
Challenges Facing Heads of Public Secondary Schools in Managing Capitation Grants: A Case of Songea Municipality, Tanzania

Rose Cletus Kangu & Rweyendera Gosbert Ngonge

The Open University of Tanzania, Tanzania

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Abstract

This study focuses on the challenges facing heads of public secondary schools in managing capitation grants in Songea Municipality, Tanzania. The study employed a cross-sectional survey design with a mixed-method approach. A purposive criterion technique was used to select 2 municipal education officers, 5 secondary school heads, and 5 ward education officers, interview method was used to collect data from these education officers and secondary school heads. Convenience techniques and questionnaire methods were used to collect data from a sample of 32 school board members. In contrast, a random sampling technique and questionnaire were used to collect data from a sample of 128 public secondary school teachers. Moreover, documentary review was another data collection method that was employed in this study. The study revealed that heads of public secondary schools encountered several challenges including a lack of financial budget skills; a lack of auditing skills; and inadequate financial management training that would enhance capitation grant management. It was recommended that the government employ enough qualified school bursars; introduce in-service training and workshops to school heads and their assistants; allocate enough funds to schools and on time. It was also recommended that schools should formulate disaster preparedness plans in financial records management to ensure that financial records are adequately created and protected for future use.

Keywords: management of capitation grants, public school financial management, challenges facing school heads

1. Introduction

Among public schools' most important financial resources are capitation grants, intended to support essential services such as instructional materials, maintenance, and other recurrent expenses. Thus, proper management of capitation grants is of paramount importance for the effective functioning of public schools. Understanding the challenges that heads of school's face in managing these funds is crucial for policymakers and educational stakeholders seeking to improve resource allocation, transparency, and overall school management. Damka et al. (2021) established that most of the school heads possess insufficient skills in financial management. This article examines the key challenges faced by heads of public secondary schools in managing capitation grants and proposes solutions to improve financial management practices in these schools.

Uwazi (2010) defines a capitation grant as the sum of money the government allocates to schools based on the number of students enrolled. That capitation grant is intended to support

essential educational expenses such as teaching materials, facility maintenance, administrative costs, and extracurricular activities, thereby improving the quality of education. Sikia (2015) adds that the purpose of capitation grants is to support the implementation of school programs, including the procurement of non-textual teaching and learning materials, administration and maintenance of school facilities, continuous assessment, and sports activities. On the other hand, Foli (2019) reiterates that the capitation grant scheme aims to remove any financial obstacles that might be created through the charge of levies as a means of raising funds, for example, for school repairs, cultural and sporting activities. Capitation funds are provided to ensure that countries can offer high-quality and free basic education

In Africa, the introduction of capitation grants is highly associated with the elimination of school fees in public secondary schools. For instance, in 2002 Malawi was the first to eliminate school fees followed by Madagascar in 2003. Other African nations that eliminated tuition fees and implemented capitation grants, in the 2000s included Zambia, Ghana, Lesotho, Kenya, and Mozambique (Mtasigazya, 2020). School fees in Tanzanian primary schools were eliminated in 2001 as part of the Primary Education Development Program (PEDP). This was followed by the abolition of school fees in secondary schools in 2015 under the Education and Training Policy (ETP), which aimed to provide free basic education up to the lower secondary level (Worldbank, 2018). In African countries different approaches are used to manage capitation grants in public schools, typically managed by specialized governing bodies. For example, in South Africa, this role is carried out by School Governing Bodies (SGB) (Mpolokeng, 2011) while in Zimbabwe, it is the responsibility of an experienced school head (Mapolisa et al., 2014). Likewise in Tanzania, it is the responsibility of the school head. The management of capitation grants was likely entrusted to school heads solely based on their positions, without considering their actual ability to manage these funds. Consequently, this could lead to various management challenges that the heads of public secondary schools might face in handling capitation grants.

Some studies have indicated mismanagement of capitation grants by heads of schools for example Munge et al., (2016) established that in Kenya, heads of schools frequently failed to manage school funds effectively. Likewise, in Nigeria, the study by Aliyu (2018) established that some schools were reported to have had financial mismanagement due to the lack of experienced heads of schools. Such a state of affairs suggests that public secondary school heads are likely to face challenges in managing capitation grants and therefore it is a much-debated issue.

