

Are we effectively investing in education?

Monitoring Education Sector's financing Trend
"A 2014/2015 post budget analysis Report"



August 2014





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Introduction

On its web page, the Global Economic Symposium¹ wrote; “investing in education has never been an expensive aspect, though it has its price everywhere but the only thing more expensive than investing in education is not investing at all. Inadequate investment in education produces high costs for the society in terms of public spending, crime, health, and economic growth.”

Education is a fundamental right for everyone and key to the future of any country, but many have been denied of this right due to poor investments. Less investments in education narrows government’s ability to deliver equal and quality education to all. In Tanzania, we must say many of the setbacks in the education sector are a result of government’s failure to adequately invest.

Education in Tanzania is haunted by the notion of “inheritance of educational status” a global problem where people’s education achievement largely depends on their socioeconomic background and the educational status of their parents². This situation occurs in an environment where the government relinquishes provision of education to private sector and so does not invest enough in the sector.

To eradicate that notion, government’s need to centralize provision of education and name it as its primary role. Budgets allocations within the sector need to be substantial and corresponding to needs. This analysis therefore, explores the Tanzanian government’s efforts toward improving education budget and investments.

Is the Tanzanian government investing enough in education? Are the choices effective enough to address the challenges? Where does it make sense to invest most in education? This work tries to answer these questions by navigating the 2014/15 education sector’s financing and past expenditure trends. At the end of this scrutiny our standpoint should be; if on one hand, investments in education are vital and, on the other hand, budget constraints restrict the available resources, then investments should be made as effective as possible.

1 The Global Economic Symposium (GES); <http://www.global-economic-symposium.org/knowledgebase/the-global-economy/effective-investments-in-education>

2 Tom Hertz, et al (2007) “The Inheritance of Educational Inequality: International Comparisons. Fifty-Year Trends,” The B.E. Journal of Economic Analysis & Policy: Vol. 7: Iss. 2 (Advances), (<http://www.bepress.com/bejeap/vol7/iss2/art10>)

The 2014/2015 education sector's challenges

Before getting engrossed into the budget figures and statistics as a way of measuring the effectiveness of our investments in education, let's first look into the challenges that were forecasted³ to be setbacks to provision of quality and equal education in 2014/15 fiscal year. These were also basic challenges that we expected the 2014/15 education sector's budget would address.⁴

Before the Parliamentary budget sessions began in April 2014, HakiElimu did a brief survey on the challenges that were affecting learning in Tanzania and which had to be addressed in the 2014/2015 education sector's budget. These challenges were compiled in the form of a Pre – Budget Statement and were given to MPs, Parliamentary Social committee members and also published in local papers and social networks. The challenges included;

- The increasing number of teachers' grievances
- Delays and inadequate disbursements of capitation grants to schools
- Lack of funds earmarked for pre primary education
- Budget constraints for schools' inspection department
- Lack of transparency and accountability in the education budget
- Poor investment in education

According to this pre-budget statement, these challenges had to be debated in parliament and considered when the Government and Parliament would be allocating and approving resources in the 2014/2015 education budget. In HakiElimu's opinion, these challenges would only be addressed by "a choice to effectively invest in education" by being considered in the 2014/15 education budget's allocations.

Whether the government has indeed invested sufficiently to address these challenges in the 2014/15 education budget can be determined by making a thorough analysis on the budget. That is the essence of this report; which traces education financing trends, analyses the 2014/15 education budgets and allocation to determine whether the Government has invested enough to address the increasing challenges.

Structure of the 2014/2015 education sector's budget

Provision of education in Tanzania is not the responsibility of a specific Ministry: but is shared by government through several Ministries and departments these are the Ministry of Education and Vocation Training (MoEVT); Ministry of Community Development Women & Children (MCDWC); Prime Minister's Office – Regional Authorities and Local Government (PMO – RALG) and the Public Services Commission. Similarly the sector's budget is also allocated and implemented by these ministries and departments.

The government's total allocation for the whole education sector in 2014/2015 amounted to Tsh. 3,465 billion of which Tsh. 2,656 billion was set aside for recurrent expenditure and Tsh. 809 billion for development expenditure. According to the Ministry of Finance's sector analysis, Tsh. 799 billion out of the total sector's allocation goes to the Ministry of Education (vote 46), 12 billion goes to MCDWD (vote 53), 13 billion to Public Service commission (vote 94) and the rest (about 2,638 billion) goes to PMO – RALG (Vote 56)

The lion's share (76%) therefore goes to PMO – RALG which is responsible for coordinating basic education (Primary and Secondary), salary adjustment for teachers and education officers and coordinating regions and local government activities and projects. PMO – RALG is responsible for implementing many of the education sector's projects through local government while the MoEVT is responsible for policy formulation, implementation and giving directives.

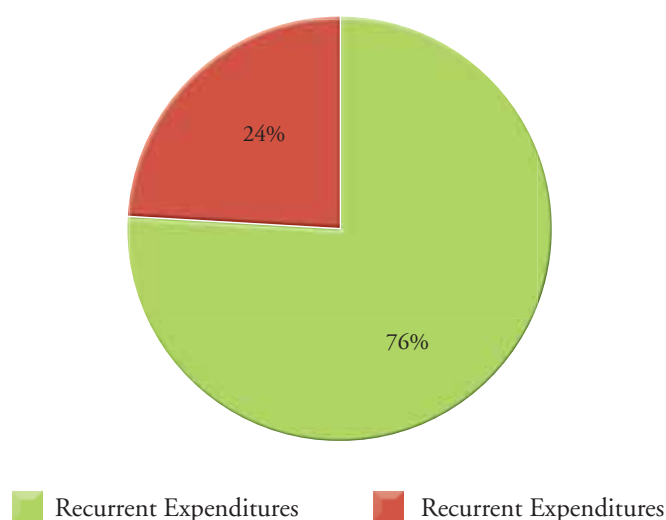
³ The 2014/15 Alternative budget speech by the shadow minister for education Hon.Susan Lyimo

⁴ HakiElimu's 2014 pre budget statement published in Mwananchi and Tanzania Daima newspapers

Whether Tsh. 3,465 billion is an effective investment can be determined by looking into the nature of allocations⁵. These aspects should be able to tell us whether the amount and nature of allocations will successfully address the identified challenges affecting teaching and learning in the country.

