

## Phenomenological Study of Meanings and Experiences in Managing School Funds among Public School Head Teachers

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### ABSTRACT

This study explored the meanings and experiences that head teachers construed in managing school funds in public primary schools in Tanzania. Descriptive phenomenology was employed to directly explore, analyze and describe head teachers insights about the phenomenon. Seven head teachers were purposively selected based on inclusive criteria of education and years of serving in the headship post. In-depth interview, informal observation and documentary review were used to gather the data. Through descriptive phenomenological analysis bureaucratic procedure, insufficiency and inconsistency of funding and deferred disbursement emerged as themes that reflected head teachers meanings and experiences in managing school fund. Drawing from the findings, this research provides a conclusion and recommendation that would help address issues of practices. Thus, understanding head teachers' insights are essential for effective resources allocations to schools.

Keywords: Funding, public schools, head teachers, phenomenology, descriptive phenomenology

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### INTRODUCTION

In Tanzania, head teachers play a major role in terms of management responsibility especially in public primary schools. It is important to emphasize that the head teacher not only “plays a vital role in the success or failure of a school” but also plays a leading role in managing school resources (Harber and Dadey, 1993, p. 147). The management roles of head teachers are to mobilize and make use of resources, monitor school developments, supervise teaching and learning as well as books and record keeping. Chediell (2009, p.58) stresses: “the head teacher is responsible for overall management of the school”. This suggests that head teachers remain in overall charge of public primary schools and as regards school committee, the main role of the head teacher is to advise it and take minutes of the discussion and meetings. It is certain that the head teacher remains fully responsible for the day-to-day management of the school (Gilbert, 1990) and makes the legal final decision (Oplatka, 2004).

Although in Tanzanian public primary schools there are School Committees (SC) with the aim of involving stakeholders (parents, staff and pupils) in order to have influence over school policy, the head teachers in practice make the legal final decision (Oplatka, 2004). It seems therefore in public primary schools that head teachers control and supervise school activities throughout their working time. It is argued that the head teacher of a public primary school in Tanzania holds the officially authorized responsibility and is constantly answerable to the District Education Officer - DEO (Chediell, 2009). Thus, the head teacher is fundamentally in charge of managing and supervising the school, teachers, and school committee members in their management roles. This indicates therefore that the head teacher is the major team leader in the entire school. While in public schools head teachers appear to play an important role in the administration and management of school, they understand the underlying dynamics of their respective school contexts. In executing their daily activities head

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teachers apply tacit knowledge as a result of the construction of meaning and experiences. So far, research has not entirely illuminated the meaning and experiences pertaining to head teachers' management role. In this regard, central to this study is the question: what are head teachers' meanings and experience regarding the management of school funds? With this central question, it is obvious there much to be explored on how school heads perceive and understand their role, such as the management of school funds in Tanzania and developing countries in general.

Currently, in Tanzania each public primary school is responsible for managing its own funds. This management of funds started to operate in 2002 when the government of the United Republic of Tanzania (URT) under the Ministry of Educational and Vocational Training (MoEVT) embarked on the Primary Education Development Programme (PEDP), which was regarded as a considerable investment in primary education (URT, 2006). In this programme, the government established, approved and provided funding directly to public primary schools, although prior to 2002 in Tanzania the planning and administration of education were highly centralized to the extent that the management and procurement of educational materials and equipment were done at the ministry level.

Up to 2011, the government has already implemented two PDEP phases. Each of the phases covered five successive years. The first phase was initiated in 2002 and ended in 2006. This was the phase which was aimed at providing a refined, improved and enhanced education service. During the phase, five major educational objectives were realized; increased admission to primary education, improved quality of education, enhanced retention and completion rates, institutional arrangements developed and increased capacity building for effective and efficient delivery of education services at the level of schools (URT, 2006).

