Administration of the Capitation Grant and Its Repercussion on Equity on Primary Education Service Delivery in Tanzania: The Case of Selected Councils

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Abstract
In the context of financing and investing in education, this study broadly examined the extent to which administration of capitation grant has improved equity in its usage on the primary education service delivery in Tanzania. This study used a case study design to allow deeper analysis of the phenomenon under question. The methods of data collection were interview and documentary reviews. The sample size was 136 respondents purposively selected. The findings reveal that enrollment in primary schools has increased but the capitation grants disbursed is not adequate to curtail inequities and social exclusion in primary schools because the capitation grants were not timely disbursed and insufficient compared to what was stated in Primary Education Development Policy (PEDP). This study has found that the implementation of capitation grant policy did not reflect conditions on the ground in practice, in that the stated amount of funds in the policy falls far short of what is needed to provide a very basic set of learning materials such as books and chalks. Budget allocations for districts do not follow the official criteria, the full budgeted amount is not released, and the full amounts released do not get to schools in Dar es Salaam, Songea, Morogoro and Dodoma Regions in Tanzania. The findings also indicate greater inequity in book to pupil ratio as well as the capitation grants allocated across the school in Regions. In order to improve equity in disbursement and usage of capitation grants in primary schools, this study recommends that the full amount of capitation grants stipulated in the policy should reach schools in predictable and timely manners. Schools should report in a transparent manner, establishment of equalization principle so that equity in primary education is achieved as based on economic differences within the regions, so that the well-off regions can finance the primary education through local taxation while the capitation grants is given to primary schools in socially and economically disadvantaged regions to realize equity in usage of it.

INTRODUCTION

The abolition of school fees especially at the basic education level has been adopted by many countries as one of the key policy interventions for influencing education outcomes (USAID, 2007). Malawi represents one of the first Countries to adopt the policy of school fees abolition. Also, Madagascar introduced school grants in schools in the years of 2002 to 2003 as part of the abolition of school fees. Grants were given to both public and private primary schools, and were used to finance a limited amount of education supplies and small repairs (Fredriksen, 2007; Haki Elimu, 2003; URT, 2018a).

Other countries in Africa that also abolished school fees and introduced capitation grants in the 2000s include Lesotho, Kenya, Mozambique and Zambia (Al-Samarrai & Zaman, 2007). In Ethiopia for instance, the annual grant per student was 10 “Birr” for grades 1-4, 15 Birr for grades 5-8, and 20 Birr for grades 9-10. These recommended minimum figures seem to match the annual school fees that

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used to prevail. The size of the grant in Kenya was fixed in January 2003 at the equivalence of about US$14 per pupil. This was considered to be the very minimum amount needed for running schools and for providing the minimum teaching and learning materials required (IBID). At the time of introduction in 2002-03 in Madagascar, the capitation grant for school supplies and repairs was the equivalent of US$ 1 per pupil. In Uganda, the grant provided the equivalent of about US $4 per year per pupil in Grades 1-3 and US$6 for Grades 4-7 (Fredriksen, 2007; Haki Elimu, 2011; Makongo & Rajani, 2003; URT, 2018a).

The impacts of capitation grant in Africa as many studies have been conducted on the effects of School Fees Abolition Initiatives (SFAI) on education outcomes. Countries that have taken the bold step to eliminate school fees and other indirect education costs saw a surge in total enrolment in the year following the abolition. Malawi dissolved fees in 1994 and as a result, enrolments increased by approximately 51%; Uganda abolished fees in 1996 and experienced approximately 70% increase in enrolments (UDEA, 2007). In 2001, Tanzania abolished fees, which resulted in a rapid increase in the net primary education enrolment rate from 57% to more than 100% in 2020 (Haki Elimu & REDET, 2006; URT, 2018a).

In Kenya, the elimination of fees resulted in 1.2 million additional students entering the school system (ADEA, 2018). Of outmost importance within these enrolment figures are enrolment rates among the disadvantaged children (girls, orphans, and children in rural areas) which experienced rapid increases and thereby widening access to education (Kattan, 2006). Evaluation results also indicate that these programs have led to significant reduction in both school dropout and repetition rates. The most comprehensive programs, such as Mexico's Progresa, has contributed to the reduction of child labor, increased educational attainment, and improved health and nutrition for the poor (Tanzania Education Network, 2018). Although capitation grant was identified to have a positive effect on enrolment, the School fees abolition intervention may have a negative effect on the quality and equity of education (Tanzania Education Network, 2018; USAID, 2007).

The increase in enrolment figures following school fees abolition are more likely to overwhelm the available supply of schools, teachers, and education materials available within schools. In Malawi for instance, after the abolition of school fees, the ratio of pupils to classroom increased to 119:1, the ratio of pupils to teachers also increased to 62:1 and the ratio of pupils to text books increased to 24:1. Similarly, expenditure per-pupil fell approximately by $12 per year for primary school students (Kattan, 2006; Tanzania Education Network, 2018; USAID, 2007). Anecdotal evidence from Malawi also indicates that elimination of school fees even reduces the willingness of communities to provide voluntary support for local schools as local leaders interpret abolition of school fees as central government’s assumption of full financial responsibility (Kattan, 2006; URT, 2010). Studies by Ghana National Education Campaign Coalition (GNECC) in 2006 showed similar findings. Parents’ refused to make monetary contributions towards school development and the maintenance of their wards at school which in long run the purpose of increasing equity remains uncertain.