As noted above; Tsh. 2,656 billion out of 3,465 billion (76%) of the total budget) was set aside for recurrent expenditure and only Tsh. 809 billion (24%) of the total education budget was allocated for development expenditure. Budget experts classify this as bad investment in favor of allocations that has more development spending than other expenses. For an investment to be smart, capital expenses need to be balanced or more than administrative spending.

Figure 1: Education sector's proportion of recurrent and development expenditures in Fiscal Year 2014/2015



The sector's nominal monetary value has also increased by 10% from Tsh. 3,128 billion allocated in 2013/2014 to the Tsh. 3,465 billion 2014/15 fiscal year. This was an increase of Tsh 337 billion. This may then seem that the government has increased its monetary ability to spend on education by 10% in 2014/15 compared to its ability in 2013/14.

However, whether 10% is a significant increase depends on the real value of the budget after factoring in inflation. The inflation rate factor is important as it determines the currency's ability to spend at a particular time. And since the inflation rate has been going up⁶ then the 10% increase should not be treated as a substantial increase of budget but merely normal "inflation adjustment".

However, if we factor in the inflation rate by considering the Consumer Price Index on education in which was 140 in June 2013 and 149 in July 2014 then the real 2014/15 budgetary allocation (purchasing power) on education will fall to Tsh. 3,255 billion as indicated in tables below representing the sector's nominal against real budgetary increase;-

⁵ The nominal value versus real value of allocation, and the ration between sectors's recurrent versus investment spending.

⁶ <http://sw.tradingeconomics.com/Tanzanian-annual-inflation-rate-accelerated-to-6.5-percent-in-May-of-2014-from-5.6-percent-in-January-same-year-driven-by-higher-prices-of-food>. It is the highest rate since September 2013. (Published on 2014-06-09)

Figure 2: Education Sector's nominal budgetary increase in 2014/2015

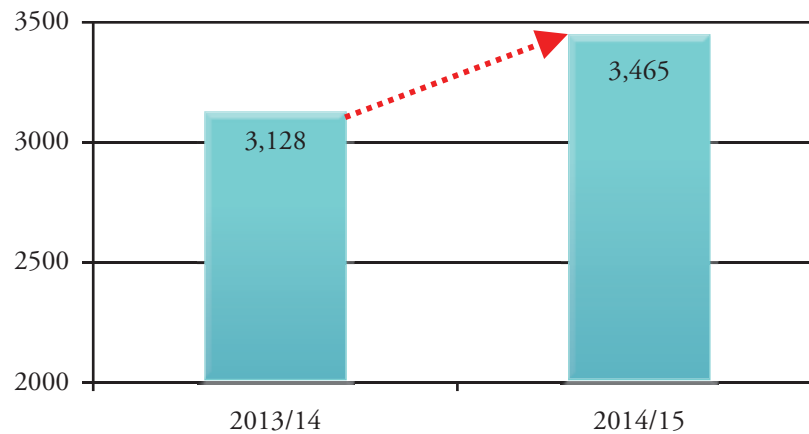
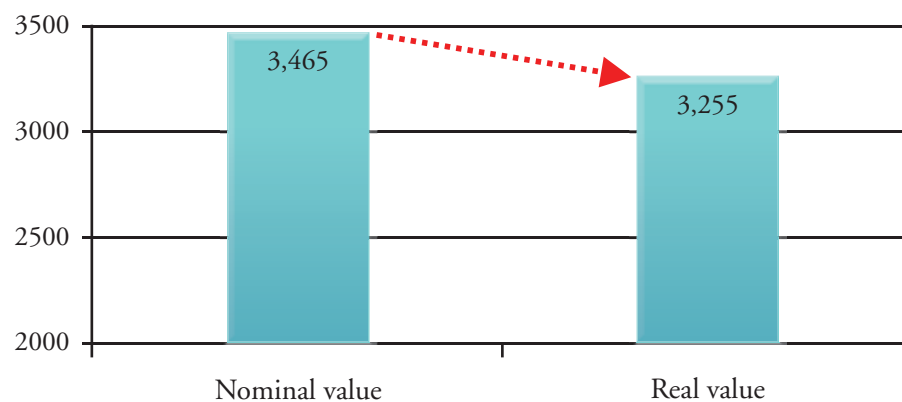


Figure 3: Education Sector's Real budgetary increase in 2014/2015



This means the ability of the 2014/15 education budget to purchase or implement plans and activities is therefore at Tshs. 3,255 billion instead of 3,465 billion that is seen in nominal allocations. Thus if this real value of the 2014/15 is compared to Tsh 3,128 billion of 2013/14 as illustrated in figure 3 above, the value difference of the two sector's budget is only Tsh. 127 million. This therefore prompts one to ask: is Tsh 127 million a substantial increase? Can we term this as an effective investment in education?

