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Effectiveness of Heads of Schools Management of Capitation Grants for Service Delivery in Public Secondary Schools in Hai District, Tanzania

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Abstract

This study examined the effectiveness of Heads of School management of Capitation grants for service delivery in public secondary schools in Hai District. The study employed both quantitative and qualitative approaches whereby Cross-sectional survey design was used to collect quantitative data and phenomenology design was used to collect qualitative data. Target population for the study was 29 public secondary schools, 29 Heads of public secondary Schools, 29 academic teachers, 2674 students, 01 DEO and 634 public secondary school teachers. The researcher used stratified and simple random sampling techniques to sample respondents. Instruments for data collection were; questionnaires, interview guide and document analysis schedule. Quantitative data were analyzed by using frequencies and percentages and presented using tables. Qualitative data were analyzed through transcription, narration, quotation and support from popular literature. The major study finding revealed that Heads of schools implemented the capitation grants guideline with little adjustments to suit specific needs of the school. However, major Challenges that heads of school faced in management of capitation grants was inadequacy of the grants disbursed by the government. The null hypothesis was tested using Chi-square which showed that there was no statistically significant association between service delivery of heads of schools and the capitation grants management. The study concluded that heads of school were not effective in managing capitation grants due to the presence of many challenges hampering their management of the grants. The study recommends that the government should timely disburse enough capitation grants to specific school equivalent to the number of student's enrolment.

Key words: *Capitation Grants, Effectiveness, Management, and Service Delivery*

1. Introduction

Education is a human right that has immense power to transform society. Its foundation rests on the cornerstones of freedom, democracy and sustainable human development. Education provides knowledge and skills needed to succeed in life. Furthermore, education is associated with increased incomes, reduced poverty and improved health (UNICEF, 2006).

Abolition of school fees in primary and secondary schools as the policy intervention resulted to the increased rate of enrolment in primary and secondary schools especially after the introduction of PEDP and SEDP respectively. At the time of independence in 1961 a World Bank Publication reported that, of the three East African British colonies (Kenya, Tanzania and Uganda) Tanzania was the least well off. At the time, only 16,691 students were enrolled in secondary schools. Fifty years down the line the Education sector is still haunted by even more challenges than before. Statistics reveal an increase in total enrolment rate in secondary schools by 54.1% (1,884,272 students). The performance and quality of services rendered in education are reportedly decreasing despite the efforts and investment done into the sector. Nationally 2016 Standard one enrolment rose by 38.4% over. Increases at Secondary School level were less dramatic. Enrolment in form one increased from 372,719 in 2015 to 538,826 in 2016 and increase of 44.6% (Hakielimu, 2017). This leads to pressure on the availability of teaching and learning services in school setting because preliminary preparations were not effectively done to accommodate the changes. According to Human Right Watch



(2013), it has been argued that there is severe shortage of text books in primary and secondary schools which has made education goals and objectives not be achieved as it was expected by different stakeholders.

There has been allegation from the government and other stakeholders such as parents, students, media and Non-governmental organizations arguing that the government has been taking various initiatives to ensure that the capitation grants allocated to cater for various expenses reach public secondary school timely but the fund has been used for other purposes contrary to government directives (URT 2014). This raises questions as to whether heads of public secondary schools comply with the capitation grant guidelines provided to them by the government or not.

Therefore, it is against this background that the current study investigated the effectiveness of heads of school management of Capitation Grants for services delivery in public secondary schools in Hai District basing on the contemporary 2015 Capitation Grants guidelines.