In Tanzania, capitation grant for primary education service delivery was introduced under a World Bank-supported program in January 2002 (URT, 2018a).The capitation grant creates a simple mechanism to have funds reach the school level for equity and in long run quality improvements (Policy Forum, 2009; Rajani, 2009; URT, 2018b). In other words, money follows pupils from well off and poor families. Its primary aims include replacing revenue lost to schools because of the abolition of fees by making real resources available at the school level (Uwazi, 2010). Flows of funds are shortened between sources of funding and their beneficiaries (Hallak & Poisson, 2007).

The capitation grant helps to ease supply side constraints to education, because it assures the availability of more learning and teaching materials (IBID). It is a formula-based structure, which was designed to avoid disparities in fund disbursements which, historically, have been extremely large in Tanzania (Rajani, 2009). If the school system wishes to allocate more funds to primary school children, the formula can be designed to ensure that schools with a higher number of primary level
children get more funds (Arunatilake, Jayawardena, & Weerakoon 2009; Tanzania Education Network, 2018).

Starting from 2002, each public primary school in Tanzania was to receive Tshs. 16,000 (about USD 10 at this time current exchange rate) for every enrolled child every year as a capitation grant until 2007 when the first Primary Education Development Programme (PEDP) ended (IBID). PEDP II (2007-2011) continued to recognize the importance of the capitation grant, although it reduced it to Tshs. 10,000 (about USD 7 at the current exchange rate) per enrolled child (Twaweza, 2013).

As capitation grant disbursements aim to ensure the availability of learning and teaching materials in schools, its output may not be realized if effective and well-regulated structures are not in place. In fully decentralized systems, the allocation of funds to each school is published and accessible for public scrutiny. The budget proposals, expenditure allocations and financial outlays of each school may be examined by any interested party. Therefore, provided the proper systems of checks and balances are in place, all those who handle funds for schools must do so in an accountable manner (Levacic & Downes, 2004; URT, 2017). At the same time, one could also argue that the introduction of formula funding and the delegation of spending decisions to the teachers and parents can increase the possibility of fraud, as many more people have direct access to the funds (Hallak & Poisson, 2007). Thus, fraud may occur at school level where money intended for school use is diverted for the personal benefit of individuals, either in cash or in kind (Levacic & Downes, 2004).

In Tanzania, a lot of money is transferred from the central government to primary schools for example; between 50 billion Tanzanian shillings during the year 2009/10 to more than 80 billion shillings in 2011/12 was allocated as capitation grant for primary education in Tanzania (Uwazi, 2010). This plan builds on earlier efforts at implementing fee-free basic education in Tanzania-anchored on the National Inclusive Strategy (2009-2017) and coincides with Sustainable Development Goal number four of inclusive and equitable quality education and promotes lifelong learning opportunities for all (Tanzania Education Network, 2018). In this case, URT (2018) notes that there was inadequate transparency around the capitation grant money usage (Uwazi, 2010). So this paper intends to examine the extent to which disbursement and usage of capitation grants in primary schools have adhered to the principle of equity taking into account socio-economic differences of pupils and their regions in Tanzania.

Research Objectives

The general objective of the study was to investigate the state of equity of the capitation grant usage in primary education service delivery in Tanzania. Specifically, the study aims to: (i) assess the extent to which capitation grants in primary schools has ensured equity in primary education service delivery and (ii) to examine the challenges (if any) that have undermined equity in utilization of capitation grant at primary school levels in Tanzania and offer recommendations so that equity in capitation grants expenditure can be realized at primary schools in Tanzania.

Research Questions

1. To what extent is capitation grant in primary schools ensuring equity in its usage in Tanzania?
2. What are the challenges (if any) and recommendations to enhance equity in capitation grant expenditure in Primary school service delivery in Tanzania?
Empirical Literature Review and Theoretical Framework

The Concept of Administration and Equity: Operational definitions

According to Mosha (2006) equity is a higher-level goal than equality. The main objective of equity driven policies is to correct imbalances in the system so that everyone receives a high quality education. Strategic reforms should therefore focus on correcting disparities in performance for the education provided especially in urban versus rural schools and in advantaged versus disadvantaged schools (IBID). In this case therefore, equity means everyone can be helped to do better in whatever one is best at, thus equity focuses on improving the methods of teaching that are designed to empower often condemned students to gain hope and opportunity through schooling. It involves also to encouraging competition, not as means of seeing who crosses the line of success first, but rather to motivate every pupil in primary school to attain better academic results. In this case, after the abolition school fees in primary schools in Tanzania, the government introduced capitation grants with the objective of improving equity by recognizing that individuals who receive primary education are not equal as such fund allocation must provide room for support to disadvantaged individuals (Lewis, 2006).

In this study, administration of capitation grants means adequacy and timely allocation of the capitation grants for primary education service delivery in Tanzania so that to ensure equity in primary education service delivery which is broadly understood in this study as giving equal opportunity to pupils for schooling with adequate learning and teaching materials so that they progressively pass the examination for further education in secondary schools.

In this regard, the introduction of the capitation grant was expected to allow children from all wealth backgrounds to go to school and replacing revenue lost by schools due to the abolition of school fees and contributions. Capitation grant is also intending to reduce social exclusion so that children from poor households can now afford to attend schools. Net enrolment rates rose sharply from less than 60 percent of eligible school age children in the year 2000 to more than 100 percent since 2014 (URT, 2007). Primary Education Development Programme recorded other successes as well, 36,641 classrooms were constructed between 2002 and 2006; and between 2001 and 2009, teaching staff increased by 45,555 in 2009. The Capitation grant of $10 provided for every child and introduced since 2001 has become inadequate due to the long-time lapse and the reduced value of the amount. While a dollar in 2001 was equivalent to 10,000 Tanzania shillings (Tshs), today a dollar is 2300. In real terms, the amount has reduced to about $5, in view of the fact that the child does not directly receive the $10 presently (URT, 2018b).

