

**EXPLORING STAKEHOLDER PERCEPTIONS ENGAGING IN CAPITATION  
GRANT MANAGEMENT IN PRIMARY SCHOOLS IN MOROGORO  
MUNICIPALITY, TANZANIA**

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<https://doi.org/10.54922/IJEHSS.2024.0848>

**ABSTRACT**

This study aims to assess the perceptions of stakeholders in their involvement in the management of capitation grants in public primary schools in Morogoro Municipality, Tanzania. The study employed a convergent research design under a mixed research paradigm. Probability and non-probability sampling were employed to sample respondents of this study. Data were collected using questionnaires and interview guides from 52 Teachers, 5 heads of schools, and 7 committee members from 5 primary schools in Morogoro Municipality, Tanzania. Validity of the instruments was established through experts from Jordan University whereas reliability of the instruments was established through Cronbach's Alpha technique with the aid of Statistical Package for Social Sciences (SPSS) version 20, Cronbach Alpha coefficient of 0.735 was obtained. Quantitative data was analyzed by using descriptive and inferential statistics. Qualitative data from the interview guides was analyzed thematically and presented through narrations according to the research questions. The findings of this study include; there are delays in the disbursement of capitation grants to public primary schools, the capitation grants do not fully meet the various expenditures of schools, also there is inadequate training provided to stakeholders on how to manage the capitation grants at the school level. The study recommended that (PO-RALG) and MoF should timely disburse the capitation grants as scheduled. Furthermore, the current amount provided per pupil as capitation grants should be reviewed by the Ministry of Finance and PO-RALG to make necessary adjustments to meet the needs of public primary schools.

**Keywords:** Stakeholder Perceptions, Capitation Grant Management, Public primary schools.

**1. INTRODUCTION**

Capitation grants refer to the form of school funding based on student enrollment and have become a cornerstone of educational reform efforts in many countries including Tanzania. This approach aims to improve resource allocation, fairness and empower schools to better meet student needs (John & Ntawigaya, 2021). However, the effective utilization of these grants relies greatly on the perceptions, practices, and experiences of various stakeholders involved in their management. The research explores stakeholders' experiences with decision-making processes, access to training, and the overall effectiveness of the capitation grant system in supporting primary schools. Through this exploration, the study aims to contribute valuable insights to inform policymakers and practice related to capitation grant management.

The decentralization of education has been established by stakeholders in many countries as one of the best ways to improve education. Thus, despite the flow in access to basic school, many countries in Africa especially Sub-Saharan Africa continue to have concerns with basic school completion rates (drop-out rates) and low achievement in national standardized examinations as constant challenges (Mitchel et al., 2020). The Global Monitoring Report recommended that decentralizing power from the central government toward communities and schools provides an excellent stage to hold providers responsible and increase participation. Policy-makers and development partners have addressed devolution as a means for enlightening the enrolment and keeping students, maintaining school facilities, enhancing the learning atmosphere, and improving the overall standard of education.

In the processes of decentralization, it has been contended that the involvement of the community in educational governance is essential for enhancing accountability to those who benefit from the services. People in marginalized communities or rural areas set a better chance of their concerns being heard if decision-making shifts to the societal level (Kwaah&Nishimuko, 2023). This indicates that Community participation in decision-making can help ensure that the allocation of educational resources and the management of schools are more responsive to the specific needs and priorities of the local context, as opposed to a one-size-fits-all approach.

Accountability remains of fundamental importance in the daily administration of school financial resources. Boiral and Heras-Saizarbitorra (2020), defined accountability as the school's responsibility to give its stakeholders a reasonable account of its financial undertakings, financial decisions, and performance to improve institutional transparency. Accountability involves sharing financial outcomes and relevant details with management and stakeholders. This encompasses keeping track of records, overseeing the accounts, and assessing the expenditure of school funds. The Basic Education Act 2013 compels them to safeguard proper books of accounts on schools' incomes, expenditures, and assets. Certainly, this study ensured efficient resource distribution hence reliable financial accounting and reporting (Atieno, 2021). This means a requirement to maintain proper books of accounts and publish financial results, which implies that there ought to be transparent and regular financial reporting on the utilization of capitation grant funds at the school level.