Education budget vs. National budget

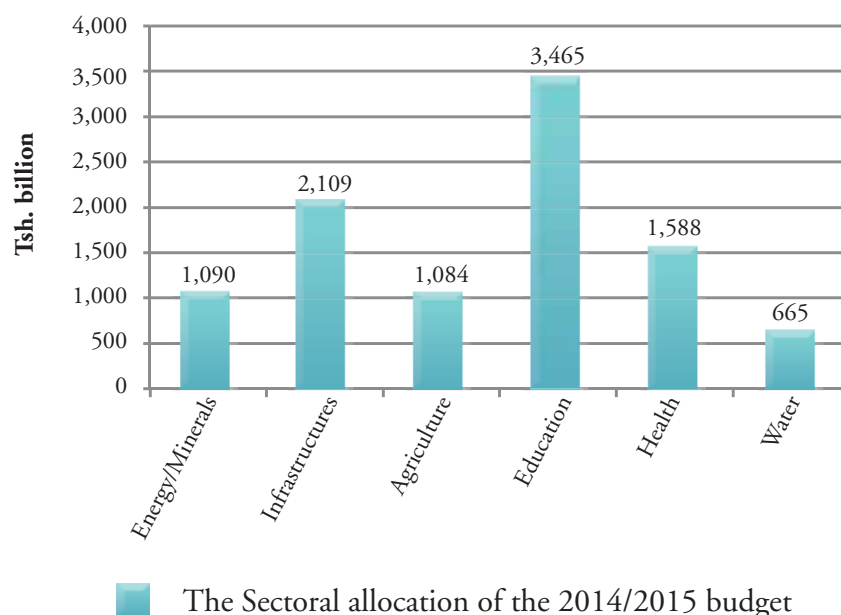
One way to understand how seriously the government invests in education is to look into the ratio between the sector's budgets against the national budget. According to the 2014/15 national budget speech, the country's budget for the fiscal year 2014/15 is Tsh. 19,853 billion. This is an increase of Tsh 1,604 billion from the total of Tsh. 18,249 billion budgeted in 2013/2014 fiscal year. However as we have seen above, the 2014/15 sector's set aside budget is Tsh. 3,465 billion.

By calculations Tsh. 3,465 billion is around 17% of the total national budget (Tsh. 19,853 billion). But the question remains to be, is 17% of the national budget an adequate allocation to education sector? Considering that not all the allocated Tshs. 3,465 billion goes to investments projects and to the contrary, only 809 billion which is 24% of the total education sector's allocation has been set for development programmes. The rest, Tsh 2,656 billion equivalent to 76% of the total education sector's allocation is used for recurrent expenses (i.e. salaries, meetings, generosity etc) as we have seen earlier.

The logic is simple, access to equal and quality education depends more on physical investments like infrastructure, books, libraries, laboratories and friendly learning environments. But as we have seen, only 24% of the sector's finance is directed to this substantial area while 76% is set for recurrent expenditures. Allocating more on recurrent than development expenditures would mean addressing minor challenges. This is true because major constraints in education in Tanzania require more allocation to development projects than recurrent⁷.

Though compared to other sectors, the 3,465.1 billion allocated to education rank it first in the priorities order; followed by transportation and infrastructure which has Tsh. 2,109 billion as illustrated in the sectoral allocations figure below;-

Figure 4: The Sectoral allocation of the 2014/2015 budget fiscal year



Thus one may say that the best thing about the 2014/15 education budget's allocation is that it has been given first priority in terms of allocations. At least this indicates the government's commitment, and for which it must be applauded. We then urge it to continue prioritizing education not only in allocations but also in disbursements and performance management.

Although the Education For All Agreement (EFA-2000) through the Dakar Framework for action did not establish how much countries should commit to education, the common financing target for the EFA goals after 2015 specifies that countries should allocate at least 6% of GNP to education or as it is widely accepted, countries should allocate at least 20% of their national budget to the sector⁸.

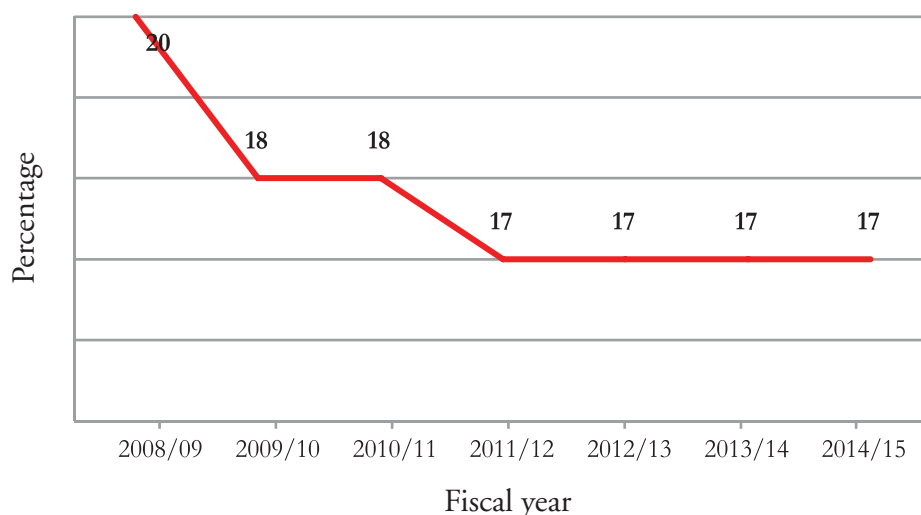
Therefore according to EFA set goals and the global accepted norm, Tanzania is not investing enough in education. This not only violates the EFA goals for which Tanzania signed but also does not match the emerging challenges that hinder learning in Tanzania which have plagued Tanzania for years now.