The effective utilization and management of capitation grants provided by the government of Tanzania to supplement school fees and other contributions from parents has a positive impact on the teaching and learning process through the provision of capitation grants and hence, accessibility, high students' enrolment rate, thus alleviating illiteracy level from the society. Various studies have been conducted about effective utilization and management of capitation grants. For instance, Armah and Edward (2010) revealed that effective utilization and management of capitation grants contributes to an increase in the enrolment rate. Mwombela and Manara (2012) also revealed that there is unpredictability in disbursement of the capitation fund; some school heads are not aware of the amount of fund allocated for their schools. Ngowi (2015) reported that effective management of capitation grants resulted to quality results in education. Although many studies have been conducted on effect of capitation grants utilization and disbursement, the previous studies did not address the availability and effective service delivery in relation to the capitation grants received in school setting since the amount of capitation Grants provided by the Government seems not matching with delivery of services. Since the government of Tanzania through MOEST has been sending Capitation Grants directly to school account instead of via District council still service delivery in Hai public secondary schools is still a problem. The question at hand is whether heads of school comply with the capitation grants guideline of 2015 which provides the directives on the use of the grants. Therefore, the current study investigated the effectiveness of heads of school management of capitation grants for service delivery in public secondary schools in Hai district basing on URT 2015 CG guideline.

This study was guided by the following research questions:

1. To what extent do school heads utilize the allocated capitation grant to ensure service delivery in public secondary schools in Hai District?
2. To what extent do heads of public secondary schools in Hai District adhere to the stipulated capitation guidelines?
3. What are the challenges facing school heads in managing capitation grants in Hai District?

Research Hypothesis:

There is a significance association between service delivery of heads of schools and the capitation grant management.

2. Research methodology

The study employed quantitative and qualitative approaches. The study employed cross-sectional survey design which was appropriate for a researcher to get information at one point in time so as to describe the current characteristics of a sample. The target population of this study was 29 public secondary schools, 29 heads of public secondary school, 29 academic teachers, 29 school bursars, 2674 students, 634 public secondary school teachers, One District Educational Officer in Hai District, and 348 School board members. The study employed probability sampling in which stratified random sampling technique was used to obtain various strata of teachers and students. The instruments which were used for data collection involved questionnaires for students and teachers, interview guide for HOS, DEO, School bursar, board member and document analysis schedule.



3. Findings

The Extent to which Heads of Public Secondary Schools in Hai District Utilize the Allocated Capitation grants for service Delivery

In the first research question the researchers wanted to find out the extent to which heads of Public secondary schools in Hai District utilize the allocated capitation grants to ensure service delivery. Data were collected from Head of Schools through an interview guide, students through questionnaire and document analysis that were provided to the academic masters. Students were asked to indicate the availability of teaching and learning services by indicating if they were available or not available. The findings are shown in table 1.

Table 1: Students’ Responses on Availability of Teaching and Learning Services n=105

	Available		Not available	
	f	%	F	%
Chalks and dusters	59	55.1	46	43.0
Recommended text books	24	22.4	81	75.7
Chemicals	81	75.7	24	22.4
Teaching aids	63	58.9	42	39.3
Models	66	61.7	39	36.4
Stationeries	68	63.6	37	34.6
Laboratory apparatus	36	33.6	69	64.5
Desks	72	67.3	33	30.8
Water	51	47.7	54	50.5
Toilets	60	56.1	45	42.1
Furniture	57	53.3	48	44.9
Electricity	55	51.4	50	46.7
Minor repairs	50	46.7	55	51.4
Maps, Globe	62	57.9	43	40.2

Findings from table 1 indicate that 55.1% of the students revealed that chalks and dusters were available while 43.0% indicates that chalks and dusters were not available at all. The findings show that 22.4% of recommended text books were available while 75.7% of students indicated that the books are unavailable. This implies that most of the recommended text books in public secondary schools in Hai District was highly not available as a result this leads to poor service rendered to students hence failure to achieve the objectives and goals of education. Furthermore, in the aspect of chemicals the findings indicate that 75.7% of the students show that chemicals were available while 22.4% of the students indicated that chemicals were not available. Additionally, 33.6% of students have indicated that laboratory apparatus are rarely available while 64% of respondents reported that laboratory apparatus were not available at all. This implies that the rate of purchasing chemicals in Public secondary schools in Hai District is outweighing the rate of purchasing laboratory apparatus.