The second phase commenced in 2007 and ended in 2011. The second phase was intended to address significant challenges focusing on increased education provision within primary education and the education sector in general. Specifically, the reforms in the education sector advocated for increased power and responsibility at school level. Rajani, Nsemwa and Telli (2004) are of the view that participatory decisions making for most part gives power to school committees over how the school functions. This suggests that what was formerly decided by central government in relation to the management of funds before the reforms is now decided at school level. As such, decision making concerning the utilization of school money is carried out at school level. Thus, greater authority is given to the school management and now schools are accountable for how the school funds are being utilized.

### *Research Questions*

The following research questions guided the exploration of this study:

- i. What are the head teachers' meanings regarding management of school funds?
- ii. How do head teachers construe the procedure and processes of funding?

A review of literature illustrates that the management of school funds by individual schools appears under the umbrella term School Based Management (SBM) as one strategy of decentralization. In most of the developed and developing world, and African countries in particular, schools receive funds from the central administration in the framework of free primary policy (De Grauwe, Lugaz, Basara, Lefoka, Tsepa, Kayabwe and Asimwe, 2011). Although the belief that the government as the principal funding agent of education has been challenged in recent years (Brewer and Hentschke, 2009; OECD, 2006; Taylor, 1999), thus far, the evidence shows there are challenges to the benefits of education that compelled governments around the world to take the main role of managing and funding schools (OECD, 2012). There is increasing development in funding public schools and many reasons are given for governments' involvement in funding primary education. This study focused on the management of funds in public primary schools in the context of the Primary Education Development Programmes (PEDPs) to reveal head teachers' or principals' meanings and experience in managing these funds.

## **LITERATURE REVIEW**

Literature has shown that the terms school funds and school finance are used synonymously, interchangeably and sometimes used concurrently (Marishane and Botha 2004). However, it is important to note that "decentralization of financial control to school through SBM has become an important strategy aimed at school improvement" (Marishane and Botha 2004, p.95). In general, SBM and decentralization are major education reforms which have occurred in nearly all countries around the world by which schools, particularly public schools, have been given the authority to manage the funds disbursed to schools.

Literature on management of school funds over the years within education administration reveal a strong link between school plan and school management to delegation of finances (Abu-Duhou, 1999; Caldwell and Spinks,

2005). The allocation of finances seems to be a responsive measure as it provides direct funding for schools to meet their needs. Whilst there is no universally applicable model for management of school funds in public primary schools, an analysis of allocation of funds to schools provide components for effective management of funds in schools (Abu-Duhou, 1999; Brown, 1990). Although management of school funds has appealed to great interest and theoretical debate, there seems to be no single model that provides comprehensive components to embrace and fulfill everything. However, Foley (2008) argues that organization financial management is a continuous process containing a round succession of good management practices. In this regards Foley's (2008) model is a remarkable basis which describes four comprehensive components for effective management of resources in schools. The model suggests that sound school systems, procedure and process ensure control of fund through high accountability procedure and reporting receipt and expenditure of funds. Assessment of documents and appropriate sources informs subsequent planning and budgeting and facilitates management decisions (Foley, 2008). The important thing in this model is for schools to ensure that the funds are not wasted. It highlights a need to be cautious when the funds are distributed to schools. The significance of this argument centers on controlling, maintaining and making sure that school funds are expended legitimately (Knight, 1993; Mestry, 2005, Mestry and Naidoo, 2009). As such, head teachers, teachers and school committee have obligation to spend the funds efficiently in order to accomplish activities. As such, head teachers, teachers and school committee have obligation to spend the funds efficiently in order to accomplish activities.

## **METHODOLOGY**

In qualitative research, there are different strategies which have common yet differ in focus, theoretical stance, data collection, analysis and reporting (Creswell, 2009). Based on the purpose and research questions this study employed the phenomenological inquiry. This approach was relevant as it explored head teachers' insights and experience of managing school funds. In this study phenomenology as a method of enquiry was appropriate to answer the research questions. Phenomenology as a field of inquiry "aims to focus on people's perceptions of the world in which they live in and what it means to them; a focus on people's lived experience" (Langdrige, 2007, p.4). In her clarification of phenomenology as a method that gives attention to human experience and a discipline of the study, Langdrige emphasizes inquiry that focuses on meaning and the way meaning emerges in experience. Phenomenology as a strategy of inquiry enabled this study to recognize the essence of head teachers' experience of the phenomenon as described by themselves (Creswell, 2009). This perspective allowed real descriptions of the experience of head teachers in managing school funds in public primary schools. Thus, the phenomenological approach was considered appropriate for this study because it allowed participants to speak their minds, and show their understanding, perceptions and feelings about the management of school funds.