In Tanzania, the management of capitation grants is vested in the hands of heads of schools by their positions without considering whether they could manage the capitation grants or not. This would, therefore, cause challenges to heads of public secondary schools in the course of managing capitation grants. Examination of challenges of heads of public secondary schools in managing capitation grants in Tanzania seemed to be a topic that require close attention of the authors considering the large amount of money that is disbursed to public secondary schools by the government. A study conducted in Kenya by Peter (2019) aimed at establishing the challenges facing head teachers in managing public primary schools reveals that 58% of the head teachers had never participated in workshops and seminars. Whereas the study focused on administrative challenges, the current study specifically focuses on the management of capitation grants. In a study conducted by Foli (2019) on head teachers' perception of the implementation of the capitation grant scheme in the Sunyani West East District of the Brong

Ahafo Region, among others, it was found that the main challenges confronting the smooth implementation of the scheme were delays in the release of funds and inadequate funds. Likewise, a study by Msoka, Muteti, and Eugene (2020) on the effectiveness of heads of schools in the management of capitation grants for service delivery in public secondary schools in Hai district, Tanzania revealed that the major challenge that school heads faced was the inadequacy of the grants disbursed by the government.

These studies are similar to the current study for they explore challenges facing school heads in the implementation of the capitation grant scheme, however, they are different from the current one in both context and research questions. Understanding the inadequacy of the grants would benefit the schools and government in adjusting their budgets so as to suit the purposes.

Rajani (2006) found that most secondary schools in Tanzania had unsupportive learning environments, possibly because the fewer grants received were not properly utilized. In his study, Ndlovu (2013) revealed that the management of capitation grants in many Tanzanian secondary schools has been poorly done. Consequently, the number of cases of embezzlement of capitation grants by school heads and misappropriation is quite frightening (Mapolisa et al., 2014). A study by Ahmed (2018) concluded that while capitation grants in Tanzania have contributed to improving the quality of education in primary schools, there is still much work needed for these grants to achieve their full effectiveness. A study by Yussuf et al., (2022) recommended managements of parastatal organizations to provide training opportunities to the internal audit sections, ensuring the internal auditors exercise their duties with autonomy as well as be free from any influence. Many public opinions have been expressed regarding using and administering educational resources, particularly capitation grants in Tanzania's public secondary schools. The situation is made worse as capitation grants were not used as budgeted for though the responsible head of the school may face discharge from service and imminent arrest (Maulid, 2017). While most studies associated school heads with mismanagement of capitation grants, little was known about the challenges that school heads encountered in the course of managing capitation grants.

A study conducted by Senkaali (2014) on the challenges of accounting for the Universal Primary Education capitation grant in Luwero district, Uganda revealed that there are control, coordination, and production challenges encountered by headteachers when accounting for the UPE capitation grant. The study is similar to the current one for it dealt with the challenges of accounting for UPE capitation grants but different for it specifically dealt with account issues instead of general challenges. Moreover, it was conducted in a different country with different policy guidelines and contexts.

A study by Nelius and Onyango (2022) revealed different challenges facing heads of schools in implementing financial control measures including lack of training and transparency, inadequate finances, and poor cooperation with stakeholders. Findings from a study by Gamayuni (2018) showed that the auditing effectiveness in local government organizations is affected by internal auditors' competence, objectivity, and organizational culture. Findings from the study by Kuunyangna (2010) showed that school funds were not always released on time for disbursement. Moreover, the study indicated some lapses in the spending guidelines for the disbursement of the fund. The study is similar to the current one for it dealt with the challenges associated with the implementation of capitation grant policy but different from the current one for it specifically dealt with policy issues instead of general challenges. Moreover,

it was conducted in a different country with different policy guidelines and contexts. Likewise, a study by Sebidi and colleagues (2023) revealed that people who were involved in school management had limited knowledge and understanding of the processes and procedures of auditing financial records, including an inability to interpret the audited financial reports. This study is also similar to the current study; however, it is different from this study in terms of scope and context including specific research objectives. Understanding the challenges faced by school heads is crucial to addressing them effectively. Undoubtedly, if these identified challenges are not addressed, they are likely to hinder the effective delivery of education at the secondary level.