Table 2: Students’ Responses on Utilization of Capitation Grants for Service Delivery n=105

Services	Used very often		Used often		Not so often used		Never used	
	f	%	f	%	f	%	f	%
Chalks and dusters	32	30.5	14	12.9	-	-	-	-
Recommended text books	21	20.0	15	14.3	19	18.1	26	24.8
Chemicals	25	23.8	-	-	-	-	45	42.9
Teaching aids	40	38.1	15	14.3	24	22.9	5	4.8
Models	47	44.8	15	14.3	5	4.8	7	6.7
Stationeries	40	38.1	15	14.3	24	22.9	5	4.8
Laboratory apparatus	8	7.6	33	31.4	12	11.4	18	17.1
Desks	33	31.4	-	-	-	-	-	-
Water	29	27.6	16	15.2	9	8.6	-	-
Toilets	45	42.9	-	-	-	-	-	-
Furniture	7	6.7	18	17.1	30	28.6	24	22.9



Electricity	21	20.0	-	-	32	30.5	27	25.7
Minor repairs	11	10.5	34	32.4	43	41.0	4	3.8
Maps, Globe	26	24.8	15	14.3	31	29.5	12	11.4

From the table 2, 43.4% of the respondents reported that chalks and dusters were often used. This implies that the availability and utilization of chalks and dusters were adequately budgeted for by the capitation grants to ensure effective service delivery. On the other hand, 23.8% of the respondents were the only ones who reported that the chemicals for practical lessons for science subjects were utilized in their respective schools; while 42.9% of the respondents reported that the chemicals were not well utilized in their respective schools. Moreover, 39% of the respondents showed that the laboratory apparatus were effectively utilized; while 28.5% of the respondents reported that in their schools there was no utilization of the laboratory apparatus. The variation in response could probably be due to the availability and non-availability of the school laboratories in various schools. Moreover 42.9% of the respondents agreed on the view that minor repairs were often done at the school level.

Document analysis reveals that chalks, dusters furniture and rim papers were the most available services under the capitation grants. Additionally, the findings show that display of policies and guidelines of capitation grants and supply of equipment, teaching aid, wall map, models and science kits were services that were utilized but not sufficient. Moreover, laboratory apparatus and chemicals were not sufficient to support the science practical lessons. This implies that the absence of sufficient laboratory chemicals might have been caused by insufficient capitation grants.

According to Hallack and Poisson, (2007) learning environments have been well recognized as inadequate in Sub-Saharan Africa due to low level of economic development and poverty as a results of mismanagement of financial grants meant to address numerous education services; most learning institutions are in short supply of classrooms, furniture, textbooks, chalks, laboratory apparatus and other facilities and learning materials because of mismanagement of financial grants.

The Extent to which heads of Public Secondary Schools in Hai District adhere to the stipulated Capitation Guidelines, and Management of Capitation Grants

The second research question aimed at investigating the extent to which heads of Public secondary schools in Hai District adhere to the stipulated financial policies, guidelines, and management of capitation grants. Heads of schools, Bursar and DEO responded to questions on the interview guide while teachers responded to statements on the Likert scale on a questionnaire. Teachers were asked to state the extent to which they agreed or disagreed to each statement related to stipulated capitation guideline to ensure service delivery on the five point of 14 Likert scale of “Strongly Disagree (SD) -1, Disagree (D) - 2, Undecided (U)-3, Agree (A)-4, Strongly Agree (SA)-5, and no response. For negative statements the order was reversed. Table 4.8 shows the frequency distribution of the responses of teachers on the utilization of capitation grants to ensure service delivery.

Table 3: Teachers’ Responses on Adherence to the Stipulated Capitation Grants Guideline for Service Delivery N=60

STATEMENTS	SA		A		U		D		SD	
	f	%	f	%	f	%	f	%	F	%
I The school management utilizes capitation grant for buying teaching and learning materials	5	8.3	22	36.7	15	25.0	10	16.7	8	13.3
Ii Science students enjoy doing practical due to the presence of laboratory apparatus and chemicals	3	5.0	36	60.0	14	23.3	5	8.3	2	3.3
Iii Capitation grant has not encouraged teaching and learning process due to the purchase of irrelevant teaching aids.	10	16.7	11	18.3	36	60.0	-	-	3	5.0
Iv Heads of schools timely buy quality chemicals and laboratory apparatus for science practical.	-	-	10	16.7	33	55.0	9	15.0	8	13.3
V Policies and guidelines on the use of capitation is normally displayed on the notice board.	-	-	19	31.7	16	26.7	25	41.7	-	-