However, it was only in 2008/2009 when the government managed to allocate 20% of its national budget to the education sector. Since then the proportion has been deteriorating. Figure below demonstrates this;-

⁷ Refer also speech Alternative budget Speech by shadow minister for education for the fiscal year 2014/15

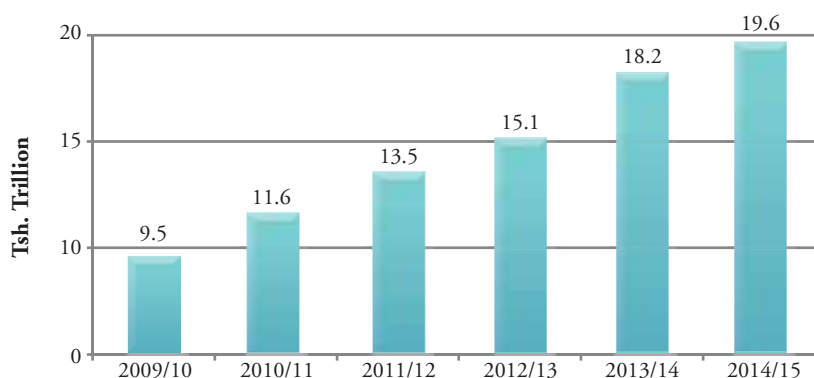
⁸ EFA Global Monitoring Report 2013/14; Teaching and learning achieving quality for all; pg 23: Of the 138 countries with data only 25 spent more than 20% in education in 2011. Tanzania spent only 17%.

Figure 5: Education Sector's budget as a proportion of the national budget



This is quite disturbing and raises more questions on whether the government has a clear motive to priorities education. Although the national budget has been increasing every year the ratio of the education budget as a proportion of national budget has been decreasing.

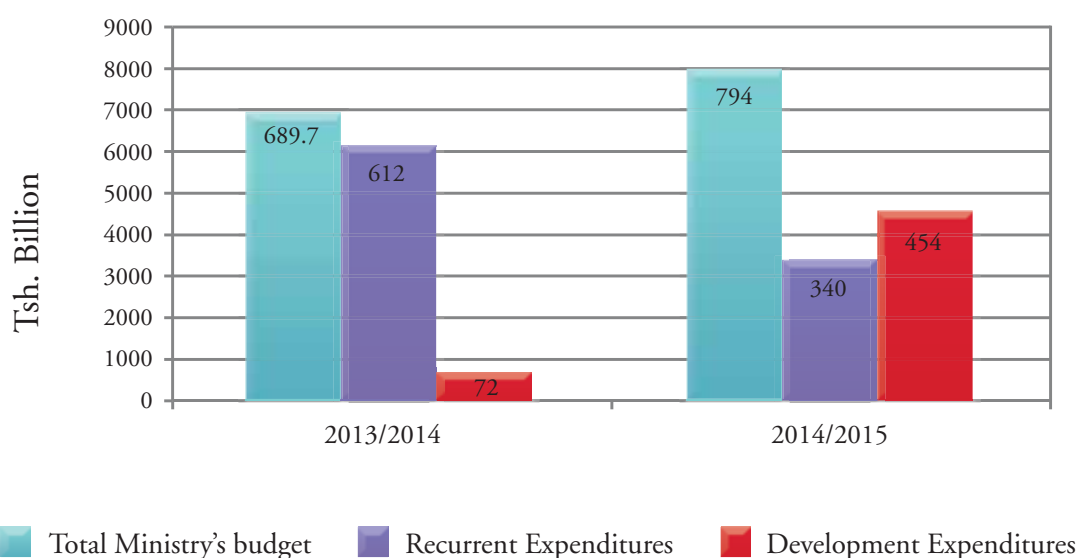
Figure 6: National budget allocations trend



The Ministry's budget

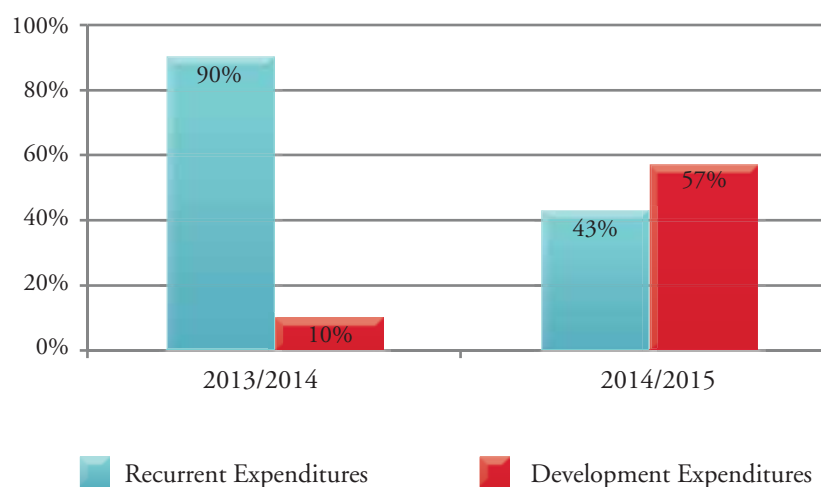
The estimates books and approved budget figures show that the Ministry of Education and Vocational Training's budget has increased from Tshs. 689.7 billion in 2013/2014 to Tshs. 794 billion in 2014/2015. This is a Tsh. 104.3 billion (15.1%) increase from the 2013/14 Ministry's budget. Out of this Tshs. 794 billion, 454 billion is allocated for Development and 340 billion for recurrent expenditures. This means the allocation for development expenditures has increased from Tshs. 72 billion allocated in the last fiscal year to Tshs. 454 billion this year, while recurrent expenditures has dropped from Tshs. 612 billion set aside last year to Tsh. 340 billion in 2014/15.