Despite the benefits of proper management of capitation grants being contingent on positive school heads' roles, the challenges that school heads encountered during the management of capitation grants were not yet clearly documented. Most studies explored the school heads' plans of action for managing capitation grants (Fidelis & Mwila, 2022; Manara & Mwombela, 2012; Msoka et al., 2020). It was on this basis that this study investigated the challenges encountered by school heads in the management of capitation grants for public secondary schools. This study was guided by the formal models of education management. Structural, systems, bureaucratic, rational, and hierarchical models constitute the formal models of educational management (Bush, 2011, p.40-42). The models assume that organizations are hierarchical systems where managers use rational means to pursue agreed goals (Bush, 2007).

These models assume that the structure of the organizations is hierarchical and predefined objectives are pursued based on a rational method. The authority and power of school heads are the product of their formal positions and also, they are responsible and accountable to sponsoring bodies for the operation and execution of agreed policies in their schools. The models have the following characteristics: they tend to treat organizations as systems; they give prominence to the official structure of the organization; the official structures of the organization tend to be hierarchical; they typify schools as goal-seeking organizations; and they assume that managerial decisions are made through a rational process (Bush, 2007). The study was also guided by one main research question: What challenges do heads of public secondary school's face in managing capitation grants? Four sub-research questions were developed from this main research question. i) Do public secondary school heads possess enough school budget preparation skills? ii) Are public secondary school heads encountering challenges in auditing school financial accounts? iii) What auditing skills are lacking among public secondary school heads? iv) Are public school heads receiving training in financial management?

2. Materials and Methods

This study was conducted in Songea Municipal Council, Tanzania. Songea Municipal Council (SMC) was chosen because Songea Municipality was not among the municipalities that suffered under-release of capitation grants (URT, 2019). Besides, SMC still depicted deficit in some infrastructure such as classrooms (104), teachers' houses (246), laboratories (10), libraries (22), pit latrines (393), administration blocks (11), hostels (17), and stores (30) (URT, 2016) despite regular disbursement of capitation grants. This study assumes a post-positivism perspective using both positivism and interpretivism. In this respect, the study employed qualitative and quantitative approaches alongside a cross-sectional design so that the strength of the quantitative approach could eliminate the weaknesses of the qualitative approach and vice versa. The target population for this study constituted the Municipal secondary educational

officer (MSEO), School board members, public secondary school heads, Ward Education Officers, and public secondary school teachers. Using purposive, convenience, and random sampling techniques a total sample size of 172 respondents was selected. A purposive criterion technique was used to select 2 municipal education officers, 5 secondary school heads, and 5 ward education officers. The interview method was used to collect data from this group of education officers and secondary school heads. Convenience techniques and questionnaire methods were used to collect data from a sample of 32 school board members. In contrast, a random sampling technique and questionnaire were used to collect data from a sample of 128 teachers. Content analysis and interpretation were used to analyze the qualitative data. Themes were identified and coded, with comparisons made across data from different participants. Key pieces of information relevant to the research questions were highlighted. Through a systematic process of coding, categorizing, and identifying patterns, broader concepts were derived that encapsulate the core of the research questions. The 5-point Likert scale was used as a measurement scale, ranging from 1 (strongly disagree) to 5 (strongly agree). Quantitative data were classified, tallied, counted, and using the Excel software program data were computed into mean, frequency distribution, and percentages and presented as graphs and tables.

3. Results

This section presents the results of the study, it is organized according to the themes derived from the research sub-questions that were developed. It consists of data presentation and discussion of the study findings. It should be recalled that this study investigated the challenges faced by heads of public secondary schools in managing capitation grants. The study was guided by one main objective with one main corresponding question: What challenges do heads of public secondary schools face in managing capitation grants? Four sub-research questions were developed from the main research question. i) Do public secondary schools possess enough school budget preparation skills? ii) Are public secondary school heads encountering challenges in auditing school financial accounts? iii) What auditing skills are lacking among public secondary school heads? iv) Are public school heads receiving training in financial management?