## **2. STATEMENT OF THE PROBLEM**

Proper school management of capitation grants needs effective and efficient use of collective decision-making by involving all stakeholders in financial planning, budgeting, and utilization of funds. However, Capitation Grants Management remains a challenge across most public primary schools in Tanzania. This hinders the provision of quality education and the performance of pupils also lowers community engagement in school development activities. Various researchers have conducted studies on the capitation grant in different countries including Tanzania but differed in terms of their focus. This outcry has also been noted by Selema's (2022) study that explored the perception of education stakeholders on the free education policy in secondary schools in Nkasi District. The previous study focused on stakeholders' perceptions of fee-free education while this study focused on stakeholders' perceptions of the management of Capitation grants. Nicholaus et al. (2023) conducted a study that focused on evaluating the contributions of the Facility Financing, Accounting, and Reporting System (FFARS) toward transparency and accountability in financial management among public primary school heads in Moshi Municipality, the study by Nicholaus focused on assessing transparency and accountability in (FFARS) among stakeholders. However,

there is a scantiness of research specifically examining stakeholder perceptions in the Management of Capitation Grants in the perspective of primary schools. This study has assessed the perceptions of stakeholders in their involvement in the management of capitation grants in public primary schools within Morogoro Municipality, Tanzania.

### **3. RESEARCH QUESTION AND HYPOTHESIS**

#### **Research question**

What are the stakeholders' perceptions of their involvement in the management of capitation grants in primary schools?

#### **Hypothesis.**

There is a significant linear relationship between adequate training provided to stakeholders and accountability for managing capitation grants in public primary schools.

### **4. THE REVIEW OF RELATED THEORIES**

The study utilized Agency theory, which was developed by Stanley Milgram in 1976. It provides a valuable perspective on understanding human behavior in social settings, particularly in situations involving authority and obedience. The theory focuses on obedience to authority and helps explain why individuals may follow orders. Additionally, the theory highlights the role of social context and how it influences individual behavior through power dynamics. It goes beyond individualistic explanations of human actions. Lastly, it has practical applications in various fields, such as understanding workplace dynamics, and compliance with social norms. However, opponents argue that the theory overgeneralizes human behavior by neglecting individual differences, personal values, and complex motivations. In terms of practical applications, Agency theory helps identify potential conflicts of interest. Concerning the study, it assists in situations where individual or group interests may diverge from the overall goals of a capitation grant. This awareness allows for proactive measures for Capitation Grant management. The theory also informs the design of efficient contracts and monitoring mechanisms. It helps create performance-based contracts that promote the responsible use of funds and the accomplishment of desired outcomes.

### **5. REVIEW OF EMPIRICAL STUDIES**

In a study conducted by Tsiachristas in 2023, the focus was on examining the acceptance and effectiveness of payment models aimed at enhancing chronic care integration across various European nations. The research utilized a thorough literature review to classify European countries that have implemented payment schemes such as "pay-for-coordination (PFC), pay-for-performance (PFP), and bundled payment." To enrich the findings, the study included insights from fifteen interviews with chronic care specialists from these countries, providing in-depth information about the payment models, the factors that facilitate or hinder their implementation, and their perceived levels of success. Germany, England, Austria, France and the Netherlands have implemented payment schemes that were purposely designed to promote the integration of chronic care. Important factors facilitating execution included stakeholder support, Effective financial incentives for stakeholders and adaptable task distribution among various care provider disciplines are essential. Common challenges in implementation included misaligned incentives among stakeholders and potential manipulation. The payment models were designed for different

stakeholders, such as individual caregivers, multidisciplinary care organizations, regions, and insurers, varying by country based on each healthcare system's structure and funding. All payment reforms seemed to alter the way chronic care was delivered. The PFC model, as applied in Austria, France, and Germany, was viewed as the most effective in enhancing collaboration within and between healthcare sectors. In contrast, the Pay for Performance (PFP) model, used in England and France, was seen as the most effective in improving other quality indicators of the care process. Interviewees expressed uncertainty about the impact of these payment reforms on healthcare spending. This suggests that the effectiveness of a payment model is influenced by the specifics of its implementation in each country, but combining different schemes might help address the limitations of each approach.