Figure 7: National budget allocations trend



The graphs above shows the 2014/15 Ministry's allocation for development expenditure rising to 57% of the total ministry's budget while that for recurrent expenditure's has dropped to 43% of the ministry's budget. This signifies a promising ratio between development budget and recurrent budget that have been reduced to 340 billion this year from 612 billion allocated last fiscal year. In 2013/14 allocation for development budget was only 10% of the total Ministry's budget while 90% went to recurrent expenditures!

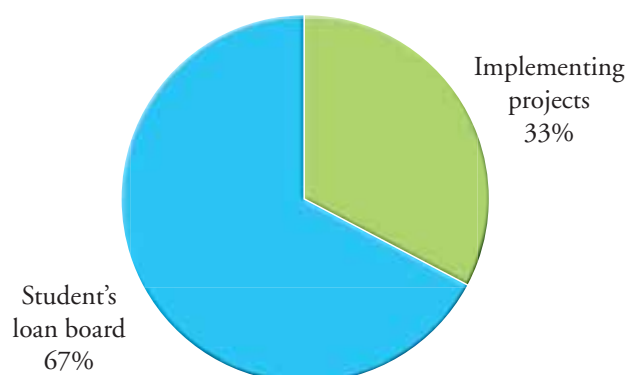
Figure 8: Ministry's Recurrent vs. Development Expenditures



However, caution is needed before applauding these approved figures. Although there is an increase in figures, but in fact the Ministry's development budget has been cut. The apparent increase is more of a procedural outcome than actual increase. It is the result of shifting Sub vote 7001 from Higher education - 270900 which in 2013/14 was treated as recurrent expenditure, which has been moved to sub vote 1003 (Policy and Planning, Development spending) in 2014/15.

According to budget estimate books, a total of Tsh. 306 billion out of Tshs. 454 billion set for development expenditures goes to the Higher Education Loans Board as students' loans. This is 68% of the total MoEVT's development budget. Therefore, in reality only 33% of the total development budget (Tsh. 148 billion) is left for implementing the ministry's development projects in 2014/15.

Figure 9: Ministry's Development proportion



The implication is therefore that, the lion's share that was referred as development expenditure is not going to real development expenditure but rather to Higher Education as loans to students for their recurrent expenditures. Whether students' loans should be treated as investments or not is open to discussion because the loans are interest-free and reclaiming has been rather ineffective.

Thus bearing this in mind, the Ministry still spends less in education projects than required and still spends much more on recurrent expenses. Is this an effective investment then? The answer to this question is left to the readers and the public at large, so read and your answer should be counted as an advice to the government.

Investing in Pre-Primary Education

Researchers generally agree that investing in early childhood education has the highest returns. As one Nobel laureate⁹ once said "early investments enhance equal opportunities and higher achievement at the same time; those seeking to reduce deficit and strengthen the economy should make significant investments in early childhood education". The question is however; as a country are we making adequate investments in early childhood education?

Although the importance of investing in early childhood education is expressed through different policies and programmes in Tanzania,¹⁰ the government has hardly put these expressions into actual investments. An analysis of the 2014/2015 budget estimates, enacted budgets, budget speeches of respective ministries and the sector itself shows that no specific funds have ever been set for pre-primary education.

PEDP III commits the government to improve the quality of pre-primary education by providing capitation grants of Tshs 10,000 per pupil per year and Tshs 20,000 per pupil with special needs. However, to date there is neither, any evidence of disbursing these funds from Treasury nor of being received in schools specifically for supporting to improve pre primary classes.

PEDP financial projections indicate¹¹ that government is required to construct 106,158 pre primary classrooms to get rid of overcrowded classes and centers by 2016; (60,606 classes must be constructed in 2014/15) Recruit 68,391 pre-primary schools teachers to attain the desired TPR of 1:25 by 2016 (about 7,300 teachers must be recruited in 2014/15 above the current ratio of 1:124)

9 Prof. James J. Hackman University of Chicago; Article; Invest in early childhood development; Reduce deficit, strengthen the economy

10 The Education and Training Policy (ETP) of 1995, Pre primary education curriculum, 2007, Vision 2025, Primary Education Development Program (PEDP) I – III etc

11 (PEDP III's needs analysis and financial projections.)

Projections further show the need to rehabilitate and furnish 4,201 pre-classrooms by 2016; construction of 3,000 playgrounds and 63,119 pit latrines for pre-primary classes by 2016. The projections also show that a total of 127,381 chairs and tables for pre-primary and primary teachers are to be procured by 2016 and a total of 336,162 desks for pre-primary teachers are to be procured by 2016.

However, these projections have been derived on the basic assumptions that; the government is committed to provide capitation grants of Tshs 10,000 per pupil per annum¹²; the average inflation rate be maintained at single digit over the period of PEDP III implementation; and that the domestic revenue collection increase to 19% of GDP by 2015/16. Furthermore, the nation was projected to attain a real GDP growth rate of 8.5% in 2015 (Budget Guidelines – 2012/13 – 2015/16) and would be committed to allocate up to 20% overall recurrent expenditure to the Education Sector.

This implies that a choice to invest in pre primary education by the government is extremely subjective. Though some provisions like allocating 20% of national recurrent expenditure, to education have been met, the basic ones like providing Tsh. 10,000 as capitation grants, increasing domestic revenue to 19% of GDP and maintaining inflation at single digit have remained highly elusive.

Will the projections be realized without specific funds? Does government practically understand the value of early childhood education and its relationship to economic and social growth? These questions require practical answers; it's not just a matter of expressing it in policies and programmes: it has to be translated into actual allocations and disbursements of funds too.