3.1 Public Secondary School Heads' Budget Preparation Skills

Lack of budget preparation skills among school heads is something that can hamper the effective management of capitation grants in public secondary schools. When teachers and school board members were asked if school heads possessed enough skills in school budget preparation, the majority of respondents (95.35%) agreed that school heads possessed budget preparation skills while a minority of respondents (2.32%) disagreed and strongly disagreed (Figure 3.1).

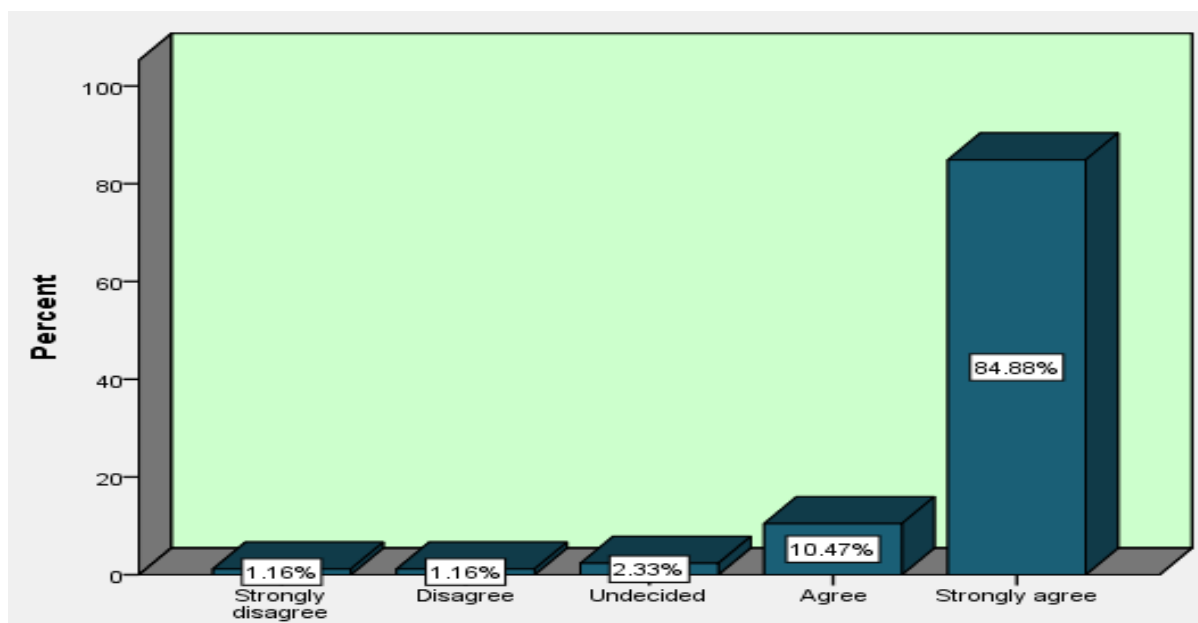


Figure 3.1 School heads' skills in school budget preparation

Source: Field survey, 2024

During the interview, when Ward Education Officers were asked whether school heads possessed skills in budget preparation and whether a lack of such skills hindered their ability to manage capitation grants, one research participant, who seemed to represent the opinions of the majority, said:

“Secondary school heads do possess school budget preparations because it is a work they do each year; it is obvious that if a school head lacks budgeting skills, he/she cannot effectively manage capitation grants provided by the government” (WEO of ward F, March 26th, 2024).

