

Are Our Taxes Redirected to Education?

Education Budget Analysis 2011/2012



November 2011



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HakiElimu, P.O. Box 79401, Dar es Salaam

E-mail: info@hakielimu.org

Website: www.hakielimu.org

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1.0 Introduction

Economic and social development of any country largely depends on how the government of that particular country becomes socially accountable by putting in place development plans that focus on the needs of its citizens. For the plans to focus on people's needs, the government must involve citizens in identifying problems facing the society, and finding appropriate ways of solving such problems. Proper plans may not bring about the needed change in development if the budget management is not effective, and if supervisors of the plans fail to wisely use the budget funds to effectively implement objectives set forth, or allocate a budget that does reflect the actual plans.

“If we want to obtain true development, it is necessary to involve the people”
(Mwl. Julius Kambarage Nyerere, Independence and Development)

Budget implementation essentially refers to utilizing funds to provide or to improve social services. For instance, when the budget is used for constructing school infrastructure, employing teachers and purchasing teaching and learning materials, the community gets a school where children will study and access quality education that will in turn bring them development. If the community needs classrooms, teachers and teaching/learning materials so as to establish a school, there must be funds adequately available. Whenever allocated funds are little to the extent of not being able to construct the needed classrooms, there will be an incomplete school and thus resulting into children failing to study and taught as intended.

This is a reality facing Tanzania, because there are no fully equipped primary and secondary schools. Data of BEST¹ 2011 indicate that there are still so many schools with shortage of teachers whereby the teacher-pupil ratio is 1:53 for primary schools. Primary schools don't have enough toilets for which the ratio is 1:54 and 1:51 for girls and boys respectively, instead of 1:20 and 1:25. The classroom-pupil ratio is 1:66, whereas textbook-pupil ratio still remains at 1:3 for primary schools instead of the required 1:1. These problems are increasingly affecting the teaching and learning environment. Inadequate development budget for the sector of education and poor budget implementation are the major sources causing these problems (URT, budget 2009, 2010).

This report provides budget analysis for the education sector for fiscal year 2011/2012 so as to reveal how the government fails to be socially accountable in allocating and utilizing budget funds to bring the much needed development in the sector of education. Moreover, this report explains challenges of budget allocation and its implementation by involving previous fiscal years (2008/2009-2010/2011). Also, the report provides recommendations for what should be done to transform these challenges into opportunities that will enable Tanzanian children learn at quality schools and consequently attain quality education.

1 Basic Education Statistics for Tanzania

2.0 Report Application Objectives

This report is for all stakeholders involved in the sector of education, who can bring change in budgeting and effective budget implementation, including members of the Parliament, policy makers, councilors, District Executive Directors, Development partners and citizens. The following are some of the objectives for users of this report:

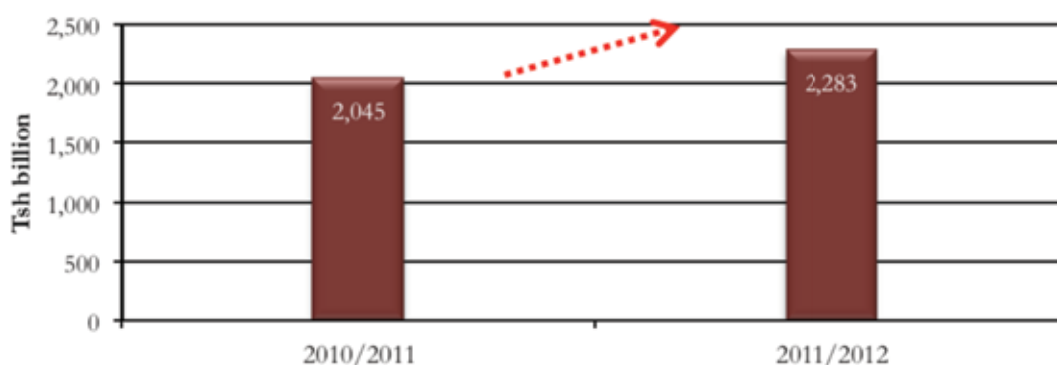
1. Social accountability requires any government leader to explain to his/her people how s/he spent public funds to bring about development or how s/he failed to deliver the expected development. Thus, this report focuses on showing citizens the real situation of budget allocation and implementation for the sector of education, so that they can be empowered to question the government and get answers on the reality of the budget systems, especially on problematic areas with regards to the sector of education.
2. The Parliament is a very important part in allocating and approving the budget, and overseeing government activities. This report will provide Parliamentarians with a clear picture of knowing challenges, and therefore the Parliamentary Committee on Social Services or Parliamentary Budget for the fiscal year 2012/2013 to use the opportunity to correct such shortfalls and develop a proper budget, and also effectively monitor public funds in the sector of education for future financial years.
3. Moreover, policy makers entrusted to spend public funds for the benefit of citizens in various levels of the central government and local government authorities will be able to learn on these challenges and work on shortfalls to improve education in this country.

3.0 Results of Analysis

3.1. Reality of the Budget Increase for the Education Sector

An increase of the budget is one of the indicators of increasing government expenditure, and thus reflecting positive situation of change in economic and social activities. Budget increase can bring change only when the planned budget is not affected by inflation, and also that the increment can be productive and meet the demands of the particular community. In the fiscal year of 2011/2012, the sector of education got Tsh. 2, 283 billion different from the fiscal year 2010/2011 which was Tsh. 2,045 billion. Therefore, the budget for the sector of education has increased by Tsh. 238 billion (an increase of 12%).