This study employed descriptive phenomenology in data collection and analysis while considering intuiting, analyzing and describing (Spiegelberg, 1975; Streubert and Carpenter, 2011) as three important strategies in descriptive phenomenology. In practice, these strategies were not discrete, but brought together to discuss and explain each of the following three strategies. Intuiting strategy required the researchers to become totally immersed in the phenomenon being investigated (Streubert and Carpenter, 2011), while at the same time the researchers needed to make sense of what was described with an open mind and faithfully describe the phenomenon (Todres, 2005). In this regard, this strategy involved the researchers as instruments in the interview process (Streubert and Carpenter, 2011). The researchers had to become tools for collecting data while listening to each respondent describing the phenomenon under investigation through the interviews. It was the role of the researchers to record the data, read and scrutinize as they were transcribed and reviewed repeatedly based on how the respondents described their meanings and experience of the phenomenon. (Streubert and Carpenter, 2011).

The current study employed analyzing as the second strategy in descriptive phenomenology. This strategy involved identifying essences of the phenomenon from data that was obtained and analysed it was presented (Streubert and Carpenter, 2011). This was the point at which the researcher listened to the descriptions of the phenomenon, compared and distinguished various constituents of the phenomenon being studied in order to identify their relationship and connections. Therefore, the researcher studied the data until common themes emerged (Streubert and Carpenter, 2011). The goal of engaging with data in the current study was so that the researcher could make sense of the head teachers' accounts and generate wholesome and precise description of the phenomenon.

Describing as a strategy in descriptive phenomenology was essentially meant to communicate and describe the distinct critical elements of the phenomenon (Streubert and Carpenter, 2011, p.82). As mentioned earlier, descriptive phenomenological strategies are not discrete but are brought together. Hence, for this research describing was as important as intuiting and analyzing. In this study, the researchers described and classified the critical elements that were common to the phenomenon as perceived by the head teachers by probing the data,

searching for common themes and establishing patterns of relationships as perceived by the participants (Streubert and Carpenter, 2011).

To accomplish this phenomenological study, participants were selected purposively. Head teachers of seven public primary schools provided valuable information because of the administrative position they held in schools. To select the respondents for the study, each participating head teacher during the research period had to have served as head teacher for at least five years under the Primary Education Development Programme with Diploma in education as a minimum level of education. In the nature of phenomenological research, recognizing that each of the head teachers would susceptibly be affected by this research was a fundamental issue. Anonymity and confidentiality were two most important issues that were considered in this case. Identity of the head teachers and their institutions were kept anonymous and this study has used pseudonyms in analyzing and reporting of the findings.

## **FINDINGS**

Generally, three major themes were inherent in this research. However, the findings reveal that management of school funds in public primary school is very challenging. Altogether, the interviewed head teachers were generally pessimistic about the processes pertaining to school funding as well as its future. They viewed this phenomenon, particularly in the era of PEDP as a new obligation comprising a wide range of tasks that are different from general curriculum role they were trained to undertake as teachers unlike secondary school heads. Although they had to deal with the situation in the school context, the head teachers had no choice other than to unquestionably make sure that the daily school routine functions as expected. All the seven head teachers revealed that the schools they were leading had some problems relating to funding as a result of bureaucracy, insufficiency and inconsistency in funding and deferred disbursement.