The Government should abide by the commitments made in PEDP III; translate promises to set aside 20% of funds to the education sector and at least 60% of the sector's budget to pre and primary education into fundable and implementable activities. Until then we cannot for sure claim to be making significant investments in early childhood education.

The insincerity on capitation grants

To improve access, equity, quality, capacity in governance and management of education; the government of Tanzania came up with two major programmes in the early 2000's. The Primary Education Development Programme (PEDP) in 2002, aimed at achieving Universal Primary Education (UPE) and the Secondary Education Development Programme (SEDP) in 2004.

To achieve these goals, the government committed to financially help public schools run themselves to quality performance by providing capitation grants. The commitment was to the tune of Tshs. 10,000 per pupil per year in primary schools and Tshs. 25,000 each student per year in secondary schools. The grants were meant for buying books, learning and teaching materials, construction and renovation and supporting schools' administration and management.

Although there have been some achievements in increasing GER, NER¹³ and the number of both primary and secondary schools, reports¹⁴ indicate that the allocation of capitation grants is also fraught with challenges mainly due to amounts allocated often being lower than planned budgets, and by delays in the reception of funds by schools. As a result, there were challenges that constrained the attainment of objectives and targets planned in PEDP and SEDP both I & II. For example, the rehabilitation of the existing classrooms and construction of new ones could not reach the target of classroom-pupil ratio (CPR) of 1:40 from the current 1:66 (2013). The shortage of desks is approximately 49.1% of the requirements.

12 Whether government has kept this commitment or not will be discussed fully in the next topic; the insincerity on capitation grants”

13 GER – General Enrolment Rate; NER – Net Enrolment Rate

14 PEDP SEDP Implementation reports

According to reports, the implementation of PEDP II and SEDP I was only around 55%. Schools received an average of Tsh. 5,500 as capitation for primary schools instead of the Tsh. 10,000 planned and Tsh. 13,500 instead of the Tsh. 25,000 planned for secondary schools. This implies that almost 46% of the goals in disbursing capitation were not attained. The table below elaborates on this point.

Figure 10: Capitation grants disbursements status

	Planned	Received	Deficit	Deficit ratio
PEDP II	10,000	5,500	4,500	45%
SEDP I	25,000	13,500	11,500	46%

But even after learning from past experience and introducing PEDP III and SEDP II, disbursement of capitation grants remains a huge challenge. For example, according to a survey conducted during the fiscal year 2013/14; the average amount which was received from the surveyed schools per pupil (primary level) was about Tsh. 2,700 instead of Tsh. 10,000 and Tsh. 11,462 per student (secondary level) instead of the expected Tsh. 25,000. The table below elaborates on this point.

Figure 11: Average capitation grant quarterly disbursements for Primary Schools

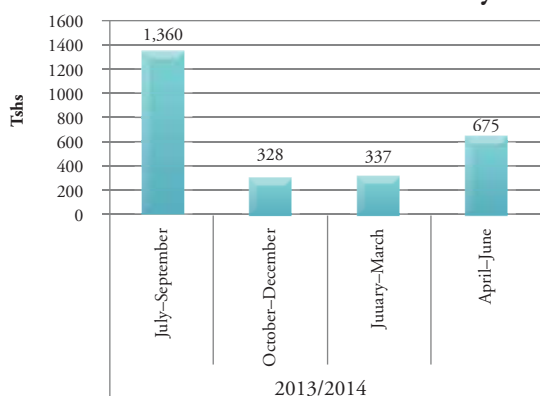


Figure 12: 2013/2014 Annual average capitation for Primary Schools

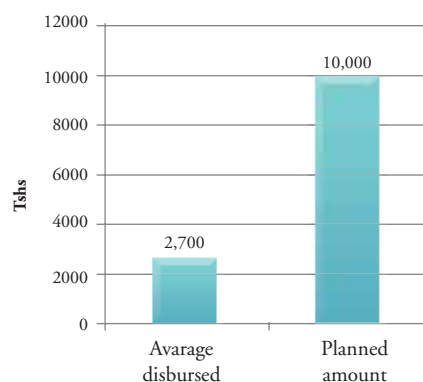


Figure 13: Quarterly average capitation disbursements to Secondary Schools

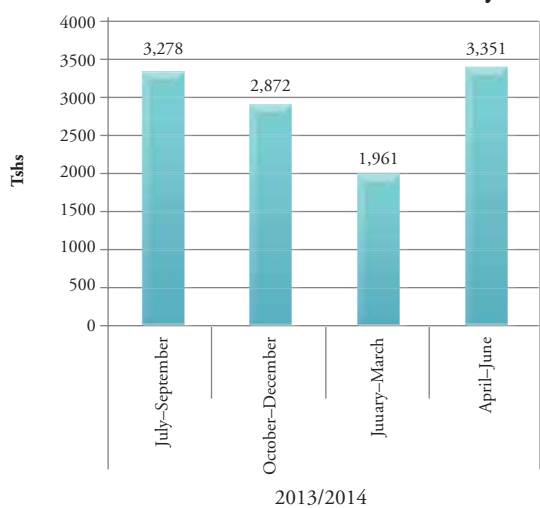
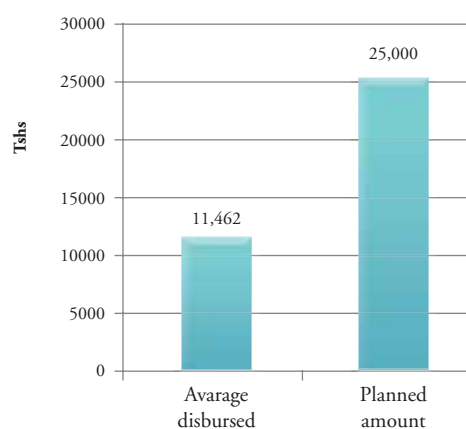


Figure 14: 2013/2014 Annual average capitation for Secondary Schools



Though it is contended that the deficit is sometimes caused by the direct purchase of books under the “Change ya Radar”¹⁵ scheme where 40% of capitation is also used, but the fact is the deficits have persisted since the introduction of PEDP and SEDP in the early 2000’s long before the “Change ya Radar” money was even known. This shows that the government is not quite serious on disbursing capitation grants!