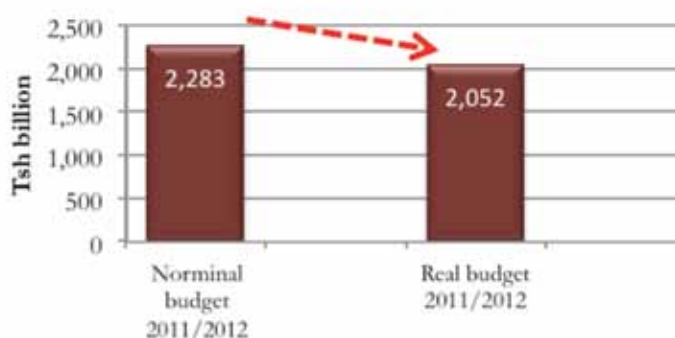
Chart 1: Trend of the sectoral budget without inflation



(Source: National Budget Speech, 2010, 2011, BEST 2011)

The budget for the sector of education for the year 2011/2012 seems to increase, but the capacity for this increase to purchase goods at market price remains doubtful. Analysis shows that by using the actual market price, the budget for education in the fiscal year 2011/2012 has a value of Tsh. 2,083², thus the rise increase is only Tsh. 38 billion and not Tsh. 238 billion. This means that the purchasing power of the budget for fiscal year 2011/2012 is almost equal to 2010/2011. *This is similar to the buyer who had Tsh. 100 in 2010, for which s/he had the ability to buy two oranges each for Tsh. 50. If in 2011 his/her budget increases to Tsh. 150 while the price of one orange increases by Tsh. 75, this buyer will be able to buy only two oranges the same as it was in 2010.*

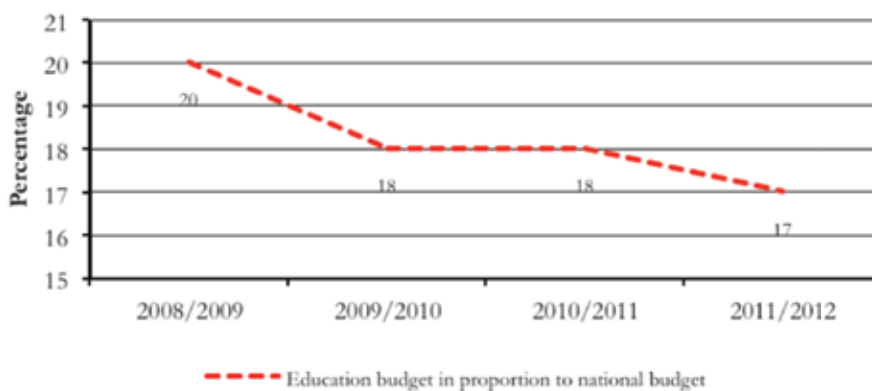
Chart 2: Impact of inflation to the budget of education



2 Relating market price of June 2010 with June 2011

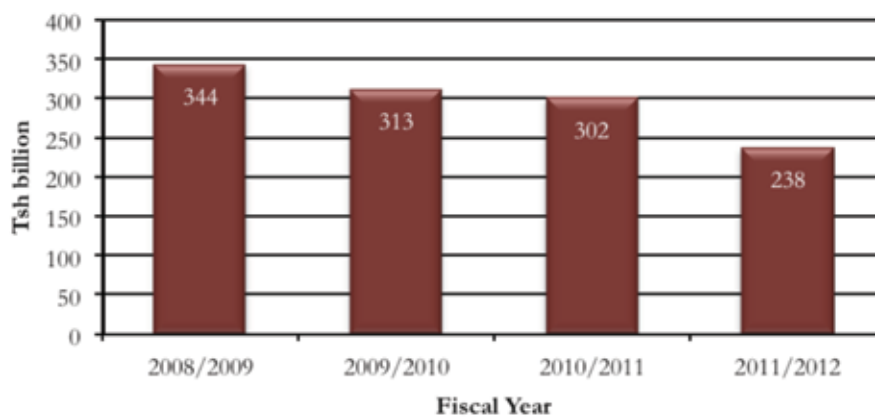
The budget for education in proportion to the national budget has continued to decline to 17 percent. Chart 3 indicates that in the fiscal year of 2008/2009 the budget for the sector of education in proportion to the national budget reached a proportion of 20 percent, but it has been declining every year to reach 17 percent for the fiscal year 2011/2012 (BEST 2011). The decrease of the budget of education points to fact that the sector of education is not a first priority in the national budget as it used to be in the past five years. There are concerns that this budget will continue to fall because the additional budget has been decreasing each year. In 2008/2009 the budget for education increased by Tsh. 344 billion, but began to decrease to Tsh. 313 billion in 2009/2010, and it was Tsh. 302 billion in 2010/2011, and reached Tsh. 238 billion in 2011/2012 (Chart 4). The additional amount for the budget of education, especially in 2011/2012 is very small as compared to past five years. For that case it is difficult to bring changes that will improve teaching and learning environment in an attempt to improve the quality of our education in this country.