### *Bureaucratic Procedure*

All seven head teachers viewed the management of school funds as a matter of conforming to the directives issued by the government departments under which schools operate, as they could not plan and expend without authorization and they could not diverge from prescribed arrangements. Ezekiel unequivocally explained about planning based on prearranged allocations in percentages. “What I do now with the amount of money received in the school bank accounts as of now we allocate thirty percent for repairs, another thirty percent for teaching and learning materials, twenty percent for recurrent administrative expenditure and twenty percent for examination costs. But again, the decisions are consistent with the plans made by teachers and school committee members. I have no choice and I cannot decide beyond the specified percentages and plans”.

The management of school funds was inferred by head teachers as involving processes that were administratively complex and tedious for them given the multiple roles they have in schools. They considered that the administration of funding in the school context was difficult, lengthy and tedious. Some head teachers interpreted rules and regulations pertaining to the disbursement and expenditure of school funds as constricting and involving some hurdles. Fundamentally, head teachers had little control over budgeting and many decisions regarding school funds were made centrally. In this regard, Mbogo explained:

There are many restrictions for individual schools regarding PEDP funds. I personally have limited decision-making power and all rules and regulations are made by TAMISEMI [stands for *Prime Minister's' Office Regional Administration and Local Government (PO-RALG)*] and the Municipal Council Office for schools to implement, schools do not actually make decisions on how to use the money but follow the guidelines. I think the departments responsible have to consider the school environments and their differences.

Mbogo's interpretation was that head teachers have no obligation other than to follow the imposed rules and regulation and he translated it as a restraint when he noted “many restrictions” prevented head teachers from applying their decision-making ability. Mbogo's opinion suggests that the ministry responsible for funding and the local government have not only set rules and regulations that are tight but they have not authorized school heads to expend particular funds based on the differences in school contexts and other school disparities. In relation to the management of school funds, the discretion of head teachers to resolve school problems relating to school settings is particularly restricted by bureaucratic processes.

### *Insufficiency and Inconsistency of funding*

The head teachers of all seven schools have experienced inadequate funding, and identified variations in the arrangements for disbursing the capitation grants to school bank accounts as a hindrance to the appropriate

administration of school funds. They regarded the lack of adequate funds in schools as a burden, preventing them from effectively administering school routines. All the head teachers were concerned about the management of school operations owing to the government's failure to disburse the amount of dollars specified in the PEDP documents. Gracia shared her experience of the shortage of funds that prevented her achieving school objectives and talked about the amount of dollars that is specified for each pupil. She remarked:

In my three years in this school, the school has not received the whole value of ten United State Dollar (10US\$) that was approved for each registered pupil. Imagine, how you can achieve the school's goals with the unplanned small amount of dollars! It is a bit surprising! Sometimes we can even receive less than one dollar. We cannot reach anywhere. It needs funds to operate a school, many things, stationery, chalks, printing examination and even for emergency cases.

Gracia like all other head teachers depended on funding from the government for both school development and recurrent expenditure. They understood that schools could not successfully function if there was insufficient funding for them. Jamwitu mentioned, for example, "sometimes you just do not know where to acquire money for everyday school activities when the government has not put the funds in the school bank account for the daily routine".

In an observation similar to inadequate funding in schools, Ezekiel depicted his understanding and practice during the school examination period. He was frustrated by the difficult situation his school faced during the examinations and related it to irregularity in funding. Ezekiel commented:

The examinations period has been the most difficult time for me. Because schools make arrangements according to the funds, we receive. I am amazed at the reason for all our problems. Everything is clear in the handouts about the percentages and other arrangements, examination terms are well-known, and that is middle of the year and at the end of the year. Yet, up to now (June), the school has not received even the first quarter's allocation and we have not been informed when the school will receive it. Examination costs are not like other expenses. It is a serious issue, we need the whole sum of money to process examinations for the entire school.