According to the budget call circular for 2018/2019 councils were expected to transfer an amount of the of minimum 3,000 Tsh. (or 6,000 Tsh.) per student as an additional capitation grant resources. The total amount calculated as capitation grant from councils to schools was to be calculated on the basis of the estimated number of students enrolled in the school (URT, 2013; UTR 2018a). As per guidelines, this implies that the schools should have received 8,000 Tsh or 11,000 Tsh per student enrolled. Thus, equity in disbursement of capitation grant in this paper is construed to mean whether funds allocated as capitation grants cater for the learning requirements of each pupil stipulated in capitation breakdown such as adequate textbooks, chalks, exercise books, pen, pencils, examination and papers. This is in long run resulting into good academic performance in primary school examination. Also, equity in capitation grant usage in this study implies timely and equal disbursement of the funds to primary schools reflecting economic differences of the regions in Tanzania.

Few studies have been undertaken on capitation grants. However, the studies like REPOA and Ministry of Finance, (2004), Haki Elimu (2007); Policy Forum (2009) Uwazi (2010) Claussen and Assad (2010); Haki Elimu (2011) and URT (2018a) have focused mainly on the problems of grant disbursements from central government to local government authorities (LGAs) and schools. Meanwhile, a study conducted by Manara and Mwombela (2012) dwell on the governance of
capitation grants in primary education service delivery in Tanzania. This study concluded that some Council had average spending, for instance, Morogoro Municipal and Kondoa district councils as well as other Municipal councils such as Songea and Mbeya have lower spending. Also, studies found that governance of disbursed funds at the school level is equally important. Nevertheless, studying the usage and adherence to equity of the funds that reach primary schools is equally important as scholars such as Galabawa (2005) argues that greater investment in education can lead to great returns, if such investment results in acquisition of skills which the labour market demands. This study seeks to shed light on the extent to which capitation grant in primary schools has increased equity notwithstanding the chronic delays in its disbursements from the Central government to primary schools. Therefore, this study was of significance because successful and sustainable investment in education needs to adhere to the financing principles such as equity. Thus, achieving broad based primary education by different pupils with different social and economic backgrounds is likely to have long-term on improving the equity of income distribution in Tanzania.

Theory Guiding This Study

This study was anchored on equity theory developed in 1963 by John Stacey Adams. The Scholar introduced the idea that equity is a key component to motivate individuals (Adams, 1983; Skordoulis et al., 2020; Preuss et al., 2020; Yin, 2020). Equity theory is based on the idea that individuals are motivated by fairness, and if they identify inequities in the input/output ratios of themselves and their referent group, they will seek to adjust their input to reach their perceived equity. Adams suggested that the higher an individuals’ perception of equity, the more motivated they will be, and vice versa. In other words, if someone perceives an unfair environment, they will be not motivated (ibid). So the theory was used in this study to examine whether capitation grants promote equity in primary education service delivery to school pupils and how inequities (if any) caused by delay and inadequate just to mention a few de-motivate pupils in Primary education service delivery in Tanzania.

METHOD

This study presents the data on the extent to which equity as one of the principles in financing education under capitation grant disbursement is achieved based on regions such as Dodoma, Dar es Salaam Region, Morogoro Region (Morogoro Municipality), Songea Region (rural districts), and Shinyanga Region (rural region) that were purposively selected to representative sample of the regions in Tanzania so that to understand rural and urban flavors with regard to capitation grants usage in primary schools. Also, some of the empirical cases and examples were cited out of these regions.

This study employed a qualitative research approach to obtain in-depth and required information for the study. The study adopted a case study research approach. The target was to conduct a detailed investigation on whether capitation grant has improved equity in primary education service delivery in Tanzania. Furthermore, the case study design was preferred because it allowed an exploration of a situation using multiple methods of data collection (Kothari, 2004). The study was conducted in Dar es Salaam Region (Urban) and Morogoro Region (Urban region) that were selected purposively to as to find out whether equity in capitation grant usage in primary schools in Tanzania is realized.

This study was conducted in Dar es Salaam particularly Temeke and Ubungo Municipalities, Morogoro Municipality as cases under the study which were purposefully selected among 169 LGAs in Tanzania. The reason behind this selection was based on the following reason: The capitation grants implementation status in the Tanzania primary schools reveals these local councils that are not performing well with capitation grants. The target population for this study through which data were collected was basically the Teachers, Parents and Pupils. The data were collected from a total number of 136 respondents of whom 50 respondents constituted the ordinary teachers from primary schools. Sixteen head teachers, 20 parents and 40 pupils, 10 school committee chairpersons who were
purposefully selected given the number of employees they supervise. The Table 1 below presents the sample size and its distribution.

<table>
<thead>
<tr>
<th>S/N</th>
<th>Respondents’ Categories</th>
<th>No. of Respondents</th>
<th>Total No. of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Primary schools teachers</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td>2</td>
<td>Head teachers</td>
<td>16</td>
<td>16</td>
</tr>
<tr>
<td>3</td>
<td>Members of Primary School committees</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>(Committee Chairpersons)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Parents</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>5</td>
<td>Pupils</td>
<td>40</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Total number of respondents</td>
<td>136</td>
<td>136</td>
</tr>
</tbody>
</table>

Source: (Field data: January, 2020)

This study employed purposive sampling technique in selection of respondents who were ordinary staff and heads of departments. This was done mainly to enable the study have a good and reasonable number of respondents to represent the whole council. Parents were purposively included in the sample because they are directly responsible for paying various school contributions once their children were in need of for example exercise books despite introduction of capitation grants in primary education services delivery. Therefore, parents were rich informants on whether they were not contributing of paying books for their pupils. Students were included in this study because they faced inadequacies in books, exercises book when capitation grants were inadequate. Thus, they were rich informants and provided information on availability of learning materials in primary schools. Teachers were involved in the study because they were key players of the day to day primary education service delivery. They are also involved in monitoring school academic performance of the students.