Chart 3: Education budget in proportion to national budget



(Source: National Budget Speech, 2008, 2009, 2010, 2011, BEST 2011)

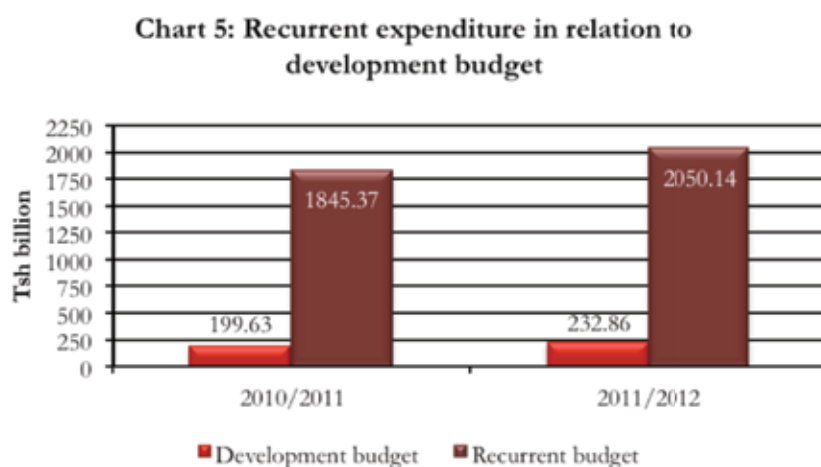
Chart 4: Budget increase for education sector



(Source: National Budget Speech, 2008, 2009, 2010, 2011, BEST 2011)

3. 2. Investment in Development Projects

The budget of each sector is twofold: the first part is for development funds and the second is for recurrent expenditure funds. Budget for development is for incurring cost of big projects in the sector of education such as construction of classrooms, dormitories, laboratories, libraries and teachers' houses. These funds are allocated to increase investment in the sector of education, unlike the budget for recurrent expenditure which is spent on paying salaries, allowances and various trips inside and outside the country. Despite the fact that the sector of education faces problems of infrastructure, the amount allocated in the budget of development continues to further decrease while at the same time more funds are allocated for recurrent expenditure (Chart 5).



(Source: Budget books 2011, sets number ii-iv, part 46, 56, 70-89 and 95)

In the financial year of 2011/2012, it is Tsh. 232.86 billion, which is 10.2 percent of the total budget of the sector of education is allocated to implement development activities of the sector of education. Recurrent expenditure has Tsh. 2050.14 billion which equals to 89.8 percent of the total budget of the sector of education. Apart from the seemingly increase of the development budget by Tsh 33.23 billion between 2010/2011 and 2011/2012 (Chart 5), nevertheless the development budget for the education sector is still very small when compared to the neighbouring countries of Kenya and Uganda;

Uganda- Development budget in the sector of education is 20-24 percent of the total budget of the sector of education for fiscal years 2009/2010-2010/2011. (Madina et al, 2011).

Kenya- Development budget in the sector of education is 14-15 percent of the total budget of the sector of education for years of 2009/2010-2010/2011(Kenya, PER 2010).

The large amount of the budget for recurrent expenditure such as allowances, fuel, travelling, cost

for conducting meetings and hospitality allowance, is the major cause for this increase of recurrent expenditure. For instance, in the financial year 2011/2012, the Ministry of Education and Vocational Training, without involving local government authorities, will spend Tsh. 320 billion for other expenditures which exceed the budget for development expenditure of the sector of education by Tsh. 87.14 billion. The government statement in the budget speech by the Minister of Finance on 9th June, 2011, before parliamentarians of national assembly, has clearly defined the commitment of reducing other expenditures by saying that;

“The government will stop purchasing imported office furniture; rationalize and scale down various unproductive allowances; cut down fuel costs on government vehicles; reduce the number of internal and external trips, together with reducing the size of delegations and continue ensuring that seminars and workshops are curbed and, where necessary, should be under approval by the Prime Minister’s Office. The government will also cut down costs for exhibitions and ceremonies.” (National Budget Speech 2011/2012, pg 75)

But yet still the question remains; how can the government reduce expenditure while there is no clear indication in the budget to cut down unnecessary expenditures? The signal to reduce expenditure must begin with budget planning and not during budget implementation. Scaling down salaries is not a proper way of reducing recurrent expenditure; the only way is to cut down other unnecessary and unproductive expenditures for the development of our nation. To reduce 20%, for example, of other expenditures we can recover Tsh. 64 billion and allocate this amount in the development budget. *We may think this amount is small but can greatly help construct 1,280³ laboratories at a cost of Tsh. 50 million per laboratory according to the second phase of Secondary Education Development Program (SEDP II).*

Picture 1: Embezzlement of public funds causes dilapidated school infrastructure



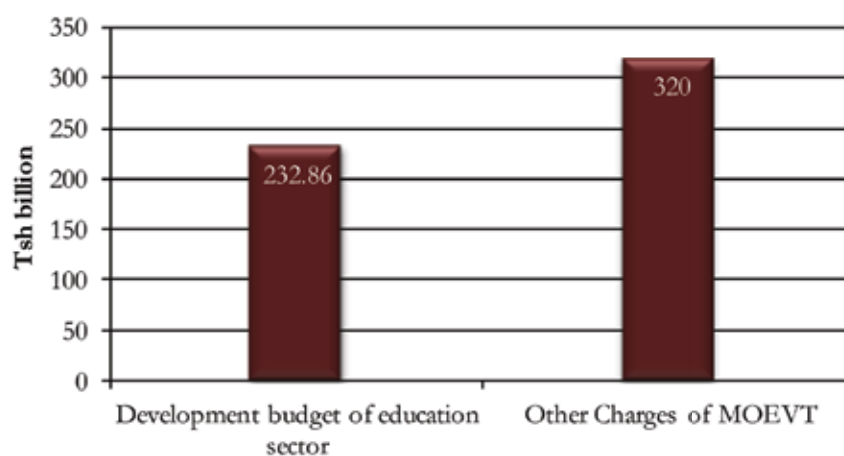
Picture 2: Proper use of public funds results into having quality school infrastructure



(Source: Budget books 2011, Volume II-IV, vote 46, 56, 70-89 and 95)

3 This number is almost half of objectives of SEDP II to build 2,350 laboratories so as to overcome the shortage of laboratories in Tanzanian secondary schools.

