After Five Years of Prioritizing Education Budget

Are we reaping what we sowed?

Education Budget Analysis Report 2015
After Five Years of Prioritizing Education Budget

Are we reaping what we sowed?
Acknowledgements

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ACRONYMS

ADF  African Development Funds
BEST  Basic Education Statistics in Tanzania
CAG  Controller and Auditor General
CDWC  Community Development Women and Children
CSSE  Certificate of Secondary Schools Education
EFA -  Education For All
ESDP  Education Services Development Programme
ETP  Education and Training Policy
FY  Financial Year
GDP  Gross Domestic Product
GER  General Enrolment Ratio
HESLB  Higher Education Students’ Loan Board
HLDP  Higher Learning Development Programme
LGA  Local Government Authorities
MDG  Millennium Development Goals
MOEVT  Ministry of Education and Vocational Training
MOF  Ministry of Finance
NER  Net Enrolment Ratio
NORAD,  Norway – Norwegian Agency for Development Cooperation
PEDP  Primary Education Development Programme
PMORALG  Prime Minister's Office - Regional Administration and Local Authorities
PSLE  Primary Schools’ Leaving Examinations
PTR  Pupil Teacher Ratio
SEDP  Secondary Education Development Programme
TBR  Teacher Book Ratio
TSD  Teachers’ Services Department
TEDP  Teachers’ Education Development Programme
TTC  Teachers Training College
UN  United Nations
UNESCO  United Nations Educational, Scientific and Cultural Organization
UNICEF  United Nations Children’s’ Emergency Fund
URT  United Republic of Tanzania
WB  World Bank
1. Introduction

There have been growing debates of late on whether education outcomes should be pre-determined by the amount of funds fed into the sector. Diverse opinions from economists, political figures, experts and normal citizens on the relationship between the sector’s budgets and positive education results have emerged. While questions like; should we increase budget allocation? Does it matter whether education budget is a priority remain with no clear answers; the educationists’ conclusions have almost been similar; “poor education quality could be a result of poor investment”.

Professor Bruce Baker of Rutgers University report “Revisiting the Age-Old Question: Does Money Matter in Education?” concludes that, despite recent rhetoric, “on average, aggregate measures of per-pupil spending are positively associated with improved or higher student outcomes,” while “schooling improvements such as class size reduction or motivating teachers by higher salaries, are positively associated with student outcomes, sustained improvements to the level and distribution of funding across local public school districts can lead to improvements in the level and distribution of student outcomes.” Professor Bruce’s conclusion is sustained by the UN’s initiative “Education First” launched in September 2012 by the Secretary General of the United States Ban Ki – Moon. The “Education First” initiative aimed at gathering a broad spectrum of actors to spur a global movement to achieve quality, relevant and transformative education for all people throughout the world. According to Ki – Moon, putting education first includes mobilising additional financing, tackling bottleneck issues, and raising the profile of education.

All these arguments should enlighten one important thing, ‘the amount spent in education should be reflected through the intended outputs and outcomes’. This analysis therefore, bridges the two sides; education spending versus the definite learning and teaching situation in Tanzania. It explores the trend of government’s commitment toward funding education in the last five years while putting forward a situation analysis of the current education status. It is through this powerful comparison that this report establishes whether the quality of education relates with the efforts employed to resources allocations within the sector.

Tanzania has for the past decade, taken seriously recommendations to improve education sector’s resources allocation and a number of initiatives have been made to this effect. Apart from implementing specific education development programmes like PEDP, SEDP, HLDP, ESDP and TEDP1, the country has signed and ratified agreements and commitments that enforce maximum investment in education. These commitments include the Education for All (EFA) agreement that requires member states to commit at least 20% of their national budget into education in order to meet the learning needs of all children, youth and adults by 2015. The overall government’s objective in implementing these programmes, initiatives and signing commitments and international education agreements was to eventually help the country improve education access, equity, quality, management and equality education in Tanzania. Therefore, as we go through this analysis, we will also be trying to answer one important question, whether the amount of resources that have been invested in the education sector for the last five years have helped it achieve the objectives of these programmes, strategies and commitments.

The timing of this analysis is also decisive in two aspects; first we have a new government in place, this makes it an opportunity to assess what it outgoing government has accomplished and advise the way forward to the

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1 PEDP (Primary Education Development Program), SEDP (Secondary Education Development Program), HLDP (Higher Learning Development Program), ESDP (Education Sector's Development Program) and TEDP (Technical Education Development Plan)
new one. Second, some of the internationally agreed education goals that aimed at meeting learning needs of all children like the EFA goals and MDGs were projected to be achieved by 2015. It is important therefore as we are coming to the end of 2015 to make an assessment of the inputs versus the deliverables. Some of the EFA goals that have to be achieved by 2015 include:

- Expanding and improving comprehensive early childhood care and education, especially for the most vulnerable and disadvantaged children.

- Ensuring that by 2015 all children, particularly girls, children in difficult circumstances and those belonging to ethnic minorities, have access to, and complete, free and compulsory primary education of good quality.

- Learning needs of all young people and adults are met through equitable access to appropriate learning and life-skills programmes.

- Achieving a 50 per cent improvement in levels of adult literacy by 2015, especially for women, and equitable access to basic and continuing education for all adults.

- Eliminating gender disparities in primary and secondary education by 2005, and achieving gender equality in education by 2015, with a focus on ensuring girls’ full and equal access to and achievement in basic education of good quality.

- Improving all aspects of the quality of education and ensuring excellence of all so that recognized and measurable learning outcomes are achieved by all, especially in literacy, numeracy and essential life skills.

This analysis seeks to test the assumption that if the government is putting education budget a priority in terms of resources allocated, then one of the outputs should be the achievement of the intended goals and the quality of education. Results should be tasted against intended goals by looking into circumstances on the ground. The analysis looks into the extent to which the devoted budget efforts have influenced improved learning, teaching, schools’ environments and performance results.

It is important that we recognize living in a world where every cent counts in improving social delivery; a world in which the management of money for public and private entities is more important than ever. It is the era in which budgeting plays an enormous role in controlling public operations and ensuring service delivery. Public budgets should therefore by and large be performance-based; whereby funding levels are based on expected results and outcomes.
2. Education spending trend for the past five years

2.1. Government performing an increased budget allocation

In the past five years, Tanzania has progressively increased its budget allocation to education. Pitching the target on global commitments such as the Universal Education for All (EFA) -2000, Dakar framework for action and the 2014 Incheon Declaration adopted in the Global Education Forum S. Korea that require countries to allocate around 7% of GDP or 20% of National budget to claim “Maximum use of its available resources to education,” the government's allocations within the sector have figuratively been impressive.