Responding to the same question one secondary school head said,

.... Yes, we are somewhat skilled in school budget preparation, but not experts, as it is not our area of specialization. This is why the government assigns bursars to assist school heads in preparing budgets. As school heads, we serve as the accounting officers for all school revenues, including capitation grants. Therefore, we must have a certain level of budgeting skills to avoid being deceived by dishonest bursars.... Sometimes, when transferred to newly established secondary schools where there are no bursars, we are forced to prepare the school budget independently. This highlights the importance of school heads being skilled in school fund management. However, it is crucial to note that the amount of money allocated to schools is often insufficient, leaving many needs unmet each year.” (HoS C, March 29th, 2024)

When MSEO was asked the same question had the following to say,

“School heads do possess budget preparation skills, as they receive orientation on all aspects of school management upon their promotion. However, there could be a few who are not sufficiently skilled in preparing effective school budgets. Preparing a school budget is not a big deal to a degree older person. In my view, the issue for most

of them is not a lack of school budget preparation skills, but rather a lack of seriousness and transparency in managing public funds.” (MSEO, April 1st, 2024)

Respondents' views showed different feelings while school board members and teachers including Ward education officers indicated that the heads of schools did possess school budget preparation skills. Although both quantitative and qualitative data indicated that school heads had knowledge and skills in budget preparation, they admitted that they were not sufficiently skilled, despite being expected to be proficient in all areas of school financial management. Besides, their seniors also indicated that preparation of school budgets is not something difficult for school heads to prepare suggesting that it is something which does not need much attention. These results suggest a lack of sufficient skills among school heads in school budget preparations, this could be a significant barrier to properly managing capitation grants. Though not asked most school heads pointed out the issue of meager capitation grants provided. But unlike school heads, education officers felt that the major problem in school budget preparations might be a lack of seriousness and transparency among school heads

3.2 Problems Encountered by School Heads in Auditing School Account Books

When responding to whether public secondary school heads encounter challenges in auditing school financial accounts, the majority of respondents who were school board members and teachers (95.34%) agreed while the minority of respondents (2.32%) disagreed (Figure 4.8).

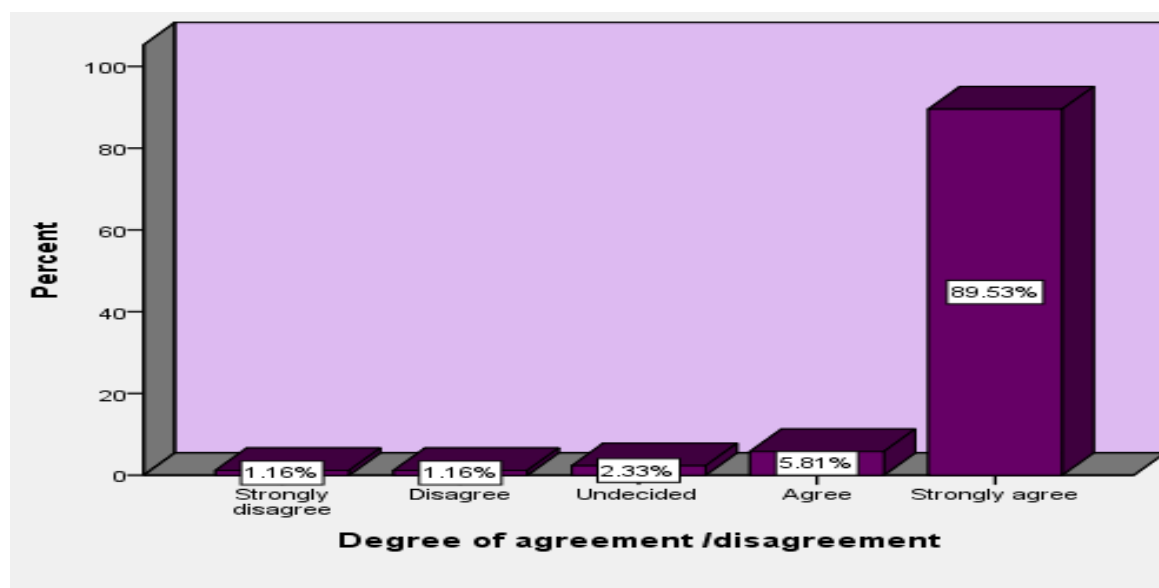


Figure 3.2 The extent of problems encountered by school heads in auditing school financial accounts

Source: Field survey, 2024

Findings from quantitative data showed that public secondary school heads encountered problems when auditing school's financial accounts.