In a study conducted by Murante (2023) in Asia, the focus was on assessing how well primary care systems can respond to patient needs. The research involved data from 32 Primary Care (PC) systems to explore the connection between the responsiveness of these systems, the payment methods for PC doctors, and national health spending. The findings suggest that PC systems tend to be more responsive when doctors are compensated through capitation rather than through fee-for-service or mixed payment approaches. Furthermore, it was noted that countries investing more in health services tend to provide higher levels of dignity and autonomy for patients. This implies that the Payment method for primary care (PC) doctors is related to the responsiveness of the PC system systems where doctors are paid via capitation (a fixed amount per patient) be liable to more responsive compared to systems where doctors are paid via fee-for-service or a mixed payment method. The previous study looked at the impact of capitation on individual primary care providers while this study focused on exploring stakeholder perceptions at the school level in managing capitation grants.

In South Africa, Mokwebo, (2021) Conducted a study about the perceptions of parents on their role regarding accountable financial management in the School Governing Board (SGB), which they are governing body members. The research utilized a qualitative approach, focusing on a case study design that involved six selected "no-fee public ordinary schools." Participants included the chairpersons and treasurers of the School Governing Bodies (SGB) from schools in the Vuwani area of the Vhembe District in Limpopo province. The findings revealed that the respondents viewed their roles within the SGB as encompassing delegation, financial management, financial oversight, and budgeting. Many participants had prior experience in the SGB, which appeared to influence their perceptions of their responsibilities. Literature indicates that parents in rural SGBs often lack financial management skills, contributing to widespread issues of poor financial management in these schools. Additionally, it was noted that accountability was maintained through monthly, quarterly, and annual meetings held by the SGBs, although there was only partial adherence to the guidelines during the budgeting process.

In Uganda, Nkutire, (2022) conducted a study, on Government Funding and Management of Students' Learning. Wanted, to find out the effect of capitation grants on the management of students learning The research conducted in chosen Public Secondary Schools in Bugiri District, Uganda, employed a cross-sectional survey design. This approach involved gathering both qualitative and quantitative data through semi-structured interviews and a five-point Likert scale questionnaire. The findings indicated that there was no significant difference in the management of students' learning related to capitation grants. However, the purchase of learning aids had a notable effect on the management of students' education. Moreover; the influence of funding equipment purchases on the management of students' learning is considerably substantial. This

implies that efforts by the Ministry of Finance in collaboration with PO- RALG in disbursing capitation grants timely are essential in enhancing the management of pupils' learning in primary schools.

In Uganda, Okello and Kidega (2021) conducted a study on how Support supervision promotes permanent improvement in the quality of teaching and learning by providing necessary leadership and support for quality improvement processes. Numerous policies and guidelines have been established to enhance funding and support supervision in schools, aiming to improve efficiency and effectiveness in education. This study explored the connection between subsidies and support supervision in Universal Primary Education (UPE) schools in Uganda. It employed a quantitative approach with a cross-sectional survey design. Stratified random sampling was utilized to choose UPE schools, while simple random sampling was applied to select teachers. Additionally, purposive sampling was used for head teachers, school management committees (SMCs), Parent Teachers' Associations (PTAs), local Council III (LCIIIs), and district officials. In total, 265 respondents participated in the study. The findings revealed that funding levels are low, as is the level of support supervision. The study concluded that inadequate support supervision and poor performance in UPE schools can be linked to insufficient funding in Nwoya District, Uganda. This suggests that the underperformance of UPE schools in Uganda is largely due to low funding and support supervision, highlighting the importance of adequate funding and effective administrative support for the success of capitation grant programs.