Ezekiel pointed out and the unstable disbursement of funds which varied without prior notification. He perceived it as a challenging situation particularly during school examinations when considering the cost of processing them. In the same way, it was unfortunate for Gracia whose school had only received TShs 79000 for the first quarter, January – March, as the per pupil allocation, which according to her was not enough to cover the examination costs for her school. Similarly, Mbogos highlighted the importance of examinations and the small proportion that the government has instructed to be used for preparing them. He expressed the need for reviewing these percentages and involving head teachers in determining them. He argued: "20% for examinations is a small amount to process examinations for the whole school and so if we were involved we could have suggested another way for these percentages". He was also categorical about the supervision of funds and pointed out problems associated with fluctuations in funding for schools. "Even for the same number of pupils enrolled I don't exactly know how much the school will receive, as the amount differs, and sometimes it puts me in a difficult position regard the control of -expenditure".

Additionally, the head teachers were limited by the scarcity of funds in accomplishing necessary school activities. Like other the head teachers, Caspian indicated that his school does not receive sufficient funds for what the school needs spend. He showed that the amount was too small to maintain the school latrines. In this regard, Caspian stated "although the government distributes money to the school, it is not enough to cover all school expenditure. For example, we may reach August with only 200,000 TSH received from the government in relation to the number of pupils enrolled in school. Now with this amount can you repair the pupils' toilets?" Implicit in the head teachers' statements is idea that the government must provide adequate funds to cover all the expenditure based on the school's budget. This suggests that all the government agencies responsible for overseeing primary education need to devise mechanisms that will accommodate individual school budgets.

#### *Deferred Disbursement*

The head teachers of the seven primary schools viewed the late disbursement of capitation funds as a factor inhibiting the appropriate administration of schools. Caspian thought that the government's determination to eliminate school fees in government-maintained primary schools was a significant decision, but he was mystified as to why funding was delayed in these schools. He maintained:

It was a remarkable decision of the government to abolish school fees. Each school was supposed to receive funds based on the enrolment, total number of pupils in a school and we (*head teachers*) were told we would receive a capitation grant every three months. But at present who cares? The school suffers for four, five or six months without any notification whatsoever. I wonder why when there are problems with processes such as delays in disbursement we do not receive a written notice.

Some head teachers likewise associated the late disbursement of funds with the lack of ability on the part of the government to finance schools. They perceived it as the government's failure to continue funding primary schools. In all schools, the problem was that the government was unable to send the capitation funds on time, which is why the distribution of funds into schools' bank accounts was delayed. Jamwitu was really sympathetic and asked the government to reintroduce the compulsory parental contribution and provide a mandate for schools to increase revenue. "If the government was politically determined to support primary education one hundred percent, I don't see the reason for not sending the money on time. Certainly it cannot do. I think our government cannot pay everything for schools. Let the parents pay a tuition fee for the education of their children, we just need permission to mobilize parents".

On the other hand, Julie was suspicious that delay in sending funds to schools was the result of some irresponsible administrators in ministries and local governments. She believed the government would not set strategies that cannot be accomplished and it is only some executives who thwart government plans. Julie disclosed:

I really have confidence in government strategies when PEDP was introduced the government was aware of the sources for funding the scheme. I don't think the government is behind all these interruptions. In fact, some officials in government departments thwart the government's strategies, they are disappointing, and they prevent well-timed payment for no reason of any kind.

Julie's statements suggest that the school could have received funds devoid of postponement if officials in ministries and departments responsible for primary education did their work accordingly. Julie was not really thinking that the government was responsible for the delay of funds but that individuals within government authority failed to do their duty. "Of course they don't do their job. At times, they only do things that can directly benefit them. In addition, even the small amount set for meeting school requirements is used for other things by the order of municipal educational officials for their politically motivated activities. Julie revealed, "...schools have insufficient funds and no budget for Mwenge (*National Torch*) but we are required to contribute some amount of money by the higher authority or accomplish ad hoc tasks for the same money."

## DISCUSSIONS

The theme of this study is similar to the evidence provided by previous literature such Coburn (2005), Spillane and Reiser and Reimer (2002). These authors have repeatedly argued that individuals make sense and create meanings in different contexts. Thus, head teachers' performance is based on their understanding and interpretation of issues in the school context. They made interpretations regarding the funding and management of school funds, and this is what Crotty (2005) termed the construction of meanings.