During the interview, the participants were asked to explain if secondary school heads encountered challenges in auditing school account books. One head of public secondary school B who seemed to represent others' opinions had the following to say,

“.....I encounter challenges in auditing school account books because we sometimes receive directives from our politicians and seniors that are contrary to the auditing protocols, for example, paying for mock examinations which is Tshs.10,000 per student an amount which was not included in the received capitation grant. Such directives bring a lot of audit queries from government auditors not because of our total ignorance in auditing but because of controversial directives” (HoS B, March 25th, 2024).

The observation by the school head suggests that, although their knowledge and skills in auditing school financial accounts are insufficient, school heads possess some competency in this area. However, they face the challenge of receiving ambiguous directives from their superiors, which contributes to the audit queries raised by government auditors. Likewise, the Ward education officer from Ward F said,

“Our ward school has no bursar and therefore it is up to the school head to prepare school expenditure books which is not well trained to do, taking into consideration that some school heads are newly employed, what do you expect to happen? I think you understand what I mean. This is why when government auditors inspect schools’ account books, they discover a lot of accounting mistakes. Besides heads of schools usually receive insufficient capitation grants when compared to the number of students in the school, undoubtedly this becomes a source of complaints from the parents and auditing problems on the part of the school heads” (WEO of ward F, March 26th, 2024)

Respondents’ views showed that school heads encountered challenges in auditing schools’ financial accounts because they are not well trained in keeping financial records like school bursars, which are supposed to be entrusted with auditing the school’s financial accounts. Similarly, the participants in the interview were of the view that heads of public secondary schools lacked proper employees who could expertly assist school heads in keeping proper capitation grants records. The results, therefore, implied a significant challenge on the part of public secondary school heads. Responses from Ward Education Officers further suggest that school heads face challenges in auditing school financial accounts as they lack sufficient skills in school financial management. This is why they expressed concern about the absence of a competent expert to manage and maintain school financial records.

3.3 Type of auditing skills lacked by public secondary school heads

When asked about the auditing skills school heads lacked in managing capitation grants, teachers and school board members responded as follows. Lack of advanced communication and interpersonal skills was ranked first as it scored 65.12%, and deficiencies in judgment and negotiation skills were ranked second (11.63%) followed by a lack of strong ethical standards (8.14%) (Figure 3.3).

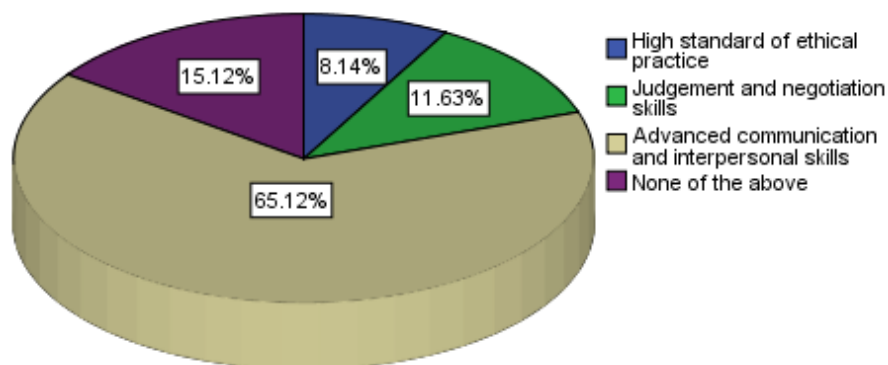


Figure 3.3 Auditing skills lacked by public secondary school heads

Source: Field survey, 2024

During the interview, the interviewees were asked to explain the type of auditing skills the secondary school heads lacked to manage capitation grants. The head of public secondary school D said, “The most needed skill to enable heads of school to manage capitation grants properly is accounting knowledge” (HoS D, March 26th, 2024). Another research participant said: “We may not be aware of the type of auditing skills needed but public heads of secondary schools generally require financial management training because they frequently quarrel with government auditors” (WEO of Ward F, March 26th, 2024).