In the last five years the government's approved spending on education amounting to Tshs. 13,520 billion. The cumulative education sector's spending has increased by almost 70%; rising from Tshs. 2,090 billion in 2010/2011 to Tshs. 3,460 billion in 2014/2015 before jumping to Tshs. 3,890 trillion in 2015/2016. During this period, the government maintained its allocation to the sector to around 17% of the national budget.

Various education stakeholders including Members of Parliament, Civil societies, educationists, academicians and common citizens have encouraged this trend and all seem to agree that if education sector's budget increases, then teaching and learning outcome will inevitably improve. They all seem to agree that it is the amount of money channeled into the sector that will determine its learning outcomes. The mounting of education sector's budget for the last five years is illustrated by the table below:-

![Figure 1: Education Sector's allocation trend for the last five years (URT)](Source: URT National Budget Speech 2010/11 – 2014/15, BEST 2009 -2013)

2.2 Sector’s vs. national budget allocation’s increase

Despite revenue shortfalls the government has maintained the education budgetary allocation at an average increase of 13.2% even in situations where the national budget increased at an almost similar rate of 13.8%. For instance the national budget increased from Tshs. 11.6 trillion in 2010/2011 to Tshs. 19.6 in 2014/2015, which was an average increase of 13.8 per year, and the education sector's budget rose to around 13.2%. The figures below indicate the trend of both the National’s and education sector's budget allocations in the last five years;
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Figure 2 & 3: Approved national and education sector’s budget trend (MOF)

![Graph showing approved national and education sector’s budget trend](image)

Although Tanzania has not attained EFA’s education targets of allocating at least 7% of the GDP or around 20% of national budget, it has maintained education spending disbursement to a rate of around 17%. This trend of allocation has not only reduced the financing gap toward attaining a 20% allocation benchmark, but has made the education sector a recipient of the biggest proportion of the Nation’s budget. The figure below demonstrate:-

![Graph showing increase in %](image)

2.3 Sector’s recurrent and development expenditures ascend

Both the sectors recurrent and development expenditures allocations have risen in last five years. Recurrent expenditures increased from Tshs. 1,451 billion in 2010/2011 to Tshs. 2656 billion in 2014/2015 (an increase of around 83%) while development expenditures went from Tshs 643 billion fiscal year 2010/2011 to Tshs. 996 billion (54% increase) in 2014/2015. Although an increase in development expenditures seems low, it has somehow improved compared to the situation five years before. (The graphs below demonstrates ;-)
2.4 Education as a top government’s priority sector

Apart from increasing the education budget, maintaining its proportion at 17% of the national budget toward reaching the 20% recommended under EFA and increasing recurrent and development expenditures; the government has also given priority to education sector in terms of budget allocations. Other sectors that the government has prioritized in recent years have been Infrastructures, Energy and Minerals, Health, Water and Agriculture. The graph below, demonstrates the trend of allocations in the six priority sectors for the last five years:

- Recurrent expenditure trend from 2010/11 to 2014/15: 1451, 1582, 1704, 1928, 2656
- Development expenditure trend from 2010/11 to 2014/15: 643, 755, 815, 922, 996


2.5 Nature of the 2015/16 education sector’s budget

The 2015/16 financial year, approved National Budget was Tsh. 22,446 billion; an increase of around 2,593 billion (11.5%) from Tsh. 19,853 billion allocated in the previous fiscal year (2014/15). Of this amount, the government has allocated Tshs. 3,887 billion (3.89 trillion) for the education sector (increase of 422 Million or 10.8%) from Tsh. 3,465 billion allocated in 2014/15. Tsh. 3,887 billion is 17% of the total proposed 22,446 billion national budgets. The Dakar EFA agreement and the UNESCO’s Global Education Forum of S. Korea suggest that education spending should be around 16 - 20% of the national budget. Of the Tsh. 3,887 billion allocated for education spending for a financial year 2015/16, Tsh. 3,282 billion (i.e. 84% of the total sectors expenditure) is proposed for recurrent expenditures, while only Tsh. 604 billion (i.e. 16%) is proposed for development expenditures.
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3. Education sector’s situation analysis for the five preceding years

3.1 Deliverables and achievements

Addressing the Parliament on July 9, 2015, President Jakaya Kikwete confidently affirmed that his government has honored all promises in Education that were made in ten years of his tenure. He pointed out improvements in funds’ saying allocation for the sector has increased from Tshs. 669.5 billion 2005 to Tshs. 3,460 billion in 2014. He said the number of Primary schools has increased from 14,257 to 16,538, with enrollment at primary level increasing from 7,541,208 to 8,202,892 pupils. The number of secondary schools has tripled from 1,745 to 4,753 and enrollment in secondary schools increased from 524,325 to 1,804,056 students. According to the President, the education sector had had an impressive performance during the term.

It is undeniable that since the turn of the century, and specifically in the last five years, Tanzania has made significant progress in expanding education. Efforts have been made to increase access to education by increasing enrolment of children at all levels, constructing more classrooms, recruiting more teachers, as well as providing more funds to the education sector. By 2012 for example, the Gross Enrolment Ratio (GER) for primary education was 97.6 for boys and 99.2 for girls and the Net Enrolment Ratio (NER) was 91.4 for boys and 92.5 for girls (Ministry of Education and Vocational Training [MoEVT], 2012). This indicates that nearly all children between the ages of 7 and 13 were enrolled in primary schools.

The number of teachers has also improved from 135,013 in 2005 up to 202,752 in 2015 for primary schools and from 18,754 in 2005 to 88,905 in 2015 for public secondary schools. The numbers of trainee teachers have also increased over the decade; with the exception of the 2007-08 periods that registered a decrease in trainee teachers (places were more limited as a result of the extension of the curricula from one to two years in 2006). However, given the growing demand for teachers at all levels, the pursuit of the expansion of teacher training was closely monitored and planned, and we now have more universities whose number has double from 26 in 2005 to 52 in 2015; many of these colleges offer education training hence produces teachers.