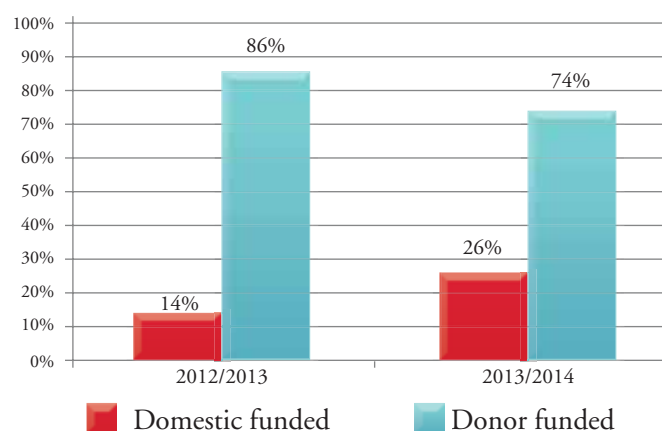
Education Sector’s funding addiction

Funds that finance the education sector in Tanzania come from four main sources¹⁶; Government domestic resources, General Budget Support; Project Support and; other stakeholders including parents, Non State Actors and the private sector. Unfortunately, the government only has information on the first three sources of funding but the contribution of other stakeholders, which is substantial, is not adequately captured.¹⁷

With the general budget support, money is given directly to the Government from donor government or international development aid like the International Monetary Fund through the Ministry of Finance for public spending. Project support aid on the other hand are development assistance funds used by donors to implement specific projects, with donors retaining control of the project’s financing and management.

Budget dependence has become a tradition in Tanzania; in 2012/2013 for example, the Ministry’s actual development expenditure was Tshs. 59.5 billion where 8.4 (14%) billion was from internal sources and 51.1 (86%) was from external funds (donor dependence). In 2013/2014 the development budget for MoEVT was Tsh. 72.5 billion of which only 18.8 (26%) billion was from domestic sources with the remaining 53.7 billion (74%) coming from donors.

Figure 15: Education Sector’s funding dependence



Even in special projects government depends on donors. For example in the 2014/2015 education budget, the government has allocated about Tsh 203.2 billion to implement Education Development projects for Primary and Secondary schools (PEDP III & SEDP II), but Tsh. 93.6 (46%) out of the total is expected from donors and only 109.6 (54%) of the total will be raised from domestic revenues.

15 The amount returned to Tanzania by the UK government after alleged doubt that the \$44 million (Sh70 billion) radar purchased from UK’s British Aerospace Engineering (BAE Systems) was tainted by corruption. It was decided that the reimbursed money be used on buying books.

16 PEDP III document page 40, Cap4; costing and budget framework

17 Household’s contribution to education funding is estimated to be equivalent to 32.1 percent of public education expenditure according to Unesco.

This extent of Budget dependence is a major constraint to implementing development projects. Donor funds normally come with complicated conditions and sometimes donors fail to disburse as promised. In 2013/2014, for example, the Ministry only spent Tsh. 14 billion (19%) of the total Tsh. 72 billion developmental budget. According to the Education Minister¹⁸ poor disbursement of funds from donors was the basic reason for the under-spending. Donors had promised to contribute Tsh. 53.7 billion on the budget but only gave Tsh. 8.3 billion, only 15% of what they had promised.

As if the previous years' experience did not matter, the ministry has again presented the same donors as financiers of over 71.1 billion for development project in the 2014/15 fiscal year's budget. The key question is: if donors failed to disburse 53.7 billion last year, what makes the government believe that they will deliver this time round?

The implication of depending on donors is that, government will be able to implement projects only if donors disburse the money and only to that extent. Can we now say whether we are effectively investing in education? Definitely NO! An investment becomes effective only if the funds are reliable, donors' funding cannot be relied upon as we have proven above.

Education sector's concerns in the CAG's reports

An effective investment does not end with effective resources allocations; it rather goes further to effective resources management and performance. To determine whether the government has been investing substantially in education, one needs also to establish the nature of spending and management of funds within the sector too.

On the financial statement of Local Government Authorities for the financial year ended 30th June, 2013; it was reported that capitation funds amounting to Tshs. 1,356 Million were received in 17 LGAs but not transferred to the respective schools for implementation of development and operational activities. This resulted into a delay in delivering the expected services to schools. It was also noted that, in four LGAs capitation funds amounting to Tshs. 498 Million were used to incur expenditure which were not of capitation nature, for instance payment of allowances.

It was further reported that, during the year under review, there was an unspent balance of Tshs. 1,138 Million in respect of 13 LGAs for Primary Education Development Programme (PEDP). Tshs. 21,869 million was also disbursed to LGAs in respect of SEDP activities aiming at improving quality, expanding school access and increasing school retention at the secondary school level. However, as at the year-end only Tshs. 11,207 Million (51%) was spent leaving a balance of Tshs. 10,661 million (49%) from 60 LGAs.