Respondents showed that the type of auditing skills that the heads of schools lacked to manage capitation grants properly were advanced communication and interpersonal skills. At the same time, the interview participants believed that the secondary school heads lacked accounting and financial management skills. The results, therefore, implied that the secondary school heads faced some difficulties in managing capitation grants due to a lack of multiple auditing skills which included advanced communication and interpersonal skills, accounting skills, and financial management skills. The absence of these skills would undoubtedly hinder the effectiveness of school heads in managing capitation grants.

3.4 Public Secondary School Heads’ Training in Financial Management

When school board members and teachers were asked whether public secondary school heads were adequately or inadequately trained in financial management, the majority of the respondents (88.46%) indicated that public secondary school heads were adequately trained whereas 11.54% showed that public secondary school heads were inadequately trained (Figure 3.4).

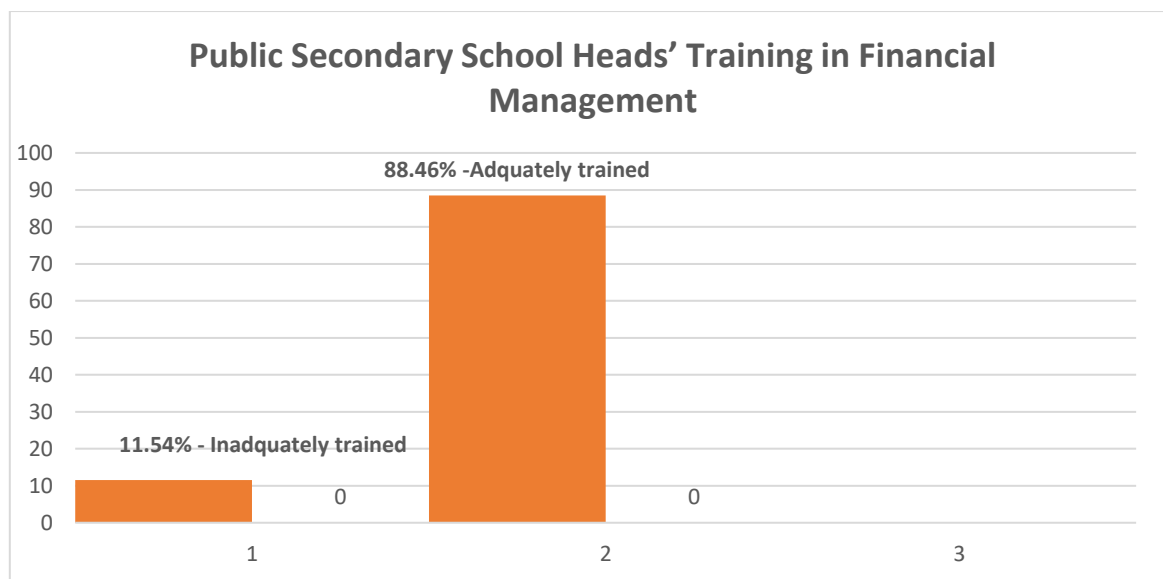


Figure 3. 4 Adequacy of Financial Management Training Among Public Secondary School Heads

Source: Field survey, 2024

During the interview, participants were asked whether secondary school heads received adequate training in financial management, specifically in managing capitation grants. The head of school A who seemed to represent others had this to say:

There are frequent changes in government financial management practices in our country, therefore these frequent changes could have been in line with regular training on the part of school heads to us stay updated and improve performance in managing capitation grants. The limited training, we receive during seminars is insufficient to help us adapt to the ongoing changes in government financial management systems (HoS A, March 28th, 2024).

Similar findings were observed among WEOs, one WEO when responding to the same question said,

Handling capitation grants is the same as handling all other government funds, I worked as a public primary school head for several years before being appointed as a Ward Education Officer. Throughout this time, I have received training on government financial management alongside public secondary school heads, usually in the form of brief seminars lasting only two to four hours. I believe these short seminars are insufficient for mastering the management of school financial accounts” (WEO of Ward C, March 27th,2024).

When one of the municipal secondary school education officers was asked whether secondary school heads get adequate training in financial management particularly in handling capitation grants had the following to say,

regarding the handling of capitation grants, our accountants provide orientation to public secondary school heads. However, as mentioned earlier, some school heads may not be sufficiently skilled in maintaining school account books according to government

directives. Nevertheless, they are welcome to request further assistance if needed (MSEO, April 1st, 2024).