(Source: URT National Budget speech 2012 – 2015)
In 2013 the number of qualified primary school teachers (Grade A) was 99% of all available teachers, while the Pupil Qualified Teachers Ratio improving from 1:57 in 2011 to 1:44 in 2013. (the required ratio is 1:40). The education sector has also enjoyed increased facilities, Student Book Ratio have increased from 1:7 2010 to 1:3 2015 for primary schools, while increasing from 1:8 in 2010 to 1:2 in 2015 for secondary schools. While a number of 20,141 science teachers are still needed around 5,979 laboratories that encourage science students and help in their practical learning are in place and around 4,410 are still under construction. (BEST 2009 – 2013)

3.2 Education expansion two-facedness—a challenge to learning accessibility

Despite the celebrated expansion achievements we have pointed above, access to education to many Tanzanians is still an enormous challenge. The expansion momentum that was seen over the past decade or five years was hardly sustained. The proportion of both boys and girls in primary education has been falling since the initial years of implementing PEDP. For example, the enrolment of both boys and girls in 2012 was lower than in 2009 despite the growth of the country’s population. In 2012 there were 4,086,280 boys in primary schools compared to 4,248,764 in 2010 and the number of girls had fallen from 4,192,789 in 2010 to 4,160,892 in 2012.

The trend of enrolment has continued to decline as shown by the recent Basic Education Statistics in Tanzania (BEST) data (MOEVT, 2014). During this period, both the GER and NER have also fallen from 110.5 and 95.9 in 2010 to 98.4 and 92.0 in 2012 and to 96.2 and 89.7 in 2013 respectively. This implies that proportionally there are now fewer children in school than before. However, nearly a million children, between the ages of 7 and 13 are currently not enrolled in primary schools countrywide. The problem is further compounded by high dropout rates in primary schools. In 2012, for example, 55,302 children dropped out before completing their primary education, 12,021 of them were in standard one (MOEVT, 2014).

Through implementation of SEDP II, the government has also in the past five years been successful in expanding access to secondary education by increasing the number of schools. This has resulted in a rapid increase in student enrolment from 1,222,403 in 2009 to 1,884,272 in 2012 (MoEVT, 2012). In other words, during this period, secondary education enrolment has increased by more than 10 percent, from 24.5 percent in 2009 to 36.6 percent in 2013, making Tanzania the second country with the highest secondary education enrolment after Kenya with 60 percent.

Dropout rate in secondary schools has also increased from 4.4% in 2011/2012 to 13.8% in 2013/2014, (BEST 2013) while only 42.5% of the total enrolled secondary schools’ students reach and complete form four. There is also an acute shortage of essential tools and facilities. Example the shortage for classrooms is by 22.6%. The shortage of teachers’ houses is 78.02%, while that of boys pit ratlines is by 40%, girls pit ratline by 40.6% in secondary schools by 2013. The overall observation found that all regions had shortages of chairs and tables for both pupils and teachers. According to a 2013 survey (BEST, 2013) there were shortages of pupils’ chairs by 30.5%, pupil’s tables by 50% and pupils’ chairs by 18.2%, while that of teachers’ tables was 39.6%, and that of teachers’ chairs was by 50%.

3.3 Learning Outcomes

Statistics of the last five years also indicate that the learning outcomes have also been deteriorating. Reports confirm that learners are not getting the skills and knowledge that they should be getting as a result of schooling (Uwezo Tanzania, 2012 “Are Our Children Learning?). The achievements of basic literacy and numeracy levels for primary school children are desperately poor. It is paramount to assess the literacy and numeracy skills of learners because they form the foundational basis for learning without which further learning cannot take place effectively.

The 2012, Uwezo assessment findings showed that in standard 3, where the expectation was that all pupils would be able to read a simple text in Kiswahili, only one third of the children were able to do so. By standard seven, 21 children out of a 100 in rural areas and 13 children out of a 100 in urban areas were unable to read
a simple standard two text. It was particularly worrying that 19 out of 100 children finishing their primary schooling were illiterate. Although a large number of primary school pupils were unable to read the Kiswahili text, reading levels for English were particularly very low for all classes. There were no significant gender differences in reading English; both females and males from pre-school to Standard 7 were not performing well. Although reading English was a challenge for children in both urban and rural settings, urban children were generally better readers than rural children.

Nationwide, over 50 percent of all children in Standard seven were able to read a standard two level English story. Uwezo carried out another national assessment in 2012. Results for both Kiswahili and English were similar to the Uwezo assessment done in 2011. Both Uwezo 2011 and 2012 studies showed that very few children were learning to read in early primary school. Nationally, only one in four children in Standard three could read a Standard two level story in Kiswahili. It is not until they reached Standard five that a majority of students were able to read at Standard II level. Competence in reading and comprehending a story in English remained low. Uwezo 2012 confirmed that the rate of English literacy were significantly poorer than rates of Kiswahili literacy in all classes.

### 3.4 Performances of students in national examinations

Over the last five years pass rate has varied between a high of 58.3 percent in 2011 to a low of 30.7 percent in 2012 (URT: 2015, 56). In 2014 PSLE 57.0 percent of all the children sitting for exams passed, leaving 340,726 failing, without any future prospects for further education (URT: 2015, 146). Poor performance is also evident in the Certificate of Secondary School Examination (CSSE). Pass rates in CSSE too varied considerably in the last five years. In 2014, 68.3 percent of the students passed, a considerable improvement over the pass rate of 43.1 percent in 2012 (URT: 2015, 68). Analysis of CSSE results of 2014 show that 69.8 percent of the students passed the exam. Majority of them (39 percent) passed with division four and only 3.1 and 10.5 percent of the students passed with a division 1 or 2. Analysis by subjects reveals interesting findings, one in five students passed Basic Math’s exam while only 37.4 percent of the students passed History; 37.7 percent passed Civics; and 38.0 percent passed History. Slightly more than half of the students passed English. More students (69.7 percent) passed Kiswahili than any other subject (URT: 2015, 71).

The pass rates in Form Four examinations as one of the key indicators of performance have been fluctuating from year to year; while they recorded highest score of (91.5%) in 2004 they plummeted to the lowest performance rate of 43.1% in 2012. Since 2008 the percentage of candidates failing final exams have been increasing, it rose from 16.3% in 2008 to 46.4% in 2011 and then to 56.9% in 2012 before shooting up to 66% in 2013 before the government intervened by changing the grading system and assessments criteria presumably as damage control means and saving the embarrassment of recording the lowest pass rate in the region for decades.