In Tanzania, Seleman (2022) conducted a study that explored the perception of education stakeholders on the free education policy in secondary schools in the Nkasi District. The study looked at the perceptions of educational stakeholders toward the implementation of free education. A sample of 97 respondents was involved in the study in five secondary schools. Three methods were used for data collection: questionnaires, semi-structured interviews, and documentary reviews. The findings showed that stakeholders were not significantly involved in the implementation of the Free Formal Education (FFE) policy, nor in educating parents, students, and the community about this innovation. As a result, many were unaware of the free education policy. The study highlighted positive changes following the FFE implementation in the Nkasi district, including an increase in student enrollment, higher school attendance, greater demand for capitation grants, improved supply of teaching materials, enhanced school services and infrastructure, and more opportunities for parents and guardians to engage in social and economic activities. This suggests that when capitation grants are implemented effectively, they can have a tangible impact on improving access to education and resource availability in schools.

The positive changes observed in the Nkasi District indicate that when capitation grants are implemented effectively, they can drive meaningful improvements in the education system.

In Tanzania, William, (2021) conducted a study that aimed to assess the determinants of education quality in public primary schools in Mbeya District Council. The study involved a mixed approach where qualitative and quantitative data were obtained. The study used a descriptive survey design. Qualitative data was analyzed by using the Statistical Package for Social Sciences (SPSS) and Microsoft Excel. Whereas qualitative data were analyzed by content analysis. Results show that the presence of a supportive external environment in primary schools has a positive influence on the provision of quality education. Factors that hold back the delivery of quality education include a lack of managerial skills, low capitation grants budget, and inadequate classes. This indicates that inadequate capitation grant funding can be a significant barrier to achieving the desired improvements in primary education quality. The lack of managerial skills as a hindrance to quality

education delivery suggests that the effective management and utilization of capitation grants require specific competencies and capacities at the school and District levels and hence a required area to conduct a study.

Furthermore, a study by Mtui (2021) in Tanzania examined the impacts of community perceptions on the execution of 2014 free basic education in private and government pre and primary schools in Morogoro Municipal Council. The study employed a descriptive survey design and a qualitative approach. The methods employed for data collection were interviews, observation, and documentary review. The researcher used a descriptive survey which lacks a questionnaire as a data collection instrument; this study engaged a questionnaire as one of its data collection instruments. The research included 98 participants chosen using both simple random and purposive sampling methods. The results indicated that the launch of fee-free education led to varying perceptions among stakeholders in pre-primary and primary education. It was found that this initiative shaped distinct viewpoints among those involved in both levels of education, this suggests that the impact and acceptance of such policies, including the use of capitation grants, may not be identical across the entire education system. This could lead to challenges in aligning the objectives and implementation of capitation grant programs to cater to the diverse needs and concerns of various education stakeholders.

## 6. RESEARCH GAP

Various literature reviews show numerous studies have been conducted in different parts of the World including Europe, America, Asia, Africa, East Africa, and Tanzania such as Bello and Iddrisu (2023), Nkutire (2022), Mokwebo (2021), William (2021), Seleman (2022). All of these reviews discussed different aspects of capitation grants. For example, Badu (2023) conducted an exploration of Head teachers' struggles in overseeing Capitation Grants in Kindergarten education at basic schools the current study focused on Pre and Primary levels. Nkutire (2022) focused on government funding and management of students' learning in selected public secondary schools in Bugiri District, Uganda. Contrary to this study which aimed at public primary schools. Seleman (2022) also conducted a study that investigated the perception of education stakeholders on free education policy in secondary schools in Nkasi District while this study focused on stakeholders' perception of capitation grant Management. William (2021), and Nicholaus et al. (2023) conducted a study that aimed at assessing the contributions of the Facility Financial Accounting and Reporting System (FFARS) toward transparency and accountability in financial management among public primary school heads in Moshi Municipality the study focused on FFARS. However, there is a scantiness of research specifically examining stakeholder perceptions in the Management of Capitation Grants in the context of public primary schools. This study has assessed the perceptions of stakeholders in their involvement in the management of capitation grants in public primary schools within Morogoro Municipality, Tanzania.