An in-depth interview was employed to collect data from 50 teachers in primary schools who were picked from 10 purposively selected departments in order to obtain detailed information for the study. An in-depth interview was adopted to heads of primary schools for the purpose of collecting adequate information from them as they are responsible for ensuring that capitation is effectively used in their respective primary schools. Open ended interviews were used to collect reliable data about the study. Open ended interview enabled participants to give their opinions on capitation grants usage and the challenges encountered in using capitation grants in primary education service delivery. The interview sessions were held between the researcher, pupils and teachers. From these respondents, the researcher got information on the capitation grants and its implication on equity. The researcher administered interviews in person after visiting them for prior notice. All interviews were conducted with confidentiality so as to avoid victimization of respondents.

Questionnaires were administered to collect data from 136 respondents selected purposively from 10 departments as listed in Table 1 and explained above. The application of this method in data collection was important in reaching a large number of respondents in a short period of time. On the other hand, the usage of questionnaires helped in collecting the quantifiable data for this study.

Furthermore, various documents were reviewed to facilitate a deeper understanding to the matter in question. Documents reviewed include but not limited to the following: government reports, guidelines on the utilization of capitation grants and other relevant information obtained from the council related to the topic under the study. In this study, documentary review was used to facilitate collection of information from official documents available in the Ministry of Education, Science and Technology as well as Primary Schools. The documents included school books, government reports, and examination results documents. These documents helped to collect data on the usage of capitation grants. According to Kombo and Tromp (2006) the documentary search provides insights and in the context of this study on how capitation grants has ensured equity in primary education service.
delivery by corroborating to the evidences obtained from other methods and sources of data such as interviews.

In data analysis, the data collected through documentary review were qualitative in nature and were analyzed thematically. According to Kombo and Tromp (2006) themes refers to topics or major subjects that come up in the discussion and this form of analysis categorized the related topics. Thus, in using this type of qualitative data analysis, the major concepts or themes were identified in this form the researcher reviewed the documentary data and identified information that is relevant to the research questions and specific objectives stated in this study. The method used was associated with developing a coding system based on the collected data from documents and the major issues topics to be covered and as well as intensity through which the frequency of idea, word and description that appeared (Kombo & Tromp, 2006).

Also the coded materials were placed on the major themes or topics identified and all materials relevant to the research question were organized and placed around the relevant question under the study. Also some direct quotes from respondents in the reviewed documents were presented in data analysis and discussion. In analyzing the data collected from the field, this study employed both qualitative and quantitative analysis. Content analysis was adopted in analyzing the data obtained from documentary review, in-depth interviews and open-ended questionnaires. Under this technique, data were systematically classified into defined categories comprising patterns of related information sub-themes. This method of data analysis facilitated the making of inferences from the qualitative data. On the other hand, with the aid the Statistical Package for Social Sciences (SPSS), descriptive statistics (tabulation) technique and cross-tabulation were used to analyze the quantitative data that were mainly obtained from questionnaires. Also, the coded materials were placed on the major themes or topics identified and all materials relevant to the research question were organized and placed around the relevant questions under the study. Also, some direct quotes from respondents and in the reviewed documents were presented in data analysis and discussion of the findings.

RESULTS AND DISCUSSIONS

Adequacy of Capitation Grants in Primary Schools in Tanzania

Assessing equity in capitation grant expenditure for primary service delivery in Tanzania was based on assessing the adequacy of capitation grants to pupils and timely disbursement of capitation grants. The extent to which capitation grant was adequate in primary secondary schools. This sub-section examined the extent to which capitation grant was adequate to primary schools.

Table 2. Responses on Adequacy of Capitation Grants in Primary Schools

<table>
<thead>
<tr>
<th>Responses</th>
<th>Primary School teachers</th>
<th>School committee members</th>
<th>Pupils</th>
<th>Parents</th>
<th>Head teachers</th>
<th>Total No. of responses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capitation grants are adequate</td>
<td>20 (40%)</td>
<td>5 (50%)</td>
<td>20 (50%)</td>
<td>5 (25%)</td>
<td>8 (50%)</td>
<td>58 (42.7%)</td>
</tr>
<tr>
<td>Capitation grants are not adequate</td>
<td>30 (60%)</td>
<td>5 (50%)</td>
<td>20 (50%)</td>
<td>15 (75%)</td>
<td>8 (50%)</td>
<td>78 (57.3%)</td>
</tr>
<tr>
<td>Neither</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>Total No. of respondents</td>
<td>50 (100%)</td>
<td>10 (100%)</td>
<td>40 (100%)</td>
<td>20 (100%)</td>
<td>16 (100%)</td>
<td>136 (100%)</td>
</tr>
</tbody>
</table>

Source: (Field data, January 2020)
The findings presented in Table 2 indicates that the capitation grants disbursed to primary schools by the central governments was not sufficient to Carter for learning materials and facilities in primary schools. This was noted by 78 (57.3%) respondents who stated that the capitation grant was not sufficient to ensure equity in primary schools in Dar es Salaam, Dodoma Municipality and Morogoro Municipality Tanzania.

