
			In your views, does the NPM approaches appropriate in education sector in Tanzania? If Yes, how and if No, why so	ULs, MOs, TTs
			Why schools continue to experience accountability problems despite the adoption of NPM ideas?	ULs, MOs, TTs,
			How school based management is implemented in Tanzania?	ULs, MOs, TT
			In which ways administration has been shifted from central policy makers to local school units?	ULs, MOs, TT
			Is the decision making powers shifted to parents, governors, head teacher, teachers, and the neighboring community? If Yes, How and if No, Why so.	MOs, Cs
			In which ways school management has been integrated with the community?	Cs
			Are the new ways of managing schools introduced to citizens, politicians, and the community? If Yes, How and if No, Why so.	MOs, Cs
			Have the sharing of powers embraced amongst all stakeholders and turned schools into semi autonomous organizations? If Yes, How and if No, Why so.	ULs, MOs, TT, Cs
			Are there specific trainings to empower the school committees to be responsible for the management and development of the schools?	MOs
3.	To investigate accountability, a subset of New Public Management technique and its facilitation on efficient management of fiscal resources	Key players and their accountability in the management of school funds	What is the nature of accountability in the Tanzanian schools?	ULs, MOs, Js
			What are the key players and how are they accountable in the management of school funds?	ULs, MOs, EOs
			Which policy and directives have been helpful in shaping actor's accountability in schools?	MOs
			Are the financial roles and responsibilities explicitly understood and agreed by all parties in schools?	IAs
			Who are the stakeholders to whom the school should be accountable?	HTs, SGBs,
			In which ways school heads are accountable for the use/misuse of funds?	HTs, SGBs,
			Who should take blame when the school fails to meet its expectations?	PGs, MOs, Cs
			How often do you make follow up to ensure accountability happens in schools?	MOs
			Can you describe the network in the control of school funds from the LGAs to school?	MOs,
			Who has the responsibility to manage the school money and hold each part to be accountable in school?	Cs

		Is there a mechanism to stimulate local involvement and raise accountability to avoid problems related to inefficiencies and malpractices?	PGs
	School actors and their facilitation on rational use of resources towards intended objectives.	Can you describe how management of funds is carried out in school?	IAs
		How school actors facilitate rational use of school funds towards intended objectives?	TT
		Can you describe how various players relate to each other in the utilization of fiscal resources?	SGBs, HTs,
		How do you ensure that a given course of action or investment of allocated resources results in achievement of intended objectives and goals?	HTs, EOs, MOs,
		How do you identify fraud/misuse of school funds?	CAG, IA, EOs,
		In what ways do you ensure effective utilization of allocated funds in schools?	SGBs
		Do the financial resources directly handed to head teachers and governors of a school? If yes, How and If No, why so.	SGBs
		In your views, is poor financial performance a ground for dismissal of a head teacher or school governor?	EOs, Cs
		Where do you report about the school financial performance? Which aspects do you include in the report?	IAs
		Are the DEOs/Auditors/School Inspectors well informed about what going on in schools?	PGs
		From what you know, is it possible to access school financial information from the DEOs office?	PGs
		How many times the (DEO/Auditors) submit financial information of the schools to the higher authorities?	MOs
	Why there is misuse of school funds while accountability mechanisms are emphasized in education sector in Tanzania	How do you define the funds objectives in schools? In which ways schools explain to the public the extent they have been able to reach objectives? Who has the power to oversee the performance of school funds?	MOs, HTs,
		How do you understand about financial accountability in schools? How does it increase efficiency and value for money?	PGs, SGBs,
		In which ways financial accountability avoids malpractices, and eventually improves the performance of intended objectives/ school funds?	SGBs,
		In which ways accountability increases the level of participation and decision making closer to people?	PGs, SGBs
		Which national policy/Act/regulation explicitly talks about accountability in schools?	ULs, MOs, TT
		In your own experience, can you describe how accountability institutions work in the Secondary Education Subsector in Tanzania? In which ways school leadership creates a healthy environment for accountability to happen?	MOs, TT
		In your own opinion, do you think the actors in schools have a clear understanding of their obligations and be able to link their activities with the vision of schools?	PGs, TT
		Do you have any guidelines with instructions on how to use the school funds? If Yes, what is that guideline?	HTs, SGBs,