## 7. METHODOLOGY

The study followed Pragmatism philosophy which emphasizes practical consequences and real-world results over abstract theories. Furthermore, the study employed a Convergent research design under a mixed research approach which is quantitative and qualitative research approaches. Integrating quantitative and qualitative data is beneficial for conducting a thorough analysis of the research issue (Creswell, 2023). This design was suitable for the study because it gave in-depth information about both probability and non-probability sampling techniques that were used to

sample respondents. The study involved a sample population which involved 5 primary schools, in 1 Municipal council selected as the sample of the study. Sampling enables faster data collection and reduces costs compared to reaching out to every member of the population (Creswell, 2023). The sample size of this study included; 5 Heads of primary schools, 7 school committee members, and 52 primary school teachers, from 5 public primary schools making a total of 64 respondents. Using Simple Random Sampling techniques, Teachers were selected from 5 public primary schools. Meanwhile, the Heads of schools and school committee members were selected using purposive sampling techniques. A questionnaire and interview guide was used to collect data. The validity of the instruments was determined by research experts from Jordan University and the reliability of the quantitative instrument was tested by the Cronbach Alpha technique. Cronbach Alpha coefficient of 0.735 was obtained for the teacher's questionnaire. The quantitative data were analyzed using descriptive and inferential statistics with the aid of Statistical Packages for Social Sciences version 20. The quantitative data were presented through frequencies, percentages, and mean scores in tables and interpreted concerning the research question. The qualitative data were analyzed thematically and presented in narrative form. Ethical standards were observed by using anonymity, confidentiality, and providing informed consent to participants before starting collecting data.

## 8. FINDINGS AND DISCUSSION

This part aims to present the results from the study which concentrated on Exploring Stakeholder Perceptions Engaging in Capitation Grant Management in Public Primary Schools in Morogoro Municipality, Tanzania. The data from quantitative and qualitative were collected by using a questionnaire and interview guide to gather valuable data from Teachers, Head of schools, and Committee members on the perceptions of stakeholders in their involvement in the management of capitation grants in public primary schools a detailed presentation of teachers' perception is explained in Table 1.

**Table 1: The Perceptions of Stakeholders in Their Involvement in the Management of Capitation Grants in Primary Schools (n = 52)**

S/N	Responses In Percentage Statements	SD	D	UD	A	SA	MEAN	SDV
1	The capitation grant allocation adequately meets the needs of our school.	21.2	23.1	7.7	42.3	5.8	2.88	1.323
2	I am satisfied with the transparency of the capitation grant allocation process	17.3	25.0	1.9	48.1	7.7	3.04	1.328
3	The capitation grant is effectively utilized to improve teaching and learning resources in our school.	3.8	23.1	3.8	53.8	15.4	3.54	1.128
4	There is adequate training provided to teachers on how to effectively manage capitation grant funds.	9.6	34.6	5.8	30.8	19.2	3.15	1.349
5	Teachers are actively involved in decision-making regarding the use of capitation grant funds	13.5	23.1	3.8	51.9	7.7	3.17	1.264
6	The capitation grant system has positively impacted the overall performance of students in our school.	11.5	26.9	3.8	36.5	21.2	3.29	1.377
7	There is adequate accountability for how capitation grant funds are spent in our school.	17.3	28.8	1.9	38.5	13.5	3.02	1.393
8	The capitation grant system has helped alleviate financial constraints in our school.	9.6	36.5	1.9	40.4	11.5	3.08	1.281
9	The capitation grant system promotes fairness and equity in resource allocation among schools.	17.3	21.2	1.9	42.3	17.3	3.21	1.419
1	Overall, I feel positive about the impact of the capitation grant management in our school.	15.4	13.5	3.8	46.2	21.2	3.44	1.378