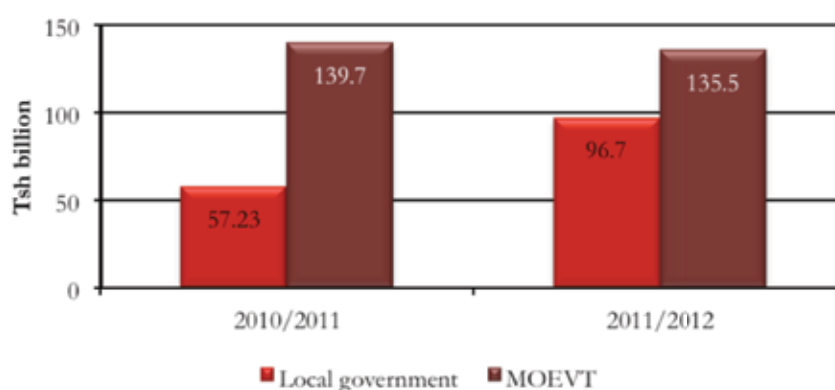
Chart 6: Other charges of MoEVT exceed development budget of entire education sector



3. 3. Decentralization by Devolution and Budget Allocation

Currently, the government is implementing the policy of decentralization by devolution whereby a number of activities are being implemented by local governments in order to speed up development at grassroot level. This policy gives more power to local government authorities to implement development activities. This has led to more funds of the national budget to be allocated for local governments instead of the central government⁴. Chart 7 shows that in the fiscal year of 2010/2011, local governments were allocated 65 percent of the budget for education sector and in 2011/2012; local government got 68 percent of the budget for education sector.

Chart 8: Allocation of development budget

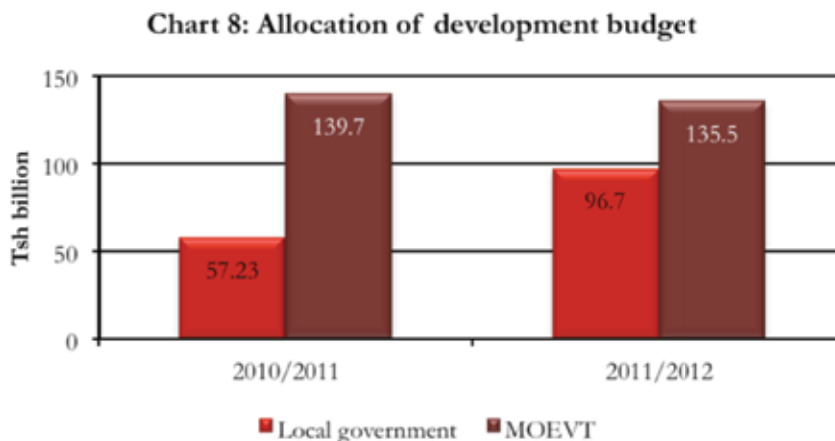


(Source: Budget books 2009, 2010, 2011, Volume II-IV, vote 46, 56, 70-89 and 95)

⁴ In the sector of education, the Central Government refers to the Ministry of Education and Vocational Training (MOEVT)

Despite lot of funds of the budget for the sector of education being allocated to local governments, the development budget for local governments is very little compared to development fund allocated for central government. Chart 8 indicates that in the fiscal year 2011/2012, the Ministry of Education and Vocational Training alone will spend Tsh. 135.5 billion while local governments will spend Tsh. 96.7 billion for development activities. This signifies that primary and secondary education under the local governments get less development funds than higher education, teaching and vocation training under the ministry. Higher learning alone has been allocated with Tsh. 106 billion for development activities for the year 2011/2012.

The policy of decentralization by devolution has a huge challenge especially during budget planning. Development projects for PEDP II and SEDP II are solely for improving primary and secondary education under a particular local government. Surprisingly, in the budget of 2011/2012 a total of Tsh. 17.2 billion for PEDP II and SEDP II has been allocated to the Ministry of Education and Vocational Training in Vote 46(sub vote 3001 and 4001). This is contrary to the objective of decentralization by devolution policy clearly stating that local governments are implementers of development activities for primary and secondary education, whereas the central government remains in making policies, providing technical advice and guidance, monitoring development plans and policies, and evaluating the quality of implemented projects.



(Source: Budget books 2009, 2010, 2011, Volume II-IV, vote 46, 56, 70-89 and 95)

3. 4. Budget Implementation

One of the ways to provide development in the society is to have a strong management on budget implementation. For budget funds to bring about development they must be spent as planned, because a proper budget goes together with priorities, plans put in place, and the ability to collect taxes. The pace to acquire development slows down when the actual budget expended is smaller than the budget planned and approved. If this happens, then this is a signal of planning a budget without considering the capacity to collect revenues, which is of course an indication of poor planning.