In fact, the capitation grant for public primary education in Tanzania is meant to provide money for teaching and learning materials for pupils enrolled in public schools (United Republic of Tanzania, 2006; 2018). Specifically, this grant funds on school level expenditures is on facility repairs; textbooks, teaching guides, supplementary reading materials; chalk, exercise books, pens, pencils, administration materials and examination paper, purchase and printing. Increasing resource flows and other support to the education sector is necessary to give poor people greater access to quality education.

Also, some scholars argue that it is necessary to translate those resources into basic services that are accessible to the poor (Barrera, 2009; Galabawa, 2007). Funding should also be cost based; allocations should be derived from the analysis of the costs involved in providing education across a variety of contexts and addressing differentiated problems. Allocations also act as incentives; they are meant to encourage schools and individuals to act in line with agreed upon educational policies. In this regard, the capitation grant for primary education service delivery in Tanzania is meant to provide money for teaching and learning materials for pupils enrolled in public schools (URT, 2006). The allocation of Tshs. 10,000/= per pupil per annum is to be used according to the breakdown as Table 3 illustrates.

<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Capitation Expenditure Items</th>
<th>Allocation in Tanzanian shillings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Textbooks, teaching guides, supplementary reading materials</td>
<td>4,000/=</td>
</tr>
<tr>
<td>2</td>
<td>Chalk, exercise books, pens, pencils</td>
<td>2,000/=</td>
</tr>
<tr>
<td>3</td>
<td>Facility repairs</td>
<td>2,000/=</td>
</tr>
<tr>
<td>4</td>
<td>Examination paper, purchase and printing</td>
<td>1,000/=</td>
</tr>
<tr>
<td>5</td>
<td>Administration materials</td>
<td>1,000/=</td>
</tr>
<tr>
<td><strong>Total capitation grant per pupil</strong></td>
<td></td>
<td><strong>10,000/=</strong></td>
</tr>
</tbody>
</table>

Source: (URT, 2018).

Even though the number of students increased dramatically, the availability of text book remain slightly unimproved too. In 2017, the textbook to pupil ratio was reportedly 1:3 compared to 1:20 in 2000 (URT, 2017). However, the basis on which this claim is made is still far-fetched because Dodoma Municipal Reports (2009, 2018) indicate that the proposed national book to pupil ratio is 1:1 but in practice, the pupil to book ratio remains with mixed results in Dodoma Municipality. For example, the book to pupil ratio was 1:12 which presupposes that there severe shortage of books despite the capitation grants being introduced since 2002. Furthermore, in 2009, only fifty percent of the pupils who sat for the PSLE qualified to proceed into secondary schools (URT, 2013).

The Primary Education Development Programme I (2002-2006) and the PEDP II (2007-2011), the government revised the US dollar to make the grant Tshs 10,000, which was equivalent to less than 7 US Dollars in mid-2010. The schedule of administration of the indicates that the policy that accommodated much of this success stated that the capitation grant to each school should be equivalent, in Tanzanian shillings, to 10 US dollars per enrolled pupil. Each shilling disbursed to the school should be used for facility repair, purchase of learning materials, stationery, and also to support administrative expenses (such as that of examination).
Moreover, statistics for the regions show a considerable variation in performance. Some regions are good performers with more than 70 percent of pupils passing, while others, such as Shinyanga with just over 30 percent passing. Similarly, Basic Education statistics (219) indicated that only ten regions namely Dar es Salaam, Arusha, Iringa, Kagera, Pwani, Mara, Kilimanjaro, Tanga, Morogoro and Mbeya had national average pass rate that is from 50% and above in Primary School Examination results while eleven regions such as Rukwa, Ruvuma, Mtwara, Kigoma, Dodoma, Singida, Mtwara, Tabora, Manyara, Lindi and Shinyanga pass rate was below the national average pass rate (below 50%). The poor academic performance in primary schools and the large number of pupils completing primary school without sufficient qualifications to proceed into higher levels of education raises questions as to whether the Primary Education Development Programme and Capitation grants in particular has created new forms of inequity and social exclusion. It also raises questions about the role of the capitation grant in improving quality of primary education service delivery in Tanzania.

In the same vein, most capitation grant expenditures in primary schools are not in line with capitation spending earmarks. As one head teacher in Songea Municipal Council stated that, “it is difficult to comply with capitation grant guidelines because the money received is very little and released very late.” This implies that certain capitation items may no longer be needed when the money is deposited in the school account late and/or not disbursed in its entirely, which prompts the school administration to alter the capitation grant conditions in order to meet the current school needs.

### Availability of Text Books in Primary Schools

Responses on whether capitation grants ensured availability of books in primary schools. This study thought to examine whether capitation grants ensured availability of books in Primary Schools. The responses on availability of books were as presented in Table 4.

<table>
<thead>
<tr>
<th>Responses</th>
<th>Primary School teachers</th>
<th>School committee members</th>
<th>Pupils</th>
<th>Parents</th>
<th>Head teachers</th>
<th>Total No. of responses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capitation grants has ensured availability of books</td>
<td>10 (20%)</td>
<td>5 (50%)</td>
<td>20 (50%)</td>
<td>10 (50%)</td>
<td>8 (50%)</td>
<td>53 (39%)</td>
</tr>
<tr>
<td>Capitation grants has not ensured availability of books</td>
<td>40 (80%)</td>
<td>5 (50%)</td>
<td>20 (50%)</td>
<td>10 (50%)</td>
<td>8 (50%)</td>
<td>83 (61%)</td>
</tr>
<tr>
<td>Neither</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total No. of respondents</td>
<td>50 (100%)</td>
<td>10 (100%)</td>
<td>40 (100%)</td>
<td>20 (100%)</td>
<td>16 (100%)</td>
<td>136 (100%)</td>
</tr>
</tbody>
</table>