		How do you identify accountability problems in the education sector?	EOs, COs, MPs, IAs,
		To what extent has your school(s)/education sector lost money due to weak accountability?	MPs, IAs, CAG, EOs, SGBs, HTs, Js, Cs
		How many cases did you receive on the misuse of school funds over the last ten years? What was wrong with these cases? What actions were taken by your office?	MPs, EOs, MOs, Js
		What is your recommendation to improve accountability system?	MPs, ULs, PGs, EOs, TT
		What are the oversight bodies which ensure accountability in schools? Are they effective enough? If No, Why so. How do they ascertain financial prudence?	ULs, CAG, MOs, MPs,
		Which of the following(s) is/are evident in schools? Tick the appropriate one(s) a) credible/transparent reporting b) Frequent internal audits c) Monitoring systems are in place d) Frequent meetings and Timely submission of minutes e) Sufficient trainings to ensure effective use of school funds f) Citizen's participation and democratic control of school funds g) Financial information is published on the public notice boards h) Head Teachers are informed on the amount of funds disbursed in schools' Bank accounts i) School Governing Bodies have the capacity to control school funds j) The community is informed on the amount of money allocated to school bank accounts k) Members of School Governing Bodies are well educated l) Information is shared	ULs, PGs, MPs, EOs, IAs, CAG, TT
		In which ways the management structure facilitate proper management of school funds?	MOs,
		How do Head Teachers perceive parents' involvement in school based management?	SGBs
		What are the challenges Head Teachers encounter when involving parents in school based management?	SGBs
		What are the problems or obstacles experienced in schools as a result of the principal and SGB's working relationship in the management of financial resources?	HTs, SGBs, MOs,

			What suggestions /measures can be put forward to ensure that the principle and SGB work collaboratively together in the management of financial resources?	SGBs
		The procedures in the management of school financial resources	What are the public sector financial regulations/ the national procedures for efficient use of public funds? In which ways the schools are connected to these national procedures?	CAG, ULs, TT
			Can you describe how financial resources are handled in schools?	SGBs
			To what extent does internal control system exist in the education system in Tanzania? Do the schools have standards or a framework for internal control? And which standards does the school use as a guideline?	IAs, CAG, EOs
			Can you describe the financial procedures involved in the allocation of school funds? What are the operating procedures in the utilization of school funds?	EOs
			Who withdraw the school funds? Who are the signatories? Who are authorization officers? What are the requirements to authorize the funds? Who performs auditing and reporting to ensure proper use of funds? Who is doing Internal oversight? What criteria/aspects do they check for the overall oversight?	IAs, HTs, SGBs,
			How frequent internal/ external auditors audit schools? How Internal/ external auditing conducted in schools? Where do they submit their regular financial reports?	EOs, HTs, IAs, CAG
			How do you use the reports from internal auditors to improve school performance and operations?	HTs,
			In which ways the schools are audited by the Office of the Auditor General?	CAG, IAs, MOs
			Are the schools subject to monitoring/auditing by the community/parliament? Is that a requirement to explain actual utilization in the community/parliament?	MPs, IAs, HTs, SGBs
			Which problems do auditors face in schools? How do they solve these problems? What improvements would you recommend for the auditing process in schools?	CAG, EOs, MOs
			How do you trace mismanagement or abuse of funds to a particular person or people in schools?	MOs, Js
			What standards/formats are used in the preparation of financial reports? Which information is disclosed in the report?	HTs,
			What are your comments on school financial statements? And what are your recommendations to improve its preparation?	IAs,
			To what extent school actors comply with the principles of basic bookkeeping, accounting and preparations of annual reports?	IAs
			Can you describe the preparation of school budgets? Which members are obliged by financial laws to develop priorities and formulate school budget?	SGBs,
			In your own opinion, do you think there is a professional base of accountants in terms of number and quality to support management of public expenditure in schools?	MPs, PG, IAs, CAG,Js
			In your own opinion, do you think the accounting infrastructure is effective enough to ensure accountability within the country?	MPs, CAG
			How do the financial and accounting regulations facilitate accountability and value for money in schools?	CAG