This trend is seen in the development budget of the Ministry of Education and Vocational Training (MOEVT) which spends less money than what planned in the budget. This problem has been steadily increasing in the past three consecutive fiscal years. Chart 9 indicates that in the financial year 2008/2009, the Ministry spent Tsh. 85.1 billion received from the treasury instead of the budgeted Tsh. 128.5 billion. This therefore signifying that Tsh. 43.4 billion was not provided to MOEVT. In the financial year 2009/2010 an estimate of Tsh. 80.5 billion disbursed out of Tsh. 129.3 billion (Tsh. 48.8 billion was not provided) and in 2010/2011 Tsh. 76.8 billion disbursed by the treasury out of the budgeted Tsh. 139.7. This problem has persistently increased to 45 percent in 2010/2011 different from what it was in 2008/2009 where only 34 percent was not disbursed.

The budgeted funds and undisbursed funds to the Ministry for the period of three years (2008/2009-2010/2011) was Tsh. 155.1 billion. *This amount of money could be sufficient to build 3,875 houses for teachers according to the estimated costs of building one house at Tsh. 40 million as outlined by SEDP II. By building these houses we could have reduced the problem of teachers quitting the job for lack of accommodation, especially for schools situated in remote rural areas.*

Chart 9: Approved budget and actual expenditure

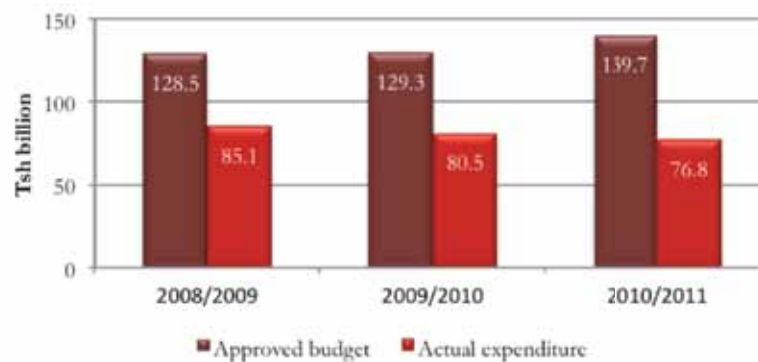
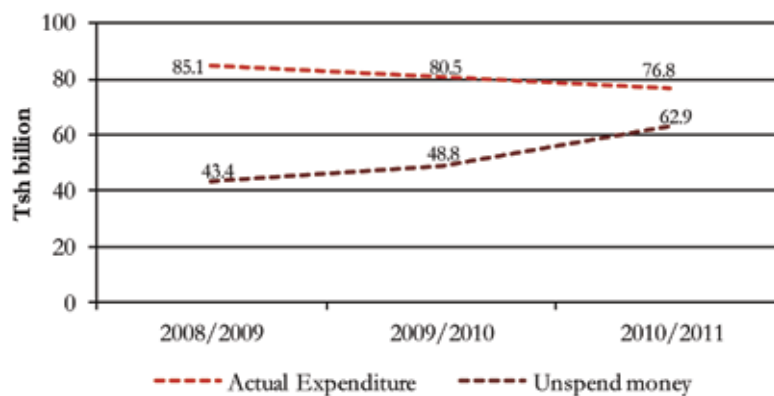


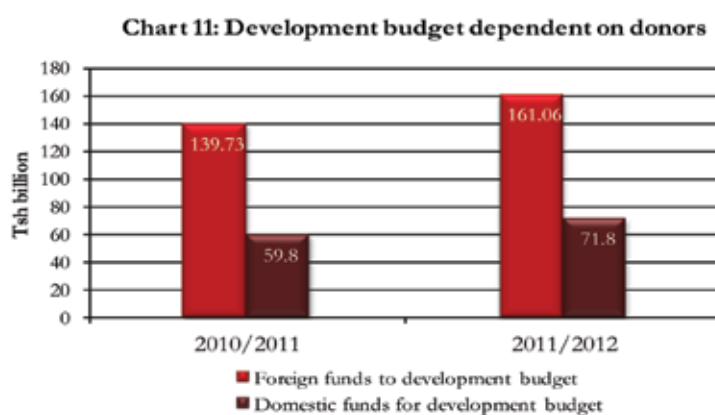
Chart 10: Actual expenditure decreasing



(Source: Budget speech, MoEVT 2009, 2010, 2011)

3. 5. Dependence on Donors for Development Projects

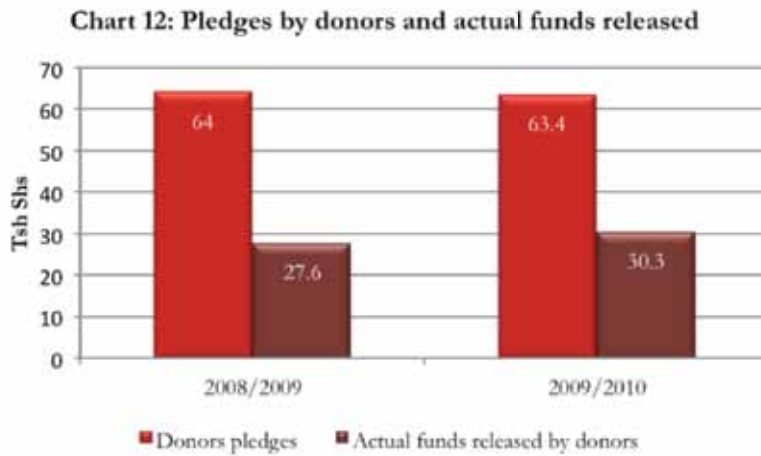
Development partners are very important in assisting delivery of development, particularly through aid or contributing to the budget fund. Pledges by donors become productive when all funds pledged are released to enable timely budget implementation. When donors fail to release pledged funds, many projects get stuck and affect implementation of other various projects. In contrast to the recurrent budget, development budget of the sector of education has been dependent on the donors' money for almost 70 percent. In 2010/2011 development budget dependence was Tsh. 139.73 billion out of the total development budget of sector of education of Tsh, 199.6 billion. Dependence has further increased in the fiscal year of 2011/2012 to Tsh. 161.06 billion of the total development budget of Tsh. 232.86 billion (Chart 11).