Vi	Education policy and capitation grants guideline is rarely used in the school.	8	13.3	21	35.0	16	26.7	15	25.0	-	-
vii	Head of school rarely provide adequate stationeries for teachers to enhance effective teaching and learning.	11	18.3	-	-	18	30.0	20	33.3	11	18.3
viii	Capitation grants are being used for preparation of monthly, terminal, and annual examinations.	6	10.0	19	36.7	35	58.3	-	-	-	-
Ix	Chalks purchased by heads of school are of poor quality.	7	11.7	-	-	10	16.7	20	33.3	23	38.3
X	Materials brought for teaching and learning are adequate.	18	30.0	19	31.7	7	11.7	16	26.7	-	-
Xi	Teaching and learning resources are timely purchased by school head.	-	-	20	33.3	30	50.0	10	16.7	-	-
xii	School heads encourage teachers to use locally available materials to deliver services in schools.	-	-	-	-	15	25.0	32	53.3	13	21.7
xiii	Minor repairs of classrooms, toilets are rarely done.	15	25.0	14	23.3	21	35.0	7	11.7	3	5.0

The findings in Table 3 indicates that 48% of teachers supported the statement that capitation grants' guideline is rarely used in the school while 26.6% were undecided; and 25% did not think that capitation grant guidelines is rarely used in the school. Additionally 55% of teachers were not sure if heads of schools timely bought quality chemicals and laboratory apparatus for science practical; while 33.3% agreed to the statement that teaching and learning resources were timely purchased by school head; on the other hand 45% were of the view that the school management utilizes capitation grant for buying teaching and learning materials. Moreover, 41.7% disagreed to the statement that guidelines on the use of capitation is normally displayed on the notice board while 31.7% agreed with the statement. Furthermore, 60% of the teachers were undecided on the statement capitation grant has not encouraged teaching and learning process due to the purchase of irrelevant teaching aids while 35% of the respondents supported the statement.

Furthermore, it was also found out that majority of teachers (48.3%) agreed on the statement that minor repairs of classroom and toilets are rarely done. Some teachers (48.3%) indicated that capitation guidelines were not accessible to them but only to those in administration especially the heads of school. Teachers reported that the guidelines were not easily accessible to other members of staff; many of the teachers had never seen them. Teachers were also of the view that capitation grant guidelines made heads of school to be rigid and thus making them fail to timely provide the services. These finding supports Kayaba (2014)' who revealed that capitation grants guideline are followed by heads of schools; the guidelines are kept in the office of the heads of schools. Makoena (2013) also revealed that capitation grants' guidelines are used in some schools because those with responsibility think that not doing so invites some repercussions from higher offices. This implies that heads of school who fail to follow the stipulated capitation guidelines and policies are most likely to misappropriate the capitation grants.

Concerning the extent to which heads of Public secondary schools in Hai District adhere to the stipulated financial policies, guidelines, and management of capitation grants, responses from head of schools showed that to a larger extent all heads of schools are aware of the financial policies and guidelines and adhered and/or used. Respondents indicated that financial guidelines and policies are utilized in ensuring service delivery as directed by the guidelines that is: 35% for office use, 30% for academic purposes, 15 % for examinations, 10% for medicine, and 10% for minor works. However, these percentages are not enough. Thus, there is a time when head of schools use the grants contrary to the policies or guidelines.

Another head of school from school B said the following:

“As head of schools we are not allowed to use capitation grants contrary to the guidelines, what I normally do to ensure timely service delivery to urgent areas is through giving priorities to examination classes because if it happens that form four students fail to do their examinations so many questions may be raised by different stakeholders” (Interview, 04/07/2018).