Selected reviews were made on the management of the Constituency Development Catalyst Fund activities in 66 LGAs and it was found that these LGAs had unspent balances of Tshs. 2, 591 Million. These funds were supposed to help LGAs foster development including education in their respective local areas.

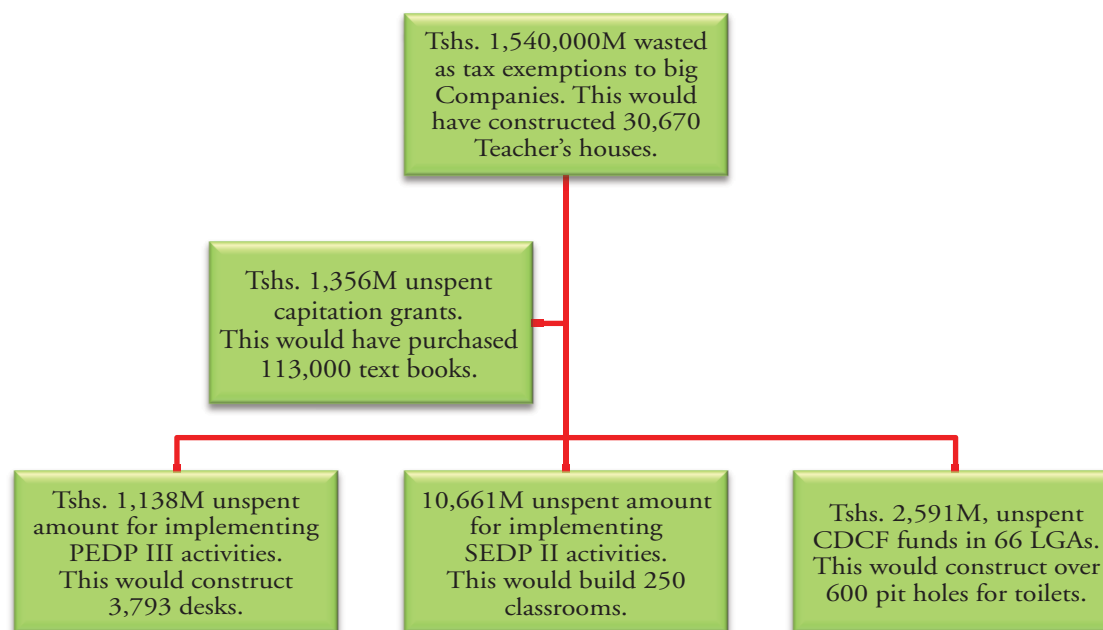
In addition to this mismanagement of funds within the sector which had caused failure in spending, the audit also reported that both primary and secondary schools had serious shortages of teachers which greatly affect the quality of education. The problem has led to the country's failure to meet the national target ratio of 1:45 (45 students per teacher). The trend shows that most of the teachers do not report to their working stations especially in hard to reach rural areas.

Had the total unspent amount as reported by CAG, that amounts to Tsh 16,244 Million been used to construct teachers' houses in remote areas, then a total of 464 houses would have been built. This would have narrowed down the teachers' housing deficit and encouraged their retention especially in rural areas with heavy infrastructure challenges.

¹⁸ Hon. Shukuru Kawambwa MOEVT, addressing the parliament in June, 2014.

One wonders how in a sector with so many financial challenges, so much money could go unspent? Can we say that our investment in education has been effective? Definitely NO! It is obvious that equal and quality education will not be attained if our management of allocated funds is so poor. Government should understand that under-spending and mismanagement of allocated funds is as bad as poor investment.

Figure 16: Audit findings on the state of financial performance of Central and LGA showing Education sector's financial performance, wasted revenue and social math's analysis.



Conclusion & Recommendations;

It is quite clear that the government's investment in the education sector still faces serious challenges. Though the efforts taken in 2014/2015 fiscal year to priorities the sector in terms of allocations, is commendable, we cannot say this investment has been effective. This report is a testimony to some gaps that need refilling.

An alternative view of investments in education is that they should be higher where the problems are greatest. It is essential therefore; the future investments within the sector consider real challenges that seriously affect learning and the quality of education. If improving equal access and quality demands investments in infrastructure, books, laboratories and teachers motivation as presented in the needs analysis, then development expenditure in these areas must be higher than the recurrent budget.

Specific programmes to support pro-poor schooling are essential as disparities in access exist according to gender and area of residence, and they decrease with successive levels of education. However, the most discriminatory factor in schooling patterns is families' level of income. Poor rural girls especially face the worst access and retention conditions. This should mean that the government should put greater effort to tackle inadequate education and allocate more funds for programmes for children of the poor who are lagging behind.

Much as researches show that inadequate education is eventually a problem for the whole society: thus when all is said and done, everyone ultimately benefits from diminishing the number of people with low and poor education. This is to say, education has a significant impact on social and human development, particularly on literacy, poverty, fertility, and maternal and child health.

To this end, allocations should also be harmonized with disbursements if the government really means what it preaches about its resolve realize equal and quality education for all. The case of diminishing capitation grants and donor funding disbursements is a bad omen for us as it puts the education sector at a great risk of not performing to the required level.

The Government should comprehend that real investments transcends resource allocations; valuable financing also requires effective resources management and performance. The Government should make use of and heed the CAG's reports' recommendations on the spending trends. It makes no sense to read about unspent amount at the end of every fiscal year while the sector is still mired in acute financial constraints.

Finally, though providing education remains one of the most important duties of any government, the public also has responsibility to influence access to high quality education for everyone. The public therefore needs to closely follow the investments trend within the sector to ensure good educational infrastructure is in place for lifelong learning. The private sector as well as nonprofit organizations should also provide additional supply instead of leaving everything to the government.

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