The tendency of donors pledging a large amount and then releasing little is one of the setbacks contributing to the failure of various development programs such as Primary Education Development Program (PEDP) and Secondary Education Development Program (SEDP), which are still facing challenges from donors who fall short of meeting their pledges in the budget.

Taking into account the past two years of development budget for the Ministry of Education and Vocational Training alone, in the financial year of 2008/2009, development donors provided Tsh. 27.6 billion (43 percent) of the pledged Tsh. 64 billion. And in the year 2009/2010 released Tsh. 30.3 billion (48 percent) from the pledged Tsh. 63.4 billion (Chart 12). This is a lesson to the government to seek an alternative way of funding to help top up the gap caused by unmet promises of donors, and the only way is to cut down unnecessary expenditures so as to increase funds for development budget.

There is an imperative need for Tanzania to learn from our neighbours, Kenya and Uganda, whereby Kenya spends internally sourced funds for development budget of the sector of education. This has enabled the Kenyan Ministry of Education and the Ministry of Higher Learning Education to implement development budget by 96 percent (Kenya, PER 2010). Likewise, Uganda spends domestically generated funds for development expenditure in primary, secondary and higher learning education (Madina et al, 2011). Due to small investment in education, the percentage of illiterate people in Tanzania is bigger than that of Kenya and Uganda. Tanzania has 31 percent illiteracy rate (parliamentary Hansards, 2011); whereas Uganda has 27 percent and Kenya 13 percent (www. databank. worldbank.org).



Source: Budget speech, MoEVT 2009, 2010, 2011)

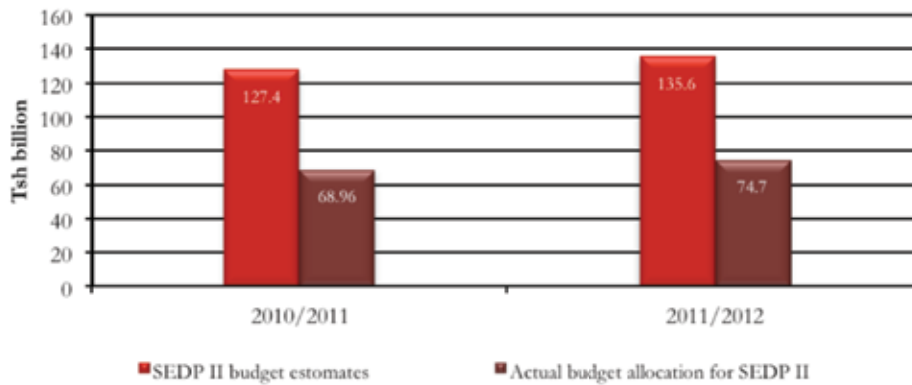
3. 6. Implementation of SEDP II

In January 2011, the government launched the second phase of Secondary Education Development Program (SEDP II) which will be implemented in the period of five years (2010-2014). In this program, the government is committed to provide student's capitation grant of Tsh. 25,000 per year per student throughout implementation timeframe to improve teaching and learning conditions. Also, the SEDP II intends to improve school infrastructure such as classrooms, laboratories, libraries and teachers' houses. The first year (2010/2011) has already ended and the question remains; Is the implementation process satisfactory? The following analysis offers answers for this question.

3. 6.1 Development Funds for SEDP II

The implementation situation of development projects is unsatisfactory. SEDP II gets small amount of funds for development activities that do not match with the identified needs in the program for each year. Chart 13 indicates that in the budget of fiscal year of 2010/2011, SEDP II had a budget of Tsh. 68.96 billion (Tsh. 58.44 billion less) instead of Tsh. 127.39 billion. The shortage has increased even in the financial year of 2011/2012 having a share of Tsh. 74.7 billion (Tsh. 60.69 billion less) instead of Tsh. 135.39 billion to cater for the implementation development activities under SEDP II. On the average therefore, the government has been budgeting 50 percent of the development budget for SEDP II per year. This implies that SEDP II implements half of its objectives per year, and there are symptoms of not achieving its objectives of implementing the construction of 102 dormitories, 2,350 laboratories, 1,200 administration blocks, and 1,800 teachers' houses.