**KEY;** SD= Strongly Disagree, D =Disagree, UD =Undecided, A =Agree, SA =Strong Agree  
**Source: Field Data (2024)**

Data in Table 1 shows that the minority (48.1%) agreed and strongly agreed with the statement that capitation grant allocation adequately meets the needs of our school with a mean score of 2.88, while (44.3%) of the respondents strongly disagree and disagree to aforesaid statement. The fact that less than half of the respondents agreed that capitation grant allocation meets their school's



needs suggests that the current levels of capitation grants are perceived as insufficient to address the schools' funding requirements. The findings revealed the low level of agreement among respondents which implies there is a noteworthy gap between the capitation grant funding provided and the schools' perceived needs and expectations. This also was supported by HoS4 who said that; *“Capitation grants are insufficient to meet all needs of the school, especially examination, and sports”*(HoS 4, Personal Communication, May, 17th 2024) the statement also was supported by one of the Committee members (CM4) who said *“school receives insufficient fund and also there was a delay in disbursement especially some of the months”* (CM4, Personal Communication, May 17th, 2024). HoS2 supported also the statement by saying that *“the fund allocated for school is insufficient to run all activities in the school and they are not disbursed on time”* (HoS2, Personal Communication, May 14th, 2024).

The information by HoS 4, and HoS 2 implies that the capitation grants received by the schools are insufficient to cover all their needs and activities, such as examinations, sports, and general school operations. The statement from CM4 about delays in the disbursement of capitation grants suggests that the timeliness of fund allocation is also a concern, which can interrupt the schools' ability to plan and implement their educational programs effectively. This is similar to the study conducted by Okello and Kidega (2021) which revealed that the low level of support supervision and the poor performance in UPE schools is attributed to the low status of funding under UPE schools in Nwoya district, Uganda. This indicates that capitation grants do not meet the needs of the schools and also there is a delay in releasing funds.

In addition, the majority (55.8%) of the participants agreed and strongly agreed with the statement that they are satisfied with the transparency of the capitation grant allocation process with a mean of 3.04 this indicates that there is transparency in the allocation of the capitation grants at school. Another (69.2%) of the respondents agreed and strongly agreed with the statement that capitation grants are effectively utilized to improve teaching and learning resources at school with a mean score of 3.54. The statistics suggest that there is a general perception of transparency in how the grants are distributed to the schools. This finding justifies that the processes and criteria used for the allocation of capitation grants are relatively well-understood and accepted by the stakeholders. Also despite the perceived insufficiency of the capitation grant amounts, the schools are generally able to utilize the available resources effectively to enhance the teaching and learning environment. The findings show that the combination of perceived transparency in allocation and effective utilization of capitation grants suggests a level of alignment between the distribution of funds and the schools' ability to apply them toward improving educational inputs and resources. The findings are supported by information from HoS5 who said that; *“Capitation grants have improved teaching and learning materials because 30% of the fund is for purchasing teaching and learning materials”* (HoS 5 Personal Communication, may 16th, 2024), also this statement was supported by HoS4 who said that *“30% of capitation grants is used for rehabilitation of schools' infrastructure like furniture, maintenance of school buildings”* (HoS 4, Personal Communication, May 17th, 2024).

The information from HoS 4 and HoS 5 indicates a specific portion (30%) of the capitation grant funds is earmarked for the procurement of teaching and learning materials and also the capitation grant is directed towards the rehabilitation and maintenance of school infrastructure, such as furniture and school buildings. The fact that the school heads can clearly articulate the specific allocations for different educational inputs (materials and infrastructure) suggests a structured and purposeful approach to the utilization of capitation grant funds by the Administration. This implies

that the administration has established mechanisms and guidelines in place to ensure the funds are directed toward their intended purposes. The findings related to the study conducted by Seleman, (2022) which revealed changes due to the implementation of Fee Free Education in Nkasi district, Tanzania for example, there was an increase in students' enrolment, attendance in schools, demands of capitation grant in schools, supply of teaching materials than before, school services and buildings, opportunities for parents and guardian to engage in social and economic activities. This implies that capitation grants improved teaching, enrolment, student attendance, and learning facilities at school.