		Tell me, do you think members in the School Governing Bodies are knowledgeable enough on accounting procedures? Do the schools have trained accountants or book keeping officers?	IAs, PG,
		What is school finance policy? Do the schools have the school finance policy? Does the finance policy outline duties or responsibilities of the treasurer, finance officer, auditor, finance committee, the principal, and other persons delegated for financial matters? Are the routine procedures for handling school fees, donations, cheque payments, bank transactions, signatories, and other aspects related to the school's finances included in the school's financial policy?	MOs, EOs, ULs, SGBs, TT
		Do you have a finance committee in your school? Which members comprise this committee? What mechanisms do they put in place to ensure perfect administration of school funds?	HTs, SGBs,
	The school management and its compliance to laws and regulations to ensure that the transferred funds are used efficiently	Which financial laws/ policies/Acts are used to ensure rational use of fiscal resources? How do you enforce rules and regulations to keep players focused on the objectives and avoid unusual deviations?	MOs,
		Is the money spent as allocated and agreed in accordance with prescribed rules? How do you check if payments/transactions are done as per financial regulations and are accurate and authentic?	SGBs, IAs, EOs
		Which financial provision(s) state about the required standards of behavior for the utilization of public funds in Tanzania?	IAs, CAG
	The school funds utilized as it has been intended and approved by responsible authorities	Where is the school funds come from? How many sources of funds in schools? How often do you receive school funds? What is the actual amount the school receives in each category?	HTs, SGBs, EOs
		Do you think the allocation is an improvement over the amounts allocated from the previous years? Which aspect is given the large share/amount and which is given the least share/amount?	HTs, SGBs, EOs
		Is the allocation of funds determined by school priorities? Are the transferred/assigned funds sufficient for schools to accomplish their duties?	HTs, SGBs
		How do you spend the school funds? How do you maintain/manage these funds in your school? How do you check if the value for money is met? How do you identify qualitative improvement of school infrastructure/services?	HTs, SGBs,
		What are the parents' expectations of the school funds? Do you fulfill their expectations regard to school funds? Are the parents/politicians/officials satisfied with the quality and amount of investment/ services in Schools? Who should take blame when the school fails to meet its expectations?	HTs, SGBs,
		In your own opinion what should be done to ensure proper use of school funds to meet the intended objectives?	ULs, PG, TT, Cs
		From what you know, are departments within schools fully functional and autonomous in decision making and utilization of the allocated funds? If Yes, How and If No Why so.	HTs, SGBs,
		In your own opinion do you think most of the financial resolutions agreed in the staff meetings/Head of Departments meetings/briefs are fully supported and implemented?	HTs, SGBs,
	The challenges facing school management team with regard to	What are the challenges facing schools regard to financial accountability and the implications of such challenges?	ULs, MOs, Js, TT, Cs
		As an education expert/policy maker/officer, in your experience do you think school managers are capable of interpreting policy and procedures guiding control of fiscal resources?	MOs, ULs, PG, TT

	financial accountability and the implications of such challenges	In your views, do you think schools have enough autonomy on the use of school funds? Are there any initiatives to strengthen autonomy of schools on matters relating to fiscal management?	PG, EOs, IAs, MOs, TT
		As an expert in public sector management, Can you mention the factors failing accountability at school level?	MOs, ULs, TT
		What efforts have been taken so far to improve financial accountability across the system? What should be done to improve financial accountability in schools?	MOs, EOs, CAG, TT
		Do you see the principles/rules/regulations adequate enough to inform head teachers/school governing bodies to make the right financial decisions?	PG, MOs, EOs, TT
		Tell me, are you given adequate resources to discharge your duties? Are there any problems on the flow of Secondary Education funds in the Districts/Schools/Departments?	HTs, EOs, MOs
		What are the challenges of the financial management systems in schools? Do the schools need any support on financial management? If so, what kind of support do they need?	EOs, Js

Key Terms: University Lecturers (ULs), Ministerial Officials (MOs), Think Tanks (TTs), Members of Parliament (MP), Pressure Groups (PGs), Education Officials (EOs), Internal Auditors (IAs), Controller and Auditor General office (CAG), Head Teachers (HTs), School Governing Bodies (SGBs), Journalists (Js), Councillors (Cs)