Chart 13: SEDP II planned budget and actual budget to implement SEDP II

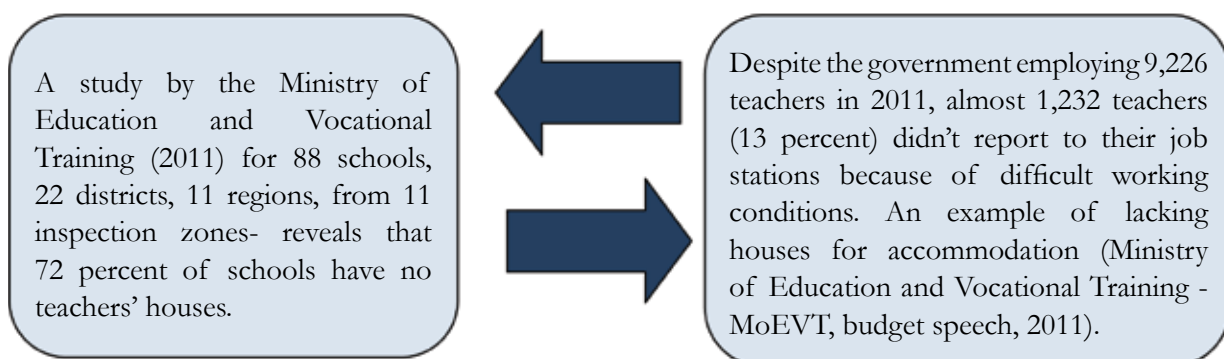


(Source: SEDP II 2010 and budget books 2011, Volume IV, Vote 46, 56, 70-89 and 95)

Many projects have not been implemented because of the limited budget for those projects. A clear example is the second phase of Primary Education Development Program (PEDP II). This program has not achieved the implementation of its objectives and therefore continued to affect primary education in this country (URT, ESR, 2011). Some of the objectives of PEDP II that were not sufficiently implemented include:

- 6,843 classrooms (15 percent) have been built out of 45,315 classrooms planned.
- 4,742 houses for teachers (5 percent) have been built out of 89,927 houses planned.
- 3,193 toilets (2.5 percent) have been built out of 127,956 toilets planned.

One of the effects of Shortages of houses for teachers



3. 6.2 Student's Capitation Grant

In the first year of SEDP II implementation, the government has implemented its goal of releasing Tsh. 25,082 (URT, ESR 2011 pg 131) per student in the financial year of 2010/2011, as planned in SEDP II. This is a major success worth praising the government for this accountability of releasing capitation grant exceeding the planned Tsh. 25,000 in SEDP II. Besides this success, there is a doubt whether the government will again be able to release Tsh 25,000, in the fiscal year 2011/2012. This

concerns base on the apparent difference between instructions of SEDP II and budget guideline for the year 2011/2012. In the budget guideline, the Ministry of Finance and Economic Affairs has instructed local governments to allocate Tsh. 20,000 for student's capitation grant in secondary schools.

SEDP II says;

“The objective of this section is to release sufficient funds to secondary schools to enable them purchase teaching and learning materials (about Tsh. 25,000 per student), also to ensure that these funds are released in time, and thoroughly monitored”. (SEDP II Project Appraisal – the World Bank, Section 3, pg 13,)

But the budget guideline for 2011/2012 instructs to the contrary;

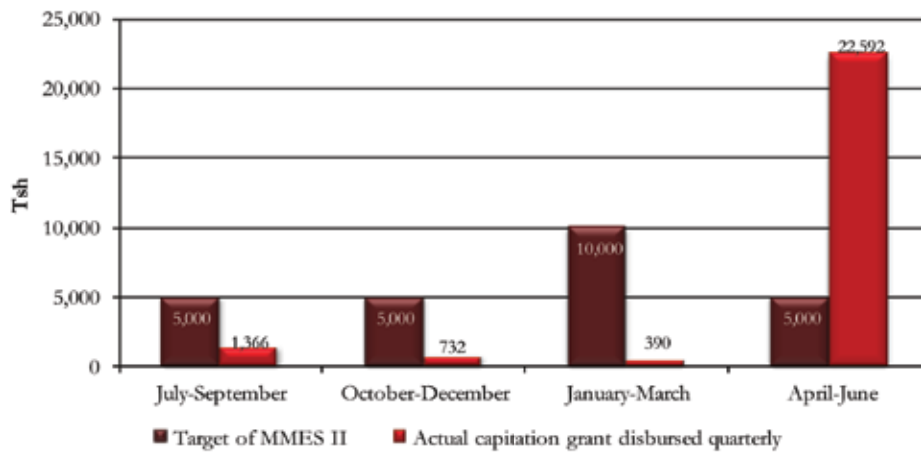
“Local governments should plan an average budget of Tsh. 20,000 per student per year for secondary school to be used to buy textbooks, teaching materials, school rehabilitation and administrative costs” (Budget guideline 2011/2012, Pg 24,)

Also, SEDP II project appraisal for soliciting funds from the World Bank has directed that 40 percent of Tsh. 25,000, which is Tsh. 10,000, should be disbursed in January for each SEDP II implementation year. This aims at enabling schools to buy essential needs at the beginning of academic year. The following is a section of SEDP II evaluation project which however was not implemented as intended in the financial year 2010/2011;

“To ensure that schools get adequate funds to improve teaching and learning environment, the portion of the capitation grant that will be released in January (the beginning of the school year) will be 40 percent of the total amount of money supposed to reach the school for the whole year. The remaining amount will be disbursed in April, July and October each year.” (SEDP II Project Appraisal – World Bank, Section 3, pg 12, footnote number 16).