The figure below demonstrates:-

![Pass rate trend for Form Four Examination in Secondary schools](source: NECTA - www.necta.go.tz, BEST 2009 – 2013)
The table above carries three important messages on the status of education in Tanzania; one, the ability of learners to score the highest grades (Division I – III) is declining; two, the average number of graduates who fail in their final exams (Scoring Division IV & FAIL) increase every year; three, these two could only imply one thing, the quality of our education is declining despite the increase in accessibility. The charts below shows performance trend in final O Levels examinations in the past few years;

**Figure 8: Form Four's Final Examination Performance Trend**

(See NECTA - www.necta.go.tz, BEST 2009 – 2013)

### 3.5 Teaching motivations and qualities

While poor quality of education can be attributed to many factors, teaching effectiveness forms a paramount component in determining quality learning outcomes. Although less attention has been given on the quality and commitment of teachers as a factor of effective learning and academic achievement, yet, teachers are a key ingredient in determining the quality of education. A report by HakiElimu “Are our Teachers Qualified and Motivated to teach?” 2011, concludes that “the quality of education is directly related to the quality of teaching and learning. Further studies suggest that when teachers are motivated and love the teaching profession, students are motivated to learn and they learn the content taught by their teachers more effectively (Caprara et al., 2006).

For the last five years, teaching and teachers have just been regarded an additional component instead of the paramount component in improved quality of education. Indeed, a close examination of the various past and present education reform programmes pioneered by the Ministry of Education and Vocational Training (MoEVT) shows that, among other issues, very little focus is paid on teachers as an important factor in transforming education system, particularly when it comes to improving their welfare and professionalism. For example, of the 39 priority programme areas in the Secondary Education Development Programme (SEDP) II, only two of these are distantly focused on improving teachers’ welfare and professionalism.

In the last five years the teaching profession has been characterized by strikes, demonstrations and threats to the government over teachers’ unpaid outstanding claims. (The largest and unprecedented national strike happened in July 30, 2012). On February 3rd 2015, the Tanzania Teachers’ Union (TTU), through its president Gratian Mukoba, threatened that teachers would not participate in the referendum on the proposed Constitution unless the Government paid off all their outstanding claims, which amount to Tsh16 billion to date. Teachers, complains are mainly over improved teaching environment including houses, teaching allowances, hardship allowances, promotions and increased wages and salaries which are intrinsically poor as compared to other professionals like nurses, doctors and other public workers.
According to BEST, 2013, the National PTR in primary schools, dropped from a high of 56 in 2005 to 43 in 2014 (URT: 2015, 36). Although PTR at national level is within accepted level, teachers are not equally distributed between regions, districts or schools. These variations are particularly marked at primary school level. In 2014, Tabora region had a PTR of 57 compared to only 31 in Kilimanjaro region. Variations are even more pronounced at district levels, even districts within the same regions. In Njombe region, Ludewa district had a PTR of 89 compared to 31 in Makete (URT: 2015, 94). Variations at school levels are even more glaring (Tamasha: 2012). According to Uwezo research report (2011), poor teaching conditions de motivate teachers and lessen the quality of learning outcomes. According to this report, not more than 39 per cent of teachers enjoy their work and are committed to it, while 61 per cent do not and are not satisfied with their working conditions.

4. Theories underpinning persisting education challenges

4.1. The basic assumption

By social assumption, the quality and quantity of social services deliverables depend mainly on two aspects; the amount or level of resources put in and the nature of its management. It is practical at this point therefore to ask ourselves whether the efforts that we have discussed above relate fairly with the deliverables and challenges that the education sector still faces. If on one side we acknowledge that the government has treated the education sector as its number one priority in last five years, but we establish that the quality and performance challenges on the other side, then we must establish the reasons behind the mismatch between input and deliverables. This part therefore provides answers to the question why are we NOT reaping what we sow.

As pointed out in the introduction of this brief, the budget should reflect the input of resources and the output of services for each unit or sector. In the previous chapters we have gone through the current education situation in Tanzania by looking into the financial inputs versus the learning outcomes. Surveys and education data that we went through clearly indicate that we have actually reaped expansion of the sector in terms of improved access (increased infrastructures and enrolments of both learners and teachers). However, we are still struggling in terms of quality improvements and performance. Perhaps one would ask why?

Basically, improved access and education expansion is only part of a bigger education vision that the country has or rather wants; we understand there is still a big gap between the amount of resources put in the education sector and the outcomes that we see. As a matter of fact the country is still miles away from the recommended equal, quality and equitable learning in Tanzania. There are obviously a number of reasons behind the mismatch between inputs and results. However, among the very critical ones is the nature or character of resources allocation, performance management of the allocated resources and the ability to mobilize the sector’s resources. This part looks into these three factors as contributing factors toward the mismatch; at the end of this discussion we should establish the education sector’s financial management gaps that hinder achievements of quality deliverables.

4.2. The character of education sector’s budget allocations

The table below contains the approved financial allocation for education sector for the fiscal year 2015/16. The structure, categorization and layout seen in this table, is indeed the structure that the government has used for last five years to classify and distribute the education sector’s budget. The table identifies the vote number, ministry responsible with that vote and the type of expenditure that is allocated. It should be noted that this allocation structure, also dictates disbursement of the approved funds into the corresponding votes/line item and ministry.
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Table 1: Distribution of education sector’s budget fiscal year 2015/2016