Source: (Field data January, 2020)

The study findings presented in Table 4 indicate that books in primary schools were not adequate as noted by 83 (61%) respondents. The findings give the impression that the capitation grants disbursed to primary schools has not been adequate to ensure availability of books in primary schools. In fact, availability of text books is critical to learning and the capitation break down indicates that 4000/= is required to be used for buying textbooks, teaching guides and supplementary readings materials. However, the survey findings and documentary data show that in most primary schools, text books are lacking. The average pupil to text book ratio is 5 m to 1 in lower primary school classes and 6 to 1 in
upper primary school classes. Across schools, there is major variation in the availability of books. At 2:1, the pupil to text book ratio at Mlimani Primary School is one of the best among the surveyed schools (Mlimani Primary School Library Information, 2019).

This is relatively better situation because most pupils in the school bring books purchased for them by their parents, and not because the school is better funded with capitation grants. At Kunduchi Primary School, the pupil book ratio for the whole school and across all subjects is 10:1; at Tandika’s Upper Primary School, it is 15:1. At Bunju A, for some subjects the pupil: book ratio is as high as 45:1. These findings corroborate with URT (2018) who notes that at the extreme, the head teacher at Mbagala Primary School reported that in its upper primary schools, only teachers have text books (URT, 2018). As the case in Mlimani Primary School in Dar Es Salaam, some schools are now taking matters into their own hands.

Furthermore, this study noted that the head teacher at Kunduchi Primary School said that the school has requested parents of pupils in grades 4 and 7 to buy books for their children. So this raises the question on whether students coming from poor social economic background will be able to have learning materials such as books, if their parents initially could not afford to pay school fees. Similarly, it is obvious that the books cannot be bought. It is now noted that the inadequacy of capitation grants has aggravated inequity among the Primary school pupils as those from rich and well educated families buy books and also get the capitation grants which is not the case to poor pupils who depend heavily on the capitation grants even though capitation grant is inadequate to provide adequate books in primary schools.

In the same vein, the total amount of capitation grant has declined; the question asked was whether the amount was adequate to meet basic needs for learning. As shown in Table 4 above on the capitation break down, 40% of the capitation grant or Tshs 4,000/= is meant for text books and teacher guides covering the full range of subjects, including English, Mathematics, Kiswahili, Geography, Civics and Vocational Skills. Going by the price list of approved textbooks for instruction in primary schools established by one company in 2008 to 2019, this money allows a school to buy, at most, one text book per pupil, as prices range between 3,500 shillings and 5,000 shillings.

There were also books that are more expensive. If children study six subjects, six books are required at a minimum, costing Tshs 38,900. Assuming that text books last for three years (this is an optimistic estimate for books that are used intensively), an allocation of Tshs 13,000 per annum would be needed for text books alone. So even if the Tshs 10,000 per pupil capitation grant were disbursed in full, which is not the case, Tshs 4,000 would still be grossly insufficient to purchase a minimum set of text books. One teacher in Shinyanga district council from Tinde Primary school had the following to say on capitation grants:

“We do receive the capitation grant, but it is a very small amount compared to the actual cost. It is also smaller under the former PEDP than it was during PEDP I. For example, last year, my school received about 4,500 Shillings per pupil. This money comes in small installments that make it difficult for us to organize procurement. In December of last year (2019) for example, we received 187,000 shillings—what would that buy for my 427 pupils?” (Interview, January, 2020).

The Timing of Capitation Grant Disbursements in Primary Schools

For planning purposes, capitation grants need to be predictable, the amount needs to be reliable and the disbursements need to arrive on time. Money arriving at the school at the end of the school year can no longer be used to benefit students. The findings are presented in Table 5.

The findings presented in Table 5 indicate that there was a general overview that capitation grants were not disbursed on time in primary schools in the studied locations. This view was shared by
69(50.7%) of all 136 respondents. These respondents noted that the capitation grants were disbursed after one or two months in primary schools which hindered proper utilization of capitation grants.

Table 5. Responses on Timely Disbursement of Capitation Grants in Primary Schools

<table>
<thead>
<tr>
<th>Responses</th>
<th>Primary School teachers</th>
<th>School committee members</th>
<th>Pupils</th>
<th>Parents</th>
<th>Head teachers</th>
<th>Total No. of respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capitation grants were timely disbursed by Central Government</td>
<td>25 (50%)</td>
<td>6 (60%)</td>
<td>30 (75%)</td>
<td>0 (00%)</td>
<td>6 (37.5%)</td>
<td>67 (49.3%)</td>
</tr>
<tr>
<td>Capitation grants were not timely disbursed</td>
<td>25 (50%)</td>
<td>4 (40%)</td>
<td>10 (25%)</td>
<td>20 (100%)</td>
<td>10 (62.5%)</td>
<td>69 (50.7%)</td>
</tr>
<tr>
<td>Neither</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total No. of respondents</td>
<td>50 (100%)</td>
<td>10 (100%)</td>
<td>40 (100%)</td>
<td>20 (100%)</td>
<td>16 (100%)</td>
<td>136 (100%)</td>
</tr>
</tbody>
</table>

Source: (Field data, January, 2020)

The findings corroborate with Public Expenditure Tracking Survey which noted that unfortunately, late disbursement of capitation grants, and the capitation grant arriving in small amounts rather than in meaningful amounts, appear to be the rule rather than the exception. According Public Expenditure Tracking Survey of Primary and Secondary Education (2018), one Head Teacher’s in Dodoma Region with experience with capitation grant usage had the following to say:

“We have more than 1,000 pupils in this school. At the moment there are 16 teachers in total. We receive a capitation grant, but it comes in installments and sometimes it is much delayed. Besides that, it is not enough. What we do is that we ask vendor of books to sell us books on credit and we pay when the money comes. We are thankful that they understand and trust that we will pay them. Book prices vary. For last year, for example, the cheapest was 3,000 shillings; on average the price is around 5,800 shillings. Since we cannot buy enough books, the pupils have to share the few we have. At the moment, the book to pupil ratio is 1:9 in some classes, and in others it is 1:10. They have to use them in class only and when the classes are over, we collect them for others to use. They cannot take them home. Some parents who can afford to buy some books for their children. But a good number do not. When the year starts, I do not know how much I will receive. I just wait for what they will send us. Since I do not know what we will receive, I also cannot demand it.”(Interview, January, 2020).

From this quotation and the responses from 69 (50.7%) respondents, it is noted that the capitation grants disbursed to primary schools was not timely disbursed and thus it could not enhance equity in primary education service delivery in Tanzania. Similarly, the Head teachers interviewed in Songea did not know in advance when or how much capitation grant the school would receive. This situation means that, even if they receive less than what their schools are entitled to get, they will not know. They were therefore, not in a position to make follow up on what the policy says about what they were entitled to receive.
Oversight Mechanisms of Capitation Grants in Primary Schools

This sub-section examined whether capitation grants was overseen by the school committees and other stakeholders in primary schools in its utilization in the studied regions in Tanzania. Respondents were asked to state whether they experienced oversight in capitation grants utilization in Primary schools. The responses were as presented in Table 6 below.

The study findings in Table 6 indicates that there was no oversight in capitation grants utilization as indicated by 69 (50.7%) respondents in Table 6. The findings give impression that without adequate oversight there are few assurances that financial resources are used as intended. The discrepancies between the policy and budget allocations, between allocations and disbursements suggest that money can easily end up being misused. This observation is corroborated by URT (2019) which noted that the malfunctioning of the textbook procurement system. The report notes serious concerns raised by the Education Sector Review (2018) about the high number of books, chalks and papers left unpurchased or in storage, while children need books to read and papers for their class exercises and quiz.

It also notes problems arising from increasing pirating and poor quality copies of approved books being used in schools. Therefore it is imperative to recommend that oversight is needed in all of the four aspects that are key to the success of the capitation grant, budget allocation, disbursement, timing of disbursement, and spending. This last issue has not been discussed, but it is evident that if money arrives at the school, parents through the School Committees may have to play an oversight role to make sure that the capitation grant is efficiently utilized.

Assessing the Value of the Capitation Grant in Primary Schools

Since 2002 the value of capitation grant declined by over 35%. During the first phase of Free Universal Primary Education under Primary Education Development Programme I(PEDPI) (2002-2006), the capitation grant policy stated it to be 10 US dollars per pupil per year. This policy was revised to 10,000 TZ shillings in PEDP II (2007-2011). Between 2001 and 2012 the cost of living in Tanzania has been increased substantially. Tshs 593 in 2002 bought the same amount of goods as Tshs 1,000 in 2009 and Tshs. 2,000 in 2019 (National Bureau of Statistics, 2019). Initially (between 2002 and 2019), the capitation grant was protected against this erosion of the value of the shilling as it was expressed in US dollars. But when the policy was revised under PEDP II, the real value of the...
capitation grant dropped sharply. In 2002, the $ 10 grant was worth the equivalent of Tshs 9,666. In 2009, the Tshs 10,000 grant was worth only $ 4, a 60 percent decline in value.

By keeping the capitation grant policy nominally unchanged, the government has allowed the value of the grant to dwindle in a manner that raises questions about the Government’s commitment to allocate resources to the public services such as primary education. Such a trend is disappointing considering that the education sector budget has grown considerably in recent years. But even without adjusting for inflation, the actual amount of money reaching schools for capitation grants is clearly much less today compared to what it was between 2002 and 2003 when capitation was introduced in Primary schools in Tanzania. According to the Education Public Expenditure Tracking Survey (2019), in the period 2002-2003 schools received on average 5,400 shillings per capital. In 2007/08 however, the money actually reaching the schools had declined to 4,189 shillings per pupil (URT, 2018). This may be of particular interest to both teachers and citizens, who have an interest in ensuring that adequate resources for achieving quality of education at the school level are made available as it has implication on the quality of education to pupils.

Relationship between Capitation Grant Allocated in the Budget and Capitation Grant Approved by Primary Education Development Policy Programme

The amount allocated in the budget for capitation grants has systematically been lower than the amount stated in the PEDP policy adopted by Cabinet. In 2007/08, for example, the shortfall in the capitation grant allocation was Tshs 4,481 as Government allocated 5,519 shillings per pupil compared to the amount of 10,000 shillings per pupil stated in the policy (Haki Elimu, 2007). Furthermore, the shortfall in capitation grant allocations over the past four years is indicated in the budget of 2006/07 to 2009/10. In 2006/07 capitation grant allocated per pupil was 6,691/= where as in 2007/08 only Tsh 4,481 and in 2008/09 only 3,149/= capitation grant was allocated per pupil. All these calculations are based on the number of pupils enrolled in each year.

Also the variation of capitation grants allocated per pupil in each year show that there is a short fall of the capitation grants as it is below the amount stipulated in the PEDP policy which is 10,000/=. For this case then, it is evident that inadequate capitation grants means inadequate learning materials that in long run is translated into inequity and social exclusion of the children from the rich families who can afford to buy learning materials while the poor cannot and depend on the meager capitation grants disbursed from the central government. Therefore, this state of affair contradicts with the policy intention of PEDP and Universal Primary Education of ensuring all school age children are in schools getting quality education.