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Documentary Reviews

	Issues to be examined	Documents to be Examined	Data Required	Level	Findings	Remarks
1.	The understanding of New Public Management (NPM) in the context of public sector reforms in Tanzania	Governments Acts on public management Reform Programs	Specific ACTS talking about public management Reform Programs in Tanzania	National		
		Policy frameworks on public management reform programs	Policies on public management reform programs	National		
		Books on Public Sector Reforms in Tanzania	The genesis and nature of Public Sector Reforms in Tanzania	National		
		The History and different phases of public management reforms in Tanzania	The phases of public management reforms in Tanzania	National		
2.	The diffusion of New Public Management (NPM) in Tanzania	National Policy Documents	Policy Reforms in Tanzania	National		
		World Bank Documents	The influence of International Financial Institutions on the adoption of NPM in Tanzania	National		
		Journals/Articles/Papers	Diffusion of NPM in Tanzania	National		
		The Millennium Development Goals (MDGs) reports	Success stories/facts about public sector reforms in Tanzania	National		
		Books on Public Sector Reforms in Tanzania	The nature of public sector reforms	National		
3.	The application of New Public Management techniques in Tanzania	Documents on reform programs such as Civil Service Reform Program (CSRP), Public Service Reform Program (PSRP)	The nature of these programs (CSRP & PSRP) in relation to NPM techniques	National		
		Government Manuals on reform programs such as Local Government Reform Program (LGRP), Financial Sector Reform Program (FSRP), Legal Sector Reform Program (LSRP), Education Sector Development Program (ESDP) and others.	Common concepts and techniques used in these Reform Programs (LGRP,FSRP, LSRP), ESDP)	National		
		Journals/Articles/Papers	The application of NPM techniques in different sectors	National		
4.	Factors which encourage or inhibit the implementation of NPM in	Government Reports on Reform Programs	The success stories or failures of the reform programs	National		

	Tanzania	Journals/Articles/Papers	Challenges of NPM	National		
		The National strategy for Growth and Reduction of Poverty	The NSGRP priorities whether they are compatible with the NPM approach or not	National		
		The Millennium Development Goals (MDGs)	The target of the public sector reform in Tanzania by 2015	National		
		Books on Public Sector Reforms in Tanzania	The implementation and/ or Challenges of NPM in Tanzania	National		
5.	New Public Management in education sector in Tanzania	Education Sector Development Program (ESDP), Education and Training Policy (ETP), Secondary Education Development Program (SEDP), Primary Education Development Program (PEDP)	Adopted approaches or ways of managing from the NPM	National		
		Education for All (EFA) documents	Reforms in the education sector	National		
6.	The implementation of School based management	Charts showing Organization structure in schools	In terms of autonomy in schools	School		
		Articles on school management	School management	National		
7.	Key Players and their accountability in the management of school funds	School Finance Policy	The content of the school finance policy	School		
		Organization structure	Interdependencies and interrelationship among players	School		
		Job descriptions	Roles and responsibilities	School		
		Charts	Hierarchy and reporting relationship	School		
		Tables	Who does what	School		
8.	School actors and their facilitation on rational use of resources towards intended objectives.	Financial circulars, manuals, rules and regulations	Compliance of the actors with regulations in the control of the school funds	National		
		Public notice boards to identify if actors display information on school finance	Information on the finance of the school on public notice boards	District		
		Minutes of the meeting	Data showing Accountability of the actors in financial reporting, budgeting and monitoring	School		
9.	Why there is misuse of school funds while accountability mechanisms are emphasized in education sector in Tanzania	Education Sector Development Program (ESDP), Education and Training Policy (ETP), Secondary Education Development Program (SEDP), Primary Education Development Program (PEDP	Sections talking about rational use of school funds	National		
		Financial records	Allocations and utilization	District/ School		
		Charts/Tables	Allocations and utilization	District/ School		

No.		Documents	Description	Level		
		The national development vision of 2025 document	The sections talking about the targets of education investments	National		
		Organization structure	Its facilitation on rational use of school funds	District/ School		
10.	The accountability structure between Head Teachers and School Governing Bodies in the management of school funds	Files on financial meetings and financial records of school	Minutes of teachers meetings, school committee, pupils council and development plans of the school	School		
		Budgeting documents	Number, names of participants and data on the finance of the school	School		
		Management Manuals	Sections showing the relationship of actors in the management team	District/ School		
11.	The procedures in the management of school financial resources	Documents on ▪ Reporting ▪ Budgeting ▪ Book keeping ▪ Accounting Auditing	▪ Compliance with financial laws and procedures ▪ Accurate information on financial statements and reports ▪ Summary of expenditures being incurred by the school ▪ Receipts on payments	District/ School		
12.	The school management and its compliance to laws and regulations to ensure that the transferred funds are used efficiently	Secondary Education Development Program Manuals and guidelines	The provisions/sections about utilization of school funds	National		
		School finance Policy	Correct picture of the financial activity and condition of the school	School		
13.	The school funds utilized as it has been intended and approved by responsible authorities	Council Reports, Notice Boards, Files on allocations, Files on budgeting and utilization at school level	Utilization of school funds	District/ School		
		Tables	Allocations	District/ School		
		Controller and Auditor General Reports, Internal Auditors Reports	Specific data from the education sector and in particular secondary schools	National/District		
		Basic Education Statistics in Tanzania (BEST)	Targets of school funds	National		
14.	The school management allow each level to be accountable for its specific spending decision	Departmental meetings, Budgeting reports, school financial files	Accountability within departments	School		
		School Finance Policy	Accountability relationship	School		
		Job descriptions	Roles and responsibilities	District/ School		
15.	The challenges facing school management team with regard to financial accountability and the implications of such challenges	Internal auditors reports, district education officers reports, School Governing Body reports, files, teachers meetings, parents meetings	The accountability problems facing schools	District/ School		