<table>
<thead>
<tr>
<th>Vote No</th>
<th>Education Sector</th>
<th>Recurrent</th>
<th>Development</th>
<th>Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>46</td>
<td>MoEVT</td>
<td>511 bill</td>
<td>479.6 bill</td>
<td>989.5 bill</td>
</tr>
<tr>
<td>53</td>
<td>CDW &amp; Children</td>
<td>7.98 bill</td>
<td>2.36 bill</td>
<td>10.3 bill</td>
</tr>
<tr>
<td>56</td>
<td>PMO-RALG Hombolo</td>
<td>0</td>
<td>200 mill</td>
<td>200 mill</td>
</tr>
<tr>
<td>56</td>
<td>PMO-RALG academic institutions</td>
<td>3.2 bill</td>
<td>0</td>
<td>3.2 bill</td>
</tr>
<tr>
<td>56</td>
<td>PMO-RALG Basic Education</td>
<td>18.5 bill</td>
<td>45.15 bill</td>
<td>63.6 bill</td>
</tr>
<tr>
<td>94</td>
<td>P/Services Com (Teachers’ services)</td>
<td>1.5 bill</td>
<td>0</td>
<td>1.48 bill</td>
</tr>
<tr>
<td>Regions</td>
<td>25 Regions secretariats</td>
<td>11.4 bill</td>
<td>1.18 bill</td>
<td>12.60 bill</td>
</tr>
<tr>
<td>LGAs</td>
<td>168 LGAs</td>
<td>2.653 bill</td>
<td>77.10 bill</td>
<td>2,730 bill</td>
</tr>
<tr>
<td>21</td>
<td>Ajira Mpya, S Adjustments</td>
<td>75.8 bill</td>
<td>0</td>
<td>75.8 bill</td>
</tr>
<tr>
<td>Total</td>
<td>Education Sector</td>
<td>3,282 bill</td>
<td>604 bill</td>
<td>3,887 bill</td>
</tr>
</tbody>
</table>

(Source: URT National Budget speech 2015/16, www.mof.go.tz)

Table 1 above elaborates some facts; first, the education budget has not been implemented by a specific ministry, and this should be a problem because it derogates transparency and affects delivery. The first column of the table indicates different budget votes in which education resources are channeled. In 2015/16 fiscal year, for example, the sector’s budget was distributed to vote 46, Ministry of Education and Vocation Training which received Tsh. 989.5 billion, vote 53 (Ministry of Children Women Development and Gender, receiving 10.3 billion, while vote 56, Prime Minister’s Office Region Administration and Local government Authorities received the largest share of Tshs. 3,086.68 billion.

This kind of budget classification weakens the budget’s ability to deliver, because no specific sector takes full responsibility for implementing plans and strategies within the education sector. Distributing education resources to different ministries complicates the monitoring processes and decreases transparency and eventually affects performance. Because of this nature of classification, on several occasions, educationists, academicians, parliamentarians and the public have been misled on the actual figures that education sector receive in a particular fiscal year.

Implementing the education sector through different ministries has been so confusing, teachers for example, complain of being in dilemma when it comes to which authority they should be accountable to. For while teachers enter into contract with the “Teachers Services Department (TSD) under the Ministry of Education, (MoEVT), their salaries are being paid by District Authorities which are under the Prime Minister’s Office – Region and Local Government Authorities (PMO-RALG). This position confuses teachers as to who is really their employer and where they should be addressing their concerns.

Other countries like Kenya, Rwanda, South Africa, Zimbabwe, and Mozambique which do well in education have a specific ministry that implements education.

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3 Many confuse the Education ministry’s budget with the sector’s budget. Normally the Minister responsible for education presents only the Ministry’s budget in Parliament; other funds that are allocated to education through other votes like vote 56 are normally presented generally with other sectors’ funds under the PMO-RALG budget.

4 According to the Teachers Services Commission Act, 2015 ‘Employer’ in relation to teachers, means a person or organization in the public service with whom a teacher entered into a contract of service and who is responsible for the payment of salaries of such teacher.
4.3. Host Ministry in receipt of the lowest share

Second, Table 1 also shows that the Ministry of Education which is supposed to be a custodian of the education sector is allocated with a meager share of the budget while the PMO-RALG which is the general ministry to many sectors receives the lion’s share of the education sector’s budget. The problem with this kind of allocations is that it weakens budget efficiency as it is put under the management not of education experts but administrators who care less or do not fully understand the ideology of the education sector. As if that is not bad enough, around Tshs. 10.4 billion is allocated to Ministry of Gender Women and Children which has got nothing to do with implementation of the education sector in Tanzania.

Allocating meager resources to the education custodian Ministry has encouraged the persistence of major funding challenges. For the past five years, for example, the Ministry’s Inspection Department has failed to perform its inspection mandate due to lack of funding. According to reports (MoEVT, 2013) average inspection rate is only 19.1% for primary schools and only 21.4% for secondary schools annually. This is to say almost 80% of public primary schools and around 70% of secondary schools are not inspected every year. Up to March 2014, (Budget Speech, 2014/15) only 6,091 Primary schools out of 16,538 available were inspected while only 2,308 secondary schools out of 4,753 available were inspected. It is illogical to expect quality and performance to our learning institutions if we don’t set funds for monitoring and evaluation (inspection)

4.4. Imbalance allocation between recurrent and development expenditures

Table 1 also, points to the imbalance between recurrent allocations and development allocations. It has been a common government’s habit to allocate more funds to recurrent spending than development expenditures. The table shows, for example, in the 2015/16 budget, 84% (Tshs. 3,282 billion) of the total education sector’s expenditures (Tshs. 3,887 billion) being allocated for the sector’s recurrent expenditures, while only 16% (Tshs. 604 billion) of the total is allocated for development expenditures. The difference between recurrent and development expenditure in 2015/16 is much worse than that of 2014/15 where Tshs. 3,465 billion were allocated for education while Tsh. 2,656 billion (76%) of the total budget was set aside for recurrent expenditure and only Tsh. 809 billion (24%) of the total education budget was allocated for development expenditure.