The beginning of the school year (January to March) is in the third quarter (January-March) of the financial year, for which the government released about Tsh. 390 only for each student instead of Tsh. 10,000 (Uwazi, brief 2, 2011). Large amount of capitation grant (Tsh. 22,592) was disbursed in the fourth quarter of the financial year (Chart 14) which is half the academic year of secondary schools. This will affect SEDP II implementation. The reason is that disbursing student's capitation grant in the middle of the year or at the end of academic year will delay the school to start implementing plans every year and thus slow down education development gains for secondary schools.

Chart 14: Capitation grant released goes against SEDP terms



(Source: SEDP II 2010, www.mof.go.tz, PER 2011, Uwazi Brief 2, 2011)

4. Recommendations

The real situation of allocating and implementing budget, do not reflect a good picture for development of education sector. More money still goes to unproductive expenditures. The effectiveness of the budget also remains a problem, especially development budget, as a result continuing to affect the sector of education. This report provides the following recommendations;

1. The budget for education sector - development budget in particular, is still little. To be able to curb challenges of improving teaching and learning environment, the government ought to increase budget for development, especially through internally sourced funds, because donors tend to release only 40 - 50 percent of the financial aid promised. The government has to look for alternative ways of funding the remaining balance from donors, and the only way possible is to reduce unproductive expenditures to top up funds for budget development. If Uganda and Kenya can spend a large percentage of their domestic funds for education development projects, why should Tanzania fail to do so whilst its domestic revenues are more than Uganda? Our neighbours, Kenya and Uganda, are a good model to learn, whereby Kenya spends internally sourced funds for the development budget of the education sector. This has enabled them to implement the development budget by 96 percent (Kenya, PER 2010). Uganda likewise, spends domestic revenues for development budget of primary, secondary and higher education (Madina et al, 2011).
2. Development funds are pivotal for secondary school infrastructure. The government therefore must provide all funds budgeted for development as planned in the SEDP II. It is not that the government has no money, but rather a lot of it is spent on unproductive and unnecessary expenditures. For instance, MoEVT alone expend about Tsh. 320 billion for other expenditures such as trips, fuel costs, allowances, refreshments during meetings, purchasing vehicles, and hospitality to visitors. Therefore it is important for the government to identify priorities and not using money on expenditures that can be cut down.
3. Decentralization by devolution is crucial for obtaining swift development at district and village levels. The government ought to increase the amount of money for local government development budget. This should go alongside capacity building to local government staff to understand how to work on efficient development plans and implement them accordingly.
4. Bearing in mind that budget implementation has already commenced since July 2011, the government should insist all government workers to abide to formal public procurement procedures as outlined in the public procurement act of 2004. This will help to realizing efficient and effective implementation of the budget for education in fiscal year of 2011/2012.

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Annex 1: Implementation of PEDP II: 2007-2011

Year	Classrooms		Teachers' houses		Toilets	
	Target	Constructed	Target	Constructed	Target	Constructed
2007	2,303	3,176	2,183	2,961	56,500	929
2008	10,753	1,263	21,936	277	17,864	939
2009	10,753	929	21,936	709	17,864	716
2010	10,753	510	21,936	293	17,864	117
2011	10,753	965	21,936	502	17,864	492
Total	45,315	6,843	89,927	4,742	127,956	3,193

Budget implementation is spending money to bring about and foster social services. For example when the budget is used for construction of school infrastructures, recruitment of teachers and procurement of teaching and learning equipments, the society gets school service whereas children acquire quality education for their development. If the society needs classrooms, teachers and teaching and learning facilities to start a school, enough funds are needed. If it happens that the budget set aside is small and cannot adequately support the construction of classrooms as required, the effect is to have an incomplete school that hinders the effective learning and teaching of our children.

This is the reality facing Tanzania since there is no proper primary and secondary schools. The Basic Education Statistics in Tanzania (BEST 2011), reveals that many schools still have teachers shortage whereas the teacher student ratio is 1:53 for primary schools. Primary schools still face shortage of latrine pits; the current ratio is 1:54 and 1:51 for girls and boys respectively instead of 1:20 and 1:25. And also the classroom-pupils ratio is 1:66 and book-pupils ratio is 1:3 for primary schools. These problems continue to affect the learning and teaching environments. The education sector budget planning system, inadequate development budget, poor management of public funds and poor implementation of budget are the main sources of these problems.

This report analyses the education sector's budget for the fiscal year 2011/2012 to show the extent to which the government is not accountable to the society in terms of planning and spending public fund for developments in the education sector. This analysis explains the challenges of budget planning and implementations by referring to preceding fiscal years (2008/2009-2010-2011). And also, this report gives recommendations as to what should be done to transform challenges into probable opportunities to enable Tanzanian children learn in better schools and consequently acquire quality education.

Information from this report applies to all stake holders in the education sector who are capable of bringing changes in planning and effective implementation of education sector's budget, these are citizens, parliamentarians, policy makers, councilors, district directors, development partners and civil societies. But also for the citizen, this report can be used to appreciate the real situation and be able to inquire and push for effective implementation and government accountability for the fulfillment of objectives and promises. As for parliamentarians, this report gives budget analysis and expenditures, so that where there is success the parliamentarian should not hesitate to congratulate and encourage the progression of such success, and where there are deficiencies; they should monitor and make sure that answers and solutions are obtained to improve plans and budget expenditures, in order to improve the level of education for Tanzanian children. This report aims at sparking discussions and dialogues among education stakeholders, in order to find solutions and enable children learn and acquire skills and knowledge by enabling target groups receive infrastructures and funds.

Write to us; give your opinion, questions and suggestions!