		files				
		Newspapers	Accountability problems in schools	National		
		The national development vision of 2025 document	Section on Accountability in the education sector	National		
		Journals/Articles	Accountability problems in schools	National		

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List of Informants by Institutions and Transcription Code

Transcript Code No	Institution	Designation	Category	Level	Number of Respondents
1.	Ministry of Education and Vocational Training	Ministers/Deputy Ministers Office	Top Executive	National	1
2.	Ministry of Education and Vocational Training	Director Secondary Education	Top Executive	National	1
3.	Ministry of Education and Vocational Training	Policy Department	Middle official	National	1
4.	Prime Minister Office Regional Administration and Local Government	Ministers/Deputy Ministers Office	Top Executive	National	1
5.	Prime Minister Office Regional Administration and Local Government	Director Secondary Education	Top Executive	National	1
6.	Prime Minister Office Regional Administration and Local Government	Policy Department	Middle official	National	1
7.	President Office, Public Service Management	Policy Department	Middle official	National	1
8.	President Office, Public Service Management	Policy Department	Middle official	National	1
9.	President Office, Public Service Management	Policy Department	Middle official	National	1
10.	The Parliament of Tanzania	Social Services Committee	Members of Parliament	National	1
11.	The Controller and Auditors General Office	Controller and Auditor General	Top Executive	National	1
12.	The University of Dar es salaam	College of Arts and Social Sciences	Professor/Dr	National	1
13.	The University of Dar es salaam	College of Business Management	Professor/Dr	National	1
14.	The University of Dar es salaam	College of Education	Professor/Dr	National	1
15.	Pressure Groups/Interest Groups	Haki Elimu	Chairperson	National	1
16.	Pressure Groups/Interest Groups	Twaweza	Chairperson	National	1
17.	Journalists	The Guardian	Editor	National	1
18.	Journalists	TBC	Editor	National	1
19.	Think Tanks	Open University of Tanzania	Retired Professor	National	1
20.	Think Tanks	University of Dar es salaam	Retired Professor	National	1
21.	Dodoma Municipal Council	Executive Directors Office (Director)	Top Executive	District	1
22.	Dodoma Municipal Council	Executive Directors Office (Deputy Director)	Top Executive	District	1
23.	Dodoma Municipal Council	District Education Officer	Top Executive	District	1
24.	Dodoma Municipal Council	Deputy District Education Officer	Top Executive	District	1
25.	Dodoma Municipal Council	Internal Auditor	Middle Official	District	1
26.	Dodoma Municipal Council	Internal Auditor	Middle Official	District	1
27.	Dodoma Municipal Council	Councillor	Chairperson (Social Service Committee)	District	1
28.	Dodoma Municipal Council	Councillor	Member (Social Service	District	1