Economists and education experts suggest that if we are to develop a particular sector, then investment should be substantial. While they all agree that recurrent spending is inevitable, they stress that recurrent and development expenditures should be balanced. However, in our case the two expenditures are grossly imbalanced. The charts below illustrate the proportion between recurrent and development spending in 2015/16 in the education sector's budget:

Figure 9: Education Sector’s recurrent vs development expenditures allocations (MoF)

<table>
<thead>
<tr>
<th></th>
<th>2014/15</th>
<th>2015/16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent Expenditures</td>
<td>2,656</td>
<td>3,282</td>
</tr>
<tr>
<td>Development Expenditures</td>
<td>809</td>
<td>604</td>
</tr>
</tbody>
</table>

(Source: National Budget 2012 – 2015, Budget books votes, 46, 56, 70 -89 & 95)
Unfortunately this has been the government’s spending tradition in the education sector for the past decade. In the last five years, for example, the share of allocated recurrent expenditures has been way too huge compared to development spending. The trend for the last five years shows that the government has been allocating an average of only 10% to 14% of the total education sector’s budget to development spending while around 85% of the total budget is set for recurrent expenditures. The table below presents the trend of allocation in the education sector for the past five years:

Table 2: Education sector’s Recurrent and Development expenditures trend

<table>
<thead>
<tr>
<th>YEAR</th>
<th>Total recurrent</th>
<th>Total Development</th>
<th>Total education Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011/2012</td>
<td>2,050 bill 89.8%</td>
<td>233 (10.2%)</td>
<td>2,283 billion</td>
</tr>
<tr>
<td>2012/2013</td>
<td>2,572.1 bill 89%</td>
<td>317.9 bill 11%</td>
<td>2,890 billion</td>
</tr>
<tr>
<td>2013/2014</td>
<td>2,765.2 bill 88.4%</td>
<td>362.85 bill 11.6%</td>
<td>3,128 billion</td>
</tr>
<tr>
<td>2014/2015</td>
<td>2,656 bill 76%</td>
<td>809 bill 24%</td>
<td>3,465 billion</td>
</tr>
<tr>
<td>2015/2016</td>
<td>3,282 bill 84%</td>
<td>604 bill 16%</td>
<td>3,886 billion</td>
</tr>
</tbody>
</table>

(Source: National Budget 2012 – 2015, BEST 2009 -2013, Budget books votes, 46, 56, 70 -89 & 95)

Table 2 above, indicates recurrent spending declining in terms of numbers while development allocation increasing, however the gap between education’s capital spending and other charges have remained huge and imbalanced. The graph below further elaborates;

Figure 10: Education sector’s propotion trend of recurrent and development expenditures (Budget books)

(Source: National Budget 2012 – 2015, BEST 2009 -2013, Budget books votes, 46, 56, 70 -89 & 95)
The proportion of development spending in the education sector’s budget seems to have increased to 24% and 16% in 2014/15 and 2015/16 consecutively. However, on closer scrutiny, this is mainly due to rearrangement of some recurrent spending sub votes (This will be explained shortly in the following part). In fact, the average proportion between recurrent and development spending in education has remained the same at 85% and 15%. The graph below elaborates.

4.5. Ministry’s budget allocation tradition

Allocating more on recurrent than development expenditure has developed into an allocation tradition. Statistics indicate that the Education Ministry’s recurrent spending increased by 20% from Tshs. 523.8 billion in 2011/2012 to Tshs 631.9 billion in 2012/2013 while development spending dropped from Tshs. 92.6 billion to 72 billion in the same fiscal years. The situation worsened in 2013/14 where the Ministry of Education allocated 90% (Tshs. 612 billion) of its total budget to recurrent expenses with only 10% (Tshs. 72 billion) being set for development expenditures.

In past five years the Ministry of Education’s budgeting went through critics from parliamentarians and the public. The critics mostly attacked the nature of recurrent allocation versus development expenditures. In 2013/14, for example, the Ministry’s allocation were criticized by educationists, MPs and civil actors who made the Ministry to restructure the nature of the ministry’s budget in 2014/15 where it allocated Tshs. 340 billion to recurrent expenditures (43%) while allocating Tshs. 454 billion (57%) to development expenditures. The charts below compares the ministry’s allocation year 2013/14 and 2014/15;
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Are we reaping what we sowed?

From the two graphs (Figure 12&13), Ministry's budget priority has been on recurrent expenditures. But when reactions from education stakeholders went viral in 2013/14, the government tried to balance the expenditures in 2014/15 by reducing recurrent spending to 43% while allocating 57% for development spending. However, this situation was not maintained because the graph went down again in 2015/2016 where recurrent expenditures went back up to 58% with development spending to 48%. The figure below explains more:-
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Recurrent spending is the amount that the ministry or the sector consumes in such things like salaries to teachers and other employees, administrative costs such as running offices, stationeries, for constructing learning facilities, like classrooms, libraries, laboratories, buying books teaching materials, improving and maintaining environments such as dormitories, toilets, and implementing policies. The trend of spending a reduced budget has been more severe to projects and development funds side. The spotted increment in development figures was therefore a result of budget classification rearrangement of Sub vote 7001 from Higher education - 270900 which in 2013/14 and previous years used to be treated as recurrent expenditure under sub vote 1003! (Policy and Planning)

In 2014/15 Policy and planning budget was treated as development instead of recurrent expenditures. The effects of rearranging these votes is that, an amount for Higher Education Student's Loans Board (HSLB) which was previously been categorized as recurrent expenses is now considered as development spending. For example in 2014/15, as a result of the rearrangement of some sub votes, a total of Tsh. 306 billion out of 454 billion set for development expenditures went to Students Loan Board as students’ loans. This is around 68% of the total Ministry's development budget. Therefore only 32% of the total development budget (Tsh. 148 billion) is left for implementing the Ministry’s project in 2014/15. In other words, the 2014/15 Ministry's development expenditure was only 32% of the total spending. The graph below clarifies.

(Source: Ministry of Education budget speech, 2013/14 & 2014/15, budget books vote 46)

It is important to note that, the 2014/2015 Ministry's development expenditures’ ‘rise' was not, in fact, an actual development share increase; what the government did was to peg one of the recurrent expenses budget line on development funds side. The spotted increment in development figures was therefore a result of budget classification rearrangement of Sub vote 7001 from Higher education - 270900 which in 2013/14 and previous years used to be treated as recurrent expenditure under sub vote 1003! (Policy and Planning)

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(Source: Ministry of Education budget speech, 2013/14 & 2014/15, budget books vote 46)
Recurrent spending is the amount that the ministry or the sector consumes in such things like salaries to teachers and other employees, administrative costs such as running offices, stationeries, fuel, hospitality and contingencies; while development expenditures includes resources that are used for constructing learning facilities, like classrooms, libraries, laboratories, buying books teaching materials, improving and maintaining environments such as dormitories, toilets, and implementing any such projects in schools, colleges and universities. The conclusion to this situation analysis is that learning and teaching environment are not improved in schools because the government’s has neglected development spending as highlighted above.