Research findings from qualitative data indicated that the majority of the school board members and teachers felt that public school heads received adequate training in financial management. However, qualitative data from school heads themselves and education officers indicated that public secondary school heads were not regularly trained, this suggests that they are inadequately trained in financial management. And therefore, it is difficult for them to cope with the speed of changes in government finance management systems. Thus, the results from this study, indicate that among others lack of regular training in financial management may become a significant barrier to the management of capitation grants among secondary school heads.

4. Discussion

Findings showed that heads of public secondary schools faced challenges in managing capitation grants because they lacked adequate skills in school budget preparation such as financial communication skills, financial leadership skills, financial literacy skills, and financial analytical skills. Another challenge was the lack of auditing skills which constituted advanced communication and interpersonal skills, a lack of high standards of ethical practice, and judgment and negotiation skills. Finally, the heads of secondary schools also showed inadequate training in financial management.

Results showed that heads of public secondary schools lacked skills for preparing financial budgets, which hampered capitation grant management. The results are consistent with that of Sebidi et al., (2023) which revealed that school managers had limited knowledge and understanding of the processes and procedures of auditing financial records, including an inability to interpret the audited financial reports. This, therefore, implies that heads of secondary schools needed the knowledge and skills necessary for the effective management of capitation grants.

Results also revealed that the heads of schools encountered challenges in the efficient management of capitation grants because they lacked auditing skills. The study established that all the participants demonstrated limited knowledge and understanding of the processes and procedures of auditing financial records, including an inability to interpret the audited financial reports. Emphasizing the need for auditing skills, a study by Damka et al. (2021) found that financial management skills such as mobilizing school funds, monitoring, evaluation of budget, and auditing skills were essential for school financial management. Lack of auditing skills by the heads of public secondary schools implies a boost in compliance expenses, and loss of possible financial investment, which can result in bad image or goodwill for stakeholders, resulting in losses, and general mismanagement of capitation grants.

The results also showed that the type of auditing skills that the heads of schools lacked to manage capitation grants properly were advanced communication and interpersonal skills. The findings were consistent with the study by Gamayuni (2018) which found that auditing effectiveness is affected by internal auditor competence, internal auditor objectivity, and organizational culture. Heads of public secondary schools should in this respect be regarded as internal auditors of the respective school so their competence in carrying out auditing work is necessary. This point was also noted by Yussuf et al., (2021) that institutions should make sure

that internal auditing is performed independently and free from any type of influence or cohesion from inside and outside of the institutions.

The study also revealed that inadequate training in financial management was a significant challenge that faced heads of schools in managing capitation grants. These results are consistent with the findings by Damka et al., (2021) who established that most of the school heads possess insufficient skills in financial management as school managers. Similarly, the study by Peter (2019) revealed that the majority of the head teachers had never participated in workshops and seminars regarding school financial management. Nelius and Onyango (2022) also noted that a lack of training as one of the challenges facing school heads in Kenya. This implies that heads of public secondary schools could not effectively manage capitation grants because they do not attend regular training to update their knowledge and skills in managing capitation grants.

5. Conclusion and Recommendations

Most of the challenges that faced public secondary school heads in managing grants were connected with financial management literacy and insufficient capitation grants. Based on the scope and delimitation of the study inadequate budgeting skills, auditing skills, financial record-keeping skills, and basic accounting skills were the specific challenges.

The study recommended that the government should employ school bursars who will be able to help heads of schools manage the school finances effectively by preparing school budgets, plans, and all other financial documents that are needed at schools. It was also recommended that the government should arrange regular training for all public secondary school heads so that they can acquire basic skills that will enable them to supervise all activities related to school finances effectively. It is also recommended that all institutions that are preparing teachers should include a topic of equipping all teacher trainees with basic knowledge and skills in school finance management. It is further recommended that governments should allocate enough capitation grants to schools and send the money on time. It moreover, recommends that more research with different scopes and geographical areas should be conducted to discover more challenges faced by public school heads with a view of finding solutions.

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