Responses from the DEO, Bursars and board members indicated that head of schools do comply with the financial guidelines and policies concerning the capitation grants. The responses indicated that to a larger extent heads of school are trying to comply to the guidelines and policies especially those to do with procurement. However, there are some cases where minor works are done through the use of local technicians even without the approval of the District engineers.

For example, one Bursar from school C had the following to say:

“Heads of school comply with the financial guidelines but sometimes they transfer capitation grant from one vote to another in order to provide the services demanded by the school. They cooperate with board members in the preparation of school development plan and school budget. However, sometimes school board members are rarely involved in preparation of budget and school plan since the school has to pay them while at the same time we are running out of the funds” (Interview, 04/07/2018).

This statement was in agreement with that of the DEO who said the following:

“Heads of school comply with the current financial guidelines and policies since it is within these guidelines in which services to be provided to various school stakeholders are provided. We have provided them with policies and guidelines and we do encourage them to follow them accordingly. However there have been some few cases where some heads of school fail to adhere to the guidelines and thus, we decide to provide education on how to use the fund efficiently.” (Interview, 20/07/2018).

However, responses from the board members differed with those of the heads of school and the DEO. Some board members were not very sure if the heads of school do comply with the guidelines and policies of capitation grants while others said capitation grant was used in accordance to the stipulated guidelines with some minor adjustments. A board member from school B had the following to say:

“The policies and capitation guidelines are to some extent difficult to implement since very little amount of capitation grant has been allocated in terms of percentage. We usually advice heads of school to be flexible so as to provide services required at the school level.” (Interview, 11/07/2018).

The above statements indicate that majority of heads of school comply with the policies and guidelines of capitation grant. However, some heads of school indicated flexibility in utilizing the capitation grant so as to timely and efficiently provide services to some urgent areas with low percentage allocation of capitation grant.

Challenges Facing School Heads in Managing Capitation Grants

The research question on challenges facing the heads of schools in managing the capitation grants was directed to the DEO, heads of schools, and members of school board, school bursars, teachers and students. Interview guide and questionnaire were employed to capture the data from the study respondents.

Underutilization of the Capitation Grants by some Heads of Schools

The findings from the DEO revealed that some heads of schools do not utilize the capitation grants as budgeted and as a result, in some schools there has been some amount of capitation grants which remain unused. The inappropriate use of capitation grants as noted by the DEO could probably be as a result of extrinsic fear of the heads of schools resulting from the higher authority especially based on the capitation grant guideline. On the other hand, 33% of teachers who participated in the study show that there is underutilization of the capitation grants by heads of secondary schools in Hai District.

Adoption of Facility Financial Accounting and Reporting System

Besides, the DEO also reported that there was a challenge on the application of the newly introduced Facility Financial Accounting and Reporting System (FFARS) by the ministry, for the heads of schools to use in dealing with capitation grants. The data discovered that most of the heads of schools did not have appropriate skills and knowledge on financial management. This was discovered when the DEO had reported that:

“Most of the heads of schools do not have enough knowledge and skills for financial accounting due to their professional qualifications. The promotion of a teacher to the level of headship is not based on the knowledge of such personnel on the basis of financial skills.” (Interview Guide, 12/07/2018).

The same challenge was mentioned by 15 out of 18 board members who were involved in the study. Mahony (2016) reiterated that financial management at school level demands for adequate knowledge and skills of the personnel



involved; and financial freedom thought aligned to the general guidelines for its usage, yet giving room for the adaptability on the basis of the arising needs of the institution.

Inadequate Capitation Grant by the Government

The board members emphasized that the capitation grants given by the government is not enough to cater sufficiently for the whole school budget and needs. Insufficient allocation of capitation grants to schools paralyzes the school operations and activities. One respondent reported that:

“The services rendered in this school are insufficient due to little funds given by the government. As members of school board, we sometimes find it quite demanding on our sides to come up with strategies of getting money for the school. For example, we do not have laboratory, yet we have students taking science subject who need practical lessons.” (Interview Guide, 11/07/2018).