Amount of Capitation Grants Received at the Primary Schools

For the capitation grant to have an impact, the money needs to reach the primary schools for primary education service delivery as projected. Public Expenditure Tracking Surveys (PETS) provide a good tool for assessing whether money allocated to capitation grants actually gets to schools. Recently, in collaboration with its donors, the Ministry of Education and Vocational Training commissioned a tracking of public expenditure for the fiscal year 2007/08. This survey reveals that, in addition to allocations falling short of the policy, not all money that is allocated actually flows to the schools (United Republic of Tanzania (URT, 2017; 2018). A region, district council, or school may receive more or less than its budget allocation; usually they receive less.

For instance, in 2017/8 the amount in capitation grants reaching the schools averaged 4,189 shillings per pupil, while the district councils reported making disbursements averaging 4,570 shillings per pupil (Ministry of Education and Vocational Training-(MoEVT), 2015). Yet, when one compares this to budget allocation, one finds that 5,519 shillings per student had been allocated. The PETS notes further variations across district councils and schools, and that amounts disbursed ranged from a
minimum of 1,260 shillings to 19,236 shillings per pupil which is far inadequate for buying books and chalks just to mention a few. This view was also observed by the majority of respondents (80%) from pupils who maintains that the capitation grants was always not enough to carter for equity in primary education service delivery.

**Variations in Allocation do not Reflect Regional Inequities in Primary Schools**

The study examined the allocation of capitation grant per pupil, the study collected the data from head teachers and teachers to ascertain whether well off regions consistently received higher allocations than poor regions. Regional economic profiles differ significantly in the Country. Information from the National Bureau of Statistics on regional economic profiles ranks Dar es Salaam at the top and Singida at the bottom, when the per capita income of the regions in 2008 is considered. By showing the information on allocations per region in 2008/09 and 2019/20 it can be noted that a systematic pattern is lacking. Sometimes economically disadvantaged regions receive lower amounts of capitation grant per capita than relatively economically well-off regions. But there are also instances where low income regions have more resources allocated to them than economically well to do regions.

According to National Bureau of Statistics on per capita income in 2019, Singida and Dodoma are low income regions. In 2018/19, the two regions were also among the lowest five recipients of capitation grant per pupil, which included Dar es Salaam and Kilimanjaro (typical high income regions) and Morogoro (a middle per capita income region). One cannot, therefore, confidently argue that economically strong regions are favored in terms of the allocation of the capitation grant. Similar view was opined by one head teacher in Singida Region who argued that:

“Our region is not well of economically but were receiving very meager capitation grants which has increased inequity to our pupils if compared to other regions like Dar es Salaam” (Interview, 2020).

Therefore, from the captions stated above, it can be said that capitation grants does not inculcate equity in primary education services delivery in Tanzania.

**CONCLUDING REMARKS AND RECOMMENDATIONS**

This paper assessed the extent to which the capitation grant has enhanced equity in primary education service delivery in Tanzania. In a nutshell, it can be concluded from the above discussion of the findings that the capitation grants in primary schools is coupled with several challenges that undermine equity in its usage. These challenges include release of capitation grants has been quite irregular, irrespective of realizing institution’s schools variation in number of pupils and their economic disparities. Furthermore, there was no fixed time for the release of the capitation grants, the capitation grants is provided through installments that does not suffice the purchase of the items such as books at the appropriate time. However, it is noted that the capitation grant has facilitated higher enrolment rates not only in Tanzania but also in other Sub-Saharan African countries like Ghana, Lesotho, Malawi just to mention a few and helped to reduce shortage of teaching and learning materials in schools but it remains disappointing that a good number of pupils completing primary schools are unable to pass their primary school leaving examination, which are new inequities in primary education learning happening.

The study has further found that the capitation grant policy does not reflect conditions on the ground, in that the stated amount in the policy falls far short of what is needed to even provide a very basic set of learning materials. In addition, it is found that the way the capitation grant is implemented leaves much to be desired such as budget allocations are lower than stipulated by policy, budget allocations for districts do not follow the official criteria, the full budgeted amount is not released, and the full amounts released do not get to schools. The oversight is weak throughout the system. Given the fact
that primary education is too important to allow citizens to get primary education as their right, the findings of this study give a wake-up call to change the current approach to the capitation grant usage in Tanzania. Change can start in several areas. First, if the policy is to deliver, it needs to reflect the realities on the ground.

The capitation grant amount of 10,000 shillings as stipulated by PEDP II was too low to lead to any meaningful changes in quality of learning and equity and needs to be revised so as significantly capitation grant is increased. The full amount of capitation grants stipulated in the policy should reach schools in a predictable and timely manner. Third, oversight and transparency, regarding capitation grant allocations, disbursements, and spending need to be dramatically improved. Central and local government should publish allocations of capitation grants in lump sum and per pupil as the year commences. Schools should report in a transparent manner the grants received and how the money was used, in a manner that is clear to every parent, teacher and pupil so that parent contribution in financing primary education is increased.

Also, it is imperative to recommend that equalization principle need to be adapted in capitation grant allocation so as to bridge the differences between the level of services and what can be raised through uniform rate of taxation and from expenditure restructuring within the sub sectors for purpose of efficient utilization of capitation grants. With this principle, the regions that assume an efficient internal revenue system should not be given capitation grants and the regions with weak revenue sources be given the capitation grants so as to enable pupils from poor social-economic background to access quality primary education in Tanzania.

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