4.6. Disbursement and spending anguish

Allocation into the sector’s budget is one thing, but how much is later disbursed and actually spent is also an important aspect that we should look into. Despite an impressive record made by the government on education budget allocation for the past five years, performance of the allocated budget has been heavily affected by virtual disbursement and spending woes. Both recurrent and development expenditures in education have only been partly utilized in the last five years. In 2013/14 for example, the parliament approved Tshs. 617 billion for recurrent expenditures for the Ministry of Education and Vocation Training (MoEVT) and 72.5 billion for development spending. However up to April 30, 2014 (a month to the end of the fiscal year) the Ministry had spent 79% of its recurrent budget and only 20% of its approved development expenditures. In 2014/15, Tshs. 346 billion was approved as recurrent expenditures for the ministry but 83% was disbursed and spent, while 73% of the approved Tshs. 454 development spending was spent at the end of the fiscal year.

This trend of spending a reduced budget has been more severe to projects and development spending than recurrent spending. From the examples above one can see that while only 27.5% and 17% of approved recurrent spending were not disbursed in 2013/14 and 2014/15 consecutively; 27% and 80% of approved development expenditure were not disbursed and spent in the same years. The figures below demonstrate the trend of Ministry’s development budget implementation in the last five years:

![Figure 16: Ministry’s development budget implementation trend (MoEVT)](source: Ministry of education budget speech, 2011/12 & 2014/15, budget books vote 46)
4.7. Deficit disbursements

Deficit disbursement has also been affecting education sector’s programmes and development projects. In the financial statement for Local Government Authorities for the financial year ended 30th June, 2013 for example; it was reported that capitation funds amounting to Tshs. 1,356 Million were received in 17 LGAs but not transferred to the respective schools for implementation of development and operational activities. This resulted into a delay in delivering the expected services to schools. However, in the CAG report of 2014 it was reported that, an unspent balance of Tshs. 1,138 Million in respect of 13 LGAs for Primary Education Development Programme (PEDP). Tshs. 21,869 million was also disbursed to LGAs in respect of SEDP activities aiming at improving quality, expanding school access and increasing school retention at the secondary school level but only Tshs. 11,207 Million (51%) were spent while Tshs. 10,661 million (49%) from 60 LGAs were unspent.

However, in the financial statement for Local Government Authorities for the financial year ending 30th June, 2014 (2015 CAG Report), Tshs. 2.492 billion were planned for PEDP implementation but up to the end of the financial year, only Tshs. 0.157 billion were disbursed while 2.334 were not disbursed. This is to say over 94% percent of the planned PEDP budget in 2013/2014 was not disbursed. On the other hand what was even surprising was that out of the 6% disbursed (i.e. 0.157 billion) only 23% was spent by the end of the financial year. SEDP implementation also had its share of woes. While the government planned to spend 0.449 billion for implementing the programme, only Tshs. 0.184 billion (41%) was disbursed, while Tshs. 0.264 billion (59%) was not disbursed. However, only 29% of the disbursed amount was used up to 30th June 2014.

(Source: CAG report 2014, Financial Statement LGA for FY ending 30th June 2013)

Actual capitation disbursements to both primary and secondary schools have been so inadequate for the last five years. This has immensely affected running of public schools which depend entirely on these finds for daily administrative costs. The graphs below show trend of actual disbursement of capitation grants to both primary and secondary schools;-

4.8. Development budget dependence misery

For decades now the major sources of education revenue in Tanzania have invariably involve d a combination of public and private financing sources. Various sources of education revenue including fiscal sources; user charges including various forms of cost recovery and cost sharing.
After Five Years of Prioritizing Education Budget
Are we reaping what we sowed?

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(Source; CAG report 2014, Financial Statement LGA for fiscal year ending 30th June 2013)

This is therefore to say, while the sector’s budget allocation has increased in the last five years; it has also been implementing a reduced budget due to inadequate disbursements and poor spending management. Increasing budget allocation every year makes no meaning if the approved amounts are not disbursed and those disbursed are being underutilized. This not only affects performance of the budget but also negative impacts on the quality learning and teaching.

4.8. Development budget dependence misery

For decades now the major sources of education revenue in Tanzania have invariably involved a combination of public and private financing sources. Various sources of education revenue including fiscal sources; user charges including various forms of cost recovery and cost sharing sources; student loans which are constituted as a revolving fund which generates income out of which loans are offered to students; and various forms of community contributions (Galabawa, 2007). This financing standpoint is supported by the Tanzania Education and Training policy (ETP -2014) that states clearly that Financing education and training shall be shared between government, communities, parents and end-users.

Although the government has been soliciting both recurrent and development education funds from domestic and foreign sources, the share of development spending has been more dependent on donor funds than domestic revenue. In the last five years, for example, an average of 40% to 60% of education sector’s capital expenditures has been depending on donor funded revenues. In 2013/14 for example the Ministry of education’s approved development expenditure was Tshs. 72.59 billion where Tshs. 18.83 billion (25%) was expected from domestic revenue while Tshs. 53.76 billion (75%) was expected from donors. (See table below)
After Five Years of Prioritizing Education Budget

Are we reaping what we sowed?

Table 3: Education Ministry’s financial sources for project programmes in 2015/16 (MoEVT)

<table>
<thead>
<tr>
<th>Item</th>
<th>Expected amount</th>
<th>External source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support vocational Education</td>
<td>6.28 billion</td>
<td>ADF</td>
</tr>
<tr>
<td>Wash Programme</td>
<td>627.9 Million</td>
<td>WB</td>
</tr>
<tr>
<td>Unicef support to Basic education</td>
<td>403.9 Million</td>
<td>UNICEF</td>
</tr>
<tr>
<td>Agency For Development in education</td>
<td>937 Million</td>
<td>UNICEF</td>
</tr>
<tr>
<td>PEDP</td>
<td>5.850 billion</td>
<td>Sweden</td>
</tr>
<tr>
<td>SEDP</td>
<td>9.920 billion</td>
<td>WB</td>
</tr>
<tr>
<td>Higher education</td>
<td>5.54 billion</td>
<td>NORAD, Norway</td>
</tr>
<tr>
<td>Basic Education coordination</td>
<td>26.8 billion</td>
<td>France</td>
</tr>
<tr>
<td>Basic Education Coordination</td>
<td>16.7 billion</td>
<td>WB</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,039.89</strong></td>
<td></td>
</tr>
</tbody>
</table>

(Source: www.mof.go.tz)

Budget over-dependence is a syndrome that has always brought negative project implementation consequences. In 2013/14 for example donors had promised to give Tshs. 53.7 billion as part of the total 72.5 billion Ministry’s development spending. However, up to the end of the financial year, donors had disbursed only 14.4% (Tshs. 8.3 billion). This means the implementation of development projects in that particular fiscal year was below 14% of the intended.
5. Conclusions and recommendations

5.1. Conclusions

The government’s efforts to improve the education sector in the last five years must be acknowledged. Increased resources allocation has contributed to a tremendous expansion of the education sector to accommodate the growing population. The increase in the number of teachers, learners, classrooms, learning and teaching materials has been a positive result of a progressive investment by the government in the sector.