A school is a learning institution which has several operations determined by the accessibility of enough funds. Lack of enough funds in an institution derails the realization of the school goals and objectives, both at school and national level in terms of students’ outcomes. When students do not get sufficient and effective services to meet their academic needs, they tend to withhold interest and effort needed.

A similar sentiment was also expressed by another respondent who emphatically reported that:

“The amount of capitation received is very little contrary to the services required by the school, teachers and students.” Interview Guide, 16/07/2018.

When funds are not enough to run the school there follows several malpractices and poor performance of students in both internal and external examinations. It becomes difficult to initiate programs that can help improve the performance of students who are slow learners in terms of remedial classes. Likewise, 70% of teachers had reported on the same challenge of insufficient capitation grants. These findings tally with Magak (2013) who argues that most of the challenges facing the heads of schools in managing funds is not only insufficient allocation of the funds by the relevant authorities, but also incompetent procurement committee and irregular auditing of schools by district auditors.

High Students’ Enrolment Rate

The data captured from 6 heads of schools through interview guide discovered that there is a high rate of students’ enrolment compared to the previous years. The high enrolment rate has been stimulated by the government provision of the capitation grant. According to the capitation grant guideline, every school should be provided with the capitation grant in line with the number of students in that particular school. However, the discussion with the respondents revealed that the capitation grants given by the government do not match with the number of students enrolled in schools. This finding is in agreement with Magak (2013) who reiterated that the capitation grant given by the ministry to aid the school administration are not enough to cater for all the needs of particular schools.

Incompetence of Heads of Schools in Financial Accounting

Another challenge that was raised up was the incompetence of heads of schools in financial accounting. Financial accounting deals with procedural financial documentations and adequate utilization of the available funds to support the needs of the school. When there is ineffective financial management in school, even the services rendered by available funds would be insufficient and ineffective. One of the respondents emphasized this point when the respondent said:

“Most of the heads of schools are not competent in financial documentation and management. In our school when auditing was conducted, there were a lot of anomalies noted and the board members were to chip into the matter. Of course, heads of school are not accountants professionally, but they can still adjust and meet the task that has been levied upon them skilfully.” (Interview, 16/07/2018).

Inadequate number of Science Teachers and Laboratory Equipment

Science teachers are the key implementers of the Capitation Grants. Schools might have enough chemicals and laboratory apparatus but when there is acute shortage of teachers who are the implementers of teaching and learning process it becomes difficult for students to perform well academically particularly in science subjects.

A similar sentiment was emphasized by one head of school who said:

“The guideline given by the ministry on the expenditure of the capitation grants does not show the expenses for the remedial classes or money to pay teachers who are hired to come and teach our students since we do not have such



teachers. For example, I have to hire science teachers for extra classes. The question is, where do I get money from?" (Interview, 15/07/2018).

Bureaucracy at the District Level and the introduction of Facility Financial Accounting and Reporting System

Similar to the data given by the other research categories, the various school bursars also shared the opinion that it was not only the bureaucracy at the district level that contributes to the ineffectiveness of heads of school management of the capitation grant, but also the poorly timed introduction of the new Facility Financial Accounting and Reporting System. The respondents objectively reported that the "bossy attitude" and infringement of the administrative parameters played down most of the heads of schools. Besides, the new financial accounting program was not timely introduced. No school bursar was trained in the applicability of the program, yet they are directly in charge of preparing the financial documentations. Writing financial reports and accountability in terms of effective and reliable documentation is facilitated by the presence of good digital gadgets such as computers; with usable programs. When the power savers of the computers are not durable to store power for a longer time, there is a danger of loss of vital information during their preparations in case of power cut black out.