Moreover, half of the respondents (50%) agreed and strongly agreed with the statement that there is adequate training provided to teachers as stakeholders on how to effectively manage capitation grant funds, with a mean score of 3.15. contrary to (44.2%) of the respondents who strongly disagree and disagree with the same statement. This implies that the schools or the education system recognizes the importance of equipping stakeholders with the necessary knowledge and skills to effectively manage the capitation grant funds. This suggests the provision of a certain level of knowledge and awareness among the stakeholders regarding the policies, procedures, and best practices for utilizing the grants effectively. These findings also were maintained by CM2 who said that *"some of the committee members are newly appointed so they are not aware of the proper use of the grants therefore there is a need for regular training to Committee members"* (CM2, Personal Communication, may 14th, 2024) which also was supported by CM3 who said that *"training is important for Committee members"* (CM3 Personal Communication, May 14th, 2024). This information by CM2 and CM3 implies that there is inadequate training for the management of capitation grants to teachers, committee members, and heads of schools. This needs more attention to make it effective.

Furthermore, the majority of respondents (59.6%) agreed and strongly agreed with the statement that Teachers are actively involved in decision-making regarding the use of capitation grant funds with a mean score of 3.17. The figures indicate that the schools or the education system recognizes the importance of involving teachers in the decision-making processes related to the capitation grants. This implies that teachers feel empowered and have a stake in the effective utilization of the grants, which can contribute to more accountable and efficient management of the funds. The findings denote that the MCG values the input and participation of teachers in the decision-making and implementation processes related to the utilization of the grants.

This was supported by HoS3 who said that *"The capitation grant received every month is placed and displayed to staff members and committee members before the expenditure process"* (HoS 3, Personal Communication, May 14th, 2024), also HoS5 added that *"All stakeholders are involved in budgeting and planning the use of capitation grants at school"* (HoS 5, Personal Communication, May 16th, 2024), also HoS1 said that *"All stakeholders are involved by following the procedures for capitation grants expenditure"* (HoS 1, Personal Communication, May 14th, 2024). This information by HoS 1, 3, and 5 Justifies that teachers are involved in budgeting and planning the use of capitation grants in primary schools in Morogoro Municipality. These findings align with a study by Elisey et al, (2020) who recommended that School Management Teams should establish effective communication with stakeholders in managing Capitation grants.

Statistics from Table 1 indicate the majority of respondents (57.7%) agreed and strongly agreed with the statement that the capitation grant system has positively impacted the overall performance of students in our school with a mean score of 3.29 this was supported by HoS1, HoS2, HoS3,

HoS4, and HoS5 both they said: "*that capitation grant has increased and improved the performance of students especially performance rates in PSLE, and SFNA*" (HoS1, HoS2, HoS3, HoS4, and HoS5, personal communication May 14<sup>th</sup>, 17<sup>th</sup> and 16<sup>th</sup> 2024) This is similar to the study conducted by William, (2021) in Mbeya, Tanzania which concluded that the presence of supportive external environment in primary schools has a positive influence on the provision of quality education., this notify that the capitation grants has improved the performance of students in schools. Moreover, the majority of respondents (52%) agreed and strongly agreed on the presence of adequate accountability for how capitation grant funds are spent in our school with a mean score of 3.02 this was also supported by HoS5 who said that "*all stakeholders are involved in budgeting, planning, and use of capitation grants at school*" (HoS 5, Personal Communication, May 16<sup>th</sup>, 2024), this denotes that there is transparency and accountability in the utilization of the capitation grants at school level.

Figures in Table 1 indicated that the moderate majority of respondents (51.9%) agreed and strongly agreed with the statement that The capitation grant system has helped alleviate financial constraints in our school with the mean score of 3.08 which was supported by HoS1, HoS2, HoS3, HoS4, and HoS5, whom both commented that "*The fund allocated by the government is insufficient to meet the needs of the school*" which also correspond by a study of Maede and Juma (2023), which recommended to mobilizing community support to solicit fund for the acquisition of digital resources, the Government increase of financial resources to educational institutions, and incorporating digital media into early literacy pedagogy. This implies that a financial constraint still exists in primary schools.