Nevertheless, these efforts have failed to address some important components in education, namely quality and equality. Despite the efforts, education in Tanzania is characterized by phrases like substandard, unequal and worst of all, “poor learning outcomes”. Learners in public schools receive what is now regarded as inferior standard of the same level of education compared to private schools; while factors like geographical location, tribes, financial ability and religious belief have also been indirectly allowed to decide the kind of education different learners receive. In fact these days schooling in public schools is classified as too risky for the future of learners because of being likely to be ill prepared hence becoming poor products in the labor markets.

Prof. Suleman Sumra5 once commented, “It is obvious that the increased schools is a result of resources increases, but increase in PEDP and SEDP budget has not been matched by increased learning. The major government efforts in the education sector have concentrated on two things, access and inputs. Given our international commitments for Education for All and Millennium Development Goals (MDGs), our priority has been to ensure that all children are in school, especially that in primary school going age. We have also concentrated our efforts that these children in schools are given the basic requirements – classrooms, toilets, books and teachers. It appears that what children learn in classrooms has moved away from our radar. This is dangerous, children are in school to learn, if they do not learn then the basic purpose of sending them to school is not met”

In Prof. Sumra’s words; we cannot underestimate the government’s endeavors toward financing education in Tanzania. However it is obvious again that too many blind efforts have been put in improving budget allocation than effective management of the allocated resources. Quality education outcomes have not been achieved for a number of reasons as discussed in the previous chapters. These factors include poor allocation decisions; (imbalance between recurrent and development expenditures, single sector’s budget being implemented in more than three ministries and denying full mandate to the mother education ministry to run, manage and control the education sector); poor disbursement decision (late disbursement, deficit budget implementation and donor dependence in budget revenues) and poor expenditures of the meager resources that reach down to the intended institutions.

So as we celebrate facts that we have reaped education access expansion by increasing enrolment, infrastructures, teachers and graduates in the last five years; the fact remains that the amount of resources allocated have not helped much in improving the quality of learning and learning outcomes in our public schools. Performance at both, lower grades and higher education levels is still poor, graduates lack corresponding levels skills and the labor market is filled with graduates from private leaning institutions and foreigners whom normally outperform those from public institution who received an inferior education.

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5 Presenting a paper on the New ETP at ESRF May 2015
5.2. Recommendations

It is important to understand that bringing positive changes in learning requires both financial allocation commitment and management performance. The priority goal should not just be increasing budget allocation but should trickle down to address education needs and goals. For the government to achieve quality and equitable education for all Tanzanians, it should look beyond mere expansion of the sector, but also focus on the following:

- Prominence on capital expenditures; Quality learning is greatly influenced by the quality of the teaching and learning environment. The quality of classrooms, books, learning materials, the quality of learner's hygiene facilities like toilets, washrooms, dormitories, electricity, laboratories, libraries etc. determine to a larger extent the quality of education a student is getting. Government should therefore know this, and capitalise on capital expenditures rather than in recurrent expenditures.

- We don't see any efficiency in the current practice of classifying the education budget in different ministries. On the contrary, it only increases recurrent expenditures and reduces capital expenditures. This practice also derogates transparency and weakens accountability. We therefore call upon the Government to consolidate the education budget in a single ministry, preferably the Ministry of Education and Vocation Training which is the custodian of education in Tanzania. This will increase accountability and efficiency in the management of the education sector funds and eventually increase the quality of learning deliverables.

- We urge the government, especially the Ministry of Finance (MoF) through Treasury to ensure that the approved education sector's funds are disbursed in full and on time. Delays in budget disbursements have been affecting implementation of education projects and programmes to a greater extent. Many learning institutions and projects are not monitored, inspected or evaluated each fiscal year. Funds go unspent each financial year and have to be returned to Treasury because of failure to be used as planned due to late disbursement thus causing delays in implementation. In the current era where education challenges are strong, a nation cannot afford the risk of not spending the otherwise available resources for no substantial reasons.

- It is high time now government does away with donor dependence on capital expenditures. Numerous education improvement projects and programmes like the PEDP, SEDP and HEDP have failed to produce the intended outcome of improving the quality of education in Tanzania due to under-funding. Apart from having many unnecessary conditions donor funds are characterized by delays, deficit disbursements and sometimes NO disbursement at all. Since the beginning of these programmes, for example, no amount of agreed capitation funds have ever reached in schools in full and in time. We have seen how donor funds are unreliable. We recommend to the government to think of financing education development project through domestically mobilized funds. This will require more efforts of internal revenue collection and increased performance management of funds. As challenging as these ideas might be, but it is the only trustworthy approach that the government can use if at all it wants to revamp the currently ailing education sector into a more vibrant one.
• Much as it might appear to be substantial, the current government’s allocation into the education sector is, in fact, inadequate. We have seen from the analysis how the government has failed to reach the recommended universally agreed standard of investing around 7% of the GDP or 20% of the national budget into the sector. As we have seen in the analysis in the last five years the government has only been able to allocate an average of 16 – 17% of the national budget into education. While we appreciate that the education sector has received the biggest budget allocation the allocated sums have not been able to address all the education challenges especially the quality learning challenges. We recommend to the government to make sure the proportion of the education sectors’ budget is pegged at 20% of the national budget as recommended or allocate an amount that is enough to address emerging education financial challenges.

• The primary focus of government expenditures in education should be on quality learning improvement rather than mere expansion. Performance indicators of our investments into education should be the quality of graduates in terms of what they offer to the labour market and in societies after schooling. In other words, achievement of investing into education should therefore not only be measured by quantity but also on the quality of education outcomes too.
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