Based on the understanding of the concept of meaning making, this study has revealed that head teachers construed varied meanings and interpretations regarding the management of school funds. The head teachers revealed that public schools have limited funding which makes it difficult for the school to meet the varied challenging demands ranging from the curricula to school infrastructure (Mncube and Makhasane, 2013). It is also argued that inadequate funding in schools can possibly cause learners to receive a poor education (Blanchett, 2006). This was probably one of the reasons why head teachers considered that limited funding impeded schools' academic performance.

After the elimination of school fees and parental contributions in Tanzanian public primary schools, head teachers were supposed to get authorization from respective Municipal Councils to ask for contributions from parents. Head teachers dealt with limited funding and they found it difficult to find other sources of funding that could have made up the discrepancy. Fiske and Ladd (2003) reported that in South Africa inadequate funding was one of the relevant factors which compelled the re-establishment of school fees. It is argued that Tanzania like most developing countries lacks resources for funding both primary and secondary schools (Fiske and Ladd, 2003), which calls for a discussion to find out new ways to complement public funding. Thus, inadequate public school funding without doubt could be one of the reasons for reintroducing fees to top up public school funds.

The funding of primary education in Tanzania is a bureaucratic process as construed by head teachers. This finding is similar to Chubb and Moe (1990), Meier, Polinard and Wrinkle (2000) who argued that bureaucracy in public schools results in the poor performance of pupils. In Tanzania, it was the government's intention to improve the quality of primary education through direct school funding, but, according to head teachers the funding process gets hampered by bureaucracy. Although the head teachers in this study did not directly link the poor performance of pupils to funding, they explained that the bureaucracy of local authorities was one of the factors impeding the procurement of the educational materials needed to improve the quality of teaching and learning.

In the same way, the head teachers revealed that the funds that were supposed to reach the schools were both insufficient, and at times inconsistent. In this case, they perceived the disbursement of funds by local government authorities to schools to be a challenge. These results correspond with the findings of Reinikka and Svensson (2002), who revealed that inefficiency in the flow funds from the government impedes spending in schools, because, among other things, municipal officials were authorizing expenditure on items unrelated to education. Remarkably, it is further argued that for example in Uganda (a member of the East African Community, Tanzania being one of them) almost 80% of the capitation grant was diverted by local government officials while some of the schools received nothing at all (Reinikka and Svensson, 2004). Interestingly, in this study, most of the head teachers said that overdue disbursements of capitation funds is one of factors impeding the appropriate management of funds in public schools.

The findings are similar to that of Ministry of Education, Culture, Sports, Science and Technology (2008, 2009) in Mizura (2013) which found that the processes for documentation and payment procedures in public universities took much time. The findings also concur with Mizura (2013) who argues that such process lead to duplication of documents and repetition of authorizing procedure. Although the findings of Mizura and Ministry emerge from different contexts, public education institutions follow similar governance requirement (Hallak and Poisson 2007), and these are evidently represented in this study, as one of the head teachers described that the procedure in getting the funds is rigid and repetitive.

## CONCLUSION AND RECOMMENDATIONS

This study has revealed that head teachers of public primary schools experience challenges in managing school funds. In the context of Tanzania for head teachers to manage school funds means, they have to deal with scarce resource since the funds are not sufficient for acquisition of educational materials and services. It was also confirmed that the procedure and processes for disbursing the funds to schools are administratively difficult and tedious for them given the numerous roles that head teachers assume in schools. Similarly, percentage classification of budgeting in public primary school was not only considered monotonous and overlooked individual school contextual requirements, but also there was a deferment in disbursing funds to schools. The implication is that sufficient funding is implicitly crucial for the success of public primary schools. It is therefore indispensable for the ministry responsible and the local government authorities to ensure that schools are distributed with sufficient funds in order to sustain teaching and learning of pupils and other related school programmes. Additionally, schools have to be given full autonomy to budget based on their need and contextual problems.

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