			Committee)		
29.	Dodoma Municipal Council	Councillor	Member (Social Service Committee)	District	1
30.	Dodoma Municipal Council	Councillor	Member (Social Service Committee)	District	1
31.	Dodoma Municipal Council	Dodoma Secondary School	Head Teacher,	School	1
32.	Dodoma Municipal Council	Dodoma Secondary School	Chairperson School Governing Body,	School	1
33.	Dodoma Municipal Council	Kiwanja cha Ndege Secondary	Head Teacher,	School	1
34.	Dodoma Municipal Council	Kiwanja cha Ndege Secondary	Chairperson School Governing Body,	School	1
35.	Dodoma Municipal Council	Mnadani Secondary School	Head Teacher,	School	1
36.	Dodoma Municipal Council	Mnadani Secondary School	Chairperson School Governing Body,	School	1
37.	Dodoma Municipal Council	Kikuyu Secondary School	Head Teacher,	School	1
38.	Dodoma Municipal Council	Kikuyu Secondary School	Chairperson School Governing Body,	School	1
39.	Kinondoni Municipal Council	Executive Directors Office (Director)	Top Executive	District	1
40.	Kinondoni Municipal Council	Executive Directors Office (Deputy Director)	Top Executive	District	1
41.	Kinondoni Municipal Council	District Education Officer	Top Executive	District	1
42.	Kinondoni Municipal Council	Deputy District Education Officer	Top Executive	District	1
43.	Kinondoni Municipal Council	Internal Auditor	Middle Official	District	1
44.	Kinondoni Municipal Council	Internal Auditor	Middle Official	District	1
45.	Kinondoni Municipal Council	Councillor	Chairperson (Social Service Committee)	District	1
46.	Kinondoni Municipal Council	Councillor	Member (Social Service Committee)	District	1
47.	Kinondoni Municipal Council	Councillor	Member (Social Service Committee)	District	1
48.	Kinondoni Municipal Council	Councillor	Member (Social Service Committee)	District	1
49..	Kinondoni Municipal Council	Boko Secondary School	Head Teacher,	School	1
50.	Kinondoni Municipal Council	Boko Secondary School	Chairperson School Governing Body,	School	1
51.	Kinondoni Municipal Council	Kiluvya Secondary School	Head Teacher,	School	1
52.	Kinondoni Municipal Council	Kiluvya Secondary School	Chairperson School Governing Body,	School	1
53.	Kinondoni Municipal Council	Mabibo Secondary School	Head Teacher,	School	1

54.	Kinondoni Municipal Council	Mabibo Secondary School	Chairperson School Governing Body,	School	1
55.	Kinondoni Municipal Council	Mbezi inn Secondary School	Head Teacher,	School	1
56.	Kinondoni Municipal Council	Mbezi inn Secondary School	Chairperson School Governing Body,	School	1

DIRECTORATE OF RESEARCH, PUBLICATIONS AND   POSTGRADUATE STUDIES

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04 September 2015.

To svhom it may Concern,

Dear Madam/Sir,

RE: A RESEARCH CLEARANCE OF MR. MAULID JUMANNE MAULID

The Open University of Tanzania was established by an act of Parliament No. 17 of 1992, which became operational on the March 1993 by public notice No. 55 in the official Gazette. The act was however replaced by the Open University of Tanzania Charter of 2005, which became operational on I st January 2007. [n line with the tater, the Open University mission is to generate and apply knowledge through research. To facilitate and to simplify research process therefore, the act empowers the Vice Chancellor of the Open University of Tanzania to issue research clearance* on behalf of the Government of Tanzania and Tanzania Commission for Science and Technology, to both its staff and students who are doing research in Tanzania. With this brief background, the purpose Of this letter is to introduce to you Mr. Maulid J. Maulid our academic staff in the Faculty of Education, and a PhD student at the University of York (United Kingdom). We hereby grant him a clearance to conduct his research entitled, ' 'A Study on Accountability a Subset of New Public Management of Fiscal Resources in Tanzania Secondary Schools." I-le will conduct the research in different areas in Tanzania from September 2015 to December 2015, and we kindly ask you to support his research.

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: 022-20668820. we lastly thank you in advance for your assulned cooperation and facilitation of this research academic activity.

Yours sincerely,

Prof Hossea Rwegoshora

For: VICE CHANCELLOR
THE OPEN UNIVERSITY OF TANZANIA

KINONDONI MUNICIPAL COUNCIL

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In reply please quote

14883 DAR ES SALAAM

Ref. KMC/ED/SS/R. 18/ 1/117

Date: 25/09/2015

Headmistress/Headmaster,
............................…Secondary School,

DAR ES SALAAM.

REF: RESEARCH PERMIT

Refer the heading above.

Mr. Maulid Jumanne, a student from UNIVERSTY OF YORK (United Kingdom) is conducting a research on "A STUDY ON ACCOUNTABILITY A
SUBSET OF NEW PUBLIC MANAGEMENT OF FISCAL RESOURCES IN TANZANIA SECONDARY SCHOOLS" he has been permitted to under take a research in your school.

By this letter you are asked to give him the required assistance to the said researcher.

Wishing you all the best of luck.

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Mw(. Rogers J. Shemwelekwa
MUNICIPAL SECONDARY EDUCATION OFFICER
KINONDONI MUNICIPAL COUNCIL
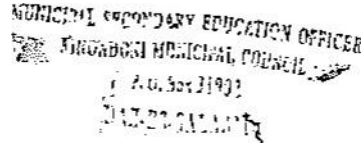
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