However, the majority of the respondents (59.6%) agreed and strongly agreed with the statement that the capitation grant system promotes fairness and equity in resource allocation among schools with a mean score of 3.21 which is similar to the study by Mtui TE, (2021) Whose study discovered different experiences and policy trends towards the execution of fee-free education in secondary schools which shows some improvements such as the increasing number of students who passed to join next level, the increased trend in making follow-up and students' retention. This indicates that there is fairness and equity in resource utilization at the school. lastly, the majority of the respondents (67.4%) agreed and strongly agreed on how they feel positively about the impact of the capitation grant management in our school. this justifies that capitation grants have an impact on primary schools in Morogoro Municipality, Tanzania.

### **Hypothesis Testing**

The study implemented the Linear Regression Technique to test the following hypothesis Ho; there is no significant linear relationship between adequate training provided to stakeholders and accountability for managing capitation grants the decision rule was determined if the P-value (Sig) is less than the significance level of 0.05 then permitted to reject the Null hypothesis. Moreover, if the P-value (Sig) is greater than the significance level of 0.05; fails to reject the Null hypothesis.

**Table 2;** indicates the Linear Regression statistical test

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	6.749	1	6.749	3.923	.053 <sup>b</sup>
Residual	86.020	50	1.720		
Total	92.769	51			

a. Dependent Variable: Accountability for how capitation grant funds are spent in our school.

b. Predictors: (Constant): Adequate training provided by stakeholders

**Source: Field data (2024)**

Data from Table 2, Linear Regression indicates the P-value is 0.53 at a significance level of 0.05 which appears to be greater than the significance level of 0.05 thus we fail to reject the null hypothesis. Therefore, the null hypothesis failed to be rejected, which states that there is no significant linear relationship between adequate training provided to stakeholders and accountability for managing of capitation grants in Public primary schools. This finding denotes that there are other factors influencing the accountability for grant management beyond the training provided. The findings from the hypothesis correspond with a study by Fidelis and Mwila (2022) who revealed that capitation grants provided in schools are effectively utilized when the school manager employs the managerial skills effectively. This implies that managerial principles such as planning, budgeting, and supervising led to the effective utilization of the capitation grants in public primary schools.

**9. SUMMARY OF THE FINDINGS, CONCLUSIONS AND RECOMMENDATION**  
**SUMMARY OF THE FINDINGS.**

The study revealed that not only there is a delay in the disbursement of capitation grants to public primary schools which leads to financial constraints in schools but also capitation grants do not meet the needs of all schools' expenditures. Findings also revealed that the inadequate funds disbursed by the government as capitation grants have improved teaching, learning facilities, and enrolment of pupils at school. However, there is scarce training for stakeholders on how to manage capitation grants at the school level which must be put into concern. Moreover, the findings indicate that the Management of Capitation Grants (MCG) values the input and participation of stakeholders in decision-making and implementation processes related to the utilization of the grants. Furthermore, the findings disclose that the processes and criteria used for the allocation of capitation grants are relatively well-understood and accepted by the stakeholders.

**CONCLUSION**

The Stakeholder's perception of engaging in the MCG, system has demonstrably improved resource allocation, pupils' academic performance, and enrollment, however, it faces some challenges. Stakeholder involvement in decision-making, grant management, and training requires enhancement. Delays in disbursement and insufficient funding to meet all school needs can be addressed through improved efficiency and allocation strategies. By overcoming these

shortcomings, the capitation grant system can reach its full potential in furthering educational equity and quality in public primary schools.

### RECOMMENDATIONS

This study gives recommendations to The Ministry of Finance (MoF) in collaboration with the President's Office Regional Administration and Local Government (PO-RALG). To disburse funds to public primary schools as timely as scheduled. To review the current amount provided per pupil as capitation grants to make necessary adjustments to meet the needs of public primary schools. Moreover, relevant training should be conducted for heads of schools, teachers, and committee members to enhance monitoring, transparency and accountability of funds. Furthermore, the Management of schools should engage deeply all the stakeholders responsible for the management of school funds including capitation grants. Additionally, heads of Schools should reduce bureaucracy and increase efficiency and effectiveness in financial management at the school level.

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