Inadequate Knowledge on financial management skills of the Heads of Schools

The other theme which was commonly captured was the inadequate knowledge on financial management skills of the heads of schools. This theme was emphasized by three quarters of the respondents. When the heads of school do not have adequate knowledge and skills to manage the school capitation grants; definitely there would be ineffectiveness on the expenditure of the capitation grants. The findings from teachers questionnaire indicate 60% of the heads of schools did not have adequate financial accounting knowledge and skills; Financial management skills such as keeping of proper financial records, petty cash, writing financial report, basic accounting skills using the computer packages such as excel; are paramount to a better knowledge of financial management. To elaborate on this theme, one of the respondents who was head of school reported that:

"Most of the heads of schools have very little knowledge and skills on matters pertaining to the accounting and documentations. Lack of information technology of the heads of schools makes it difficult and challenging even to advise them technically on some procedurals. This has also contributed to the ineffectiveness of managing the capitation grants by the heads of schools." (Interview, 04/07/2018).

Financial accounting knowledge and skills are key to the proper and effective management of finances. Magak (2013) argues that most of the heads of schools are faced with several challenges some of which are personal negligence or natural incapacitations. On the other hand, 72% of the students' reported on lack of cooperation within the administrative team. The research question on challenges facing the heads of school in managing the capitation grant was asked all the research category of respondents. After the analysis of both qualitative and quantitative data from various research instruments, the trending result showed that heads of school were faced with several challenges with the most commonly mentioned challenges across most of the research respondents were; in the adoption of Facility Financial Accounting and Reporting System, the capitation grant were not enough to cater for all the school demands, as well as high enrolment of the students.

Basing on the general outcome of the results from the research instruments, it can be deduced that the heads of schools were effective to some extent in managing the capitation grant even though they were faced with several challenges, some of which are personal while others are external. The heads of schools therefore should be provided with necessary conditions and atmosphere that will reinforce their effective management of the capitation grant.

Tests of Hypothesis

Hypothesis testing was done using Chi-square test of association. The following hypothesis stated:

H₀₁: There is no significant association between service delivery of Heads of Schools and the capitation Grant management.

Table: 5 Chi-square test of Association Summary Table

<i>Chi-Square Test</i>					
	Value	df	Asymp. Sig (2-sided)	Exact Sig (2-sided)	Exact Sig (1 sided)
Pearson Chi-Square	.396 ^a	1	.391		
Continuity Correction	.219	1	.537		
Likelihood Ratio	.396	1	.391		



Fisher's Exact Test				.537	.257
Linear-by-Linear Association	.385	1	3.98		
N of Valid cases	60				

a.0 cells(.0%) have expected count less than 5. The minimum expected count is 18.40

b. Computed only for a 2X2 table

Since the $\chi(1) = 0.396, p = .391$, with significance level of 0.05, the null hypothesis is not rejected. This tells us that there is no statistically significant association between service delivery of HOS and the capitation Grant management. This means that there is no significant association between service delivery of heads of school and the management of capitation grant.

4. Conclusion

Based on the findings, the study concludes that the heads of public secondary school were not effective in the management of capitation grants for service delivery since the services provided such as text books and laboratory apparatus were insufficient to cater for student's demands and were provided depending on priority areas. Other services were not available and sometimes there was underutilization in some schools. The study again has revealed insufficient number of science teachers who are the main implementers of service delivery especially in science subject where Capitation Grants is focused. This implies that in some schools chemicals were purchased using the grants but the teachers to guide students in performing practicals was a serious problem. The ineffectiveness of heads of schools in management of the allocated capitation grants in their respective schools seems to paralyze the objectives of the policy of Education in Tanzania which projects to ensure provision of equal access, free, non-discriminatory and quality education.

5. Recommendations

Basing on the conclusion, it is recommended that heads of schools to continue being systematic in utilizing the capitation grants and that they should work hard to ensure effective service delivery. Furthermore, there should be a remarked flexibility within the guidelines by involving them throughout the process of making policies and guidelines since they are the key implementers.

On the other hand, the study would recommend that there should be timely purchase of teaching and learning resources by minimizing the bureaucracy at the district level, adequate and timely funds disbursement. Additionally, the study recommended that the government should provide adequate capitation grants according to the number of students enrolled in a particular school. Finally, the study recommended that provision of adequate funds, adequate seminars for heads of schools and school bursars on the new facility financial accounting and reporting system could improve the delivery of services for the realization of the education goals and objectives.

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