

PUBLIC EXPENDITURE REVIEW OF EDUCATION SECTOR IN TANZANIA

PRIMARY AND SECONDARY

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1. Introduction

1.1. Background

In recent years, the Government of the United Republic of Tanzania has put more emphasis on industrializing the economy with a view to reaching middle income status by 2025. This also ambitions increased government investment in education and training given their roles on participation, productivity and earnings in the labor market (see for example, Charvalier et al, 2004). At the same time, the population size has been on a rise with poverty status declining only marginally, putting pressure on public education resources needed by the citizens. As a response, the fifth phase Government of the United Republic of Tanzania has implemented a free education program for both public primary and secondary education. At the same time education budget has been rising especially through allocation of more funding for the Higher Education Loan's Board facility. There have also been some interventions by non-governmental stakeholders to complement these efforts. However, the policy changes require adequate and improved teaching infrastructure to accommodate response on free education, something that may need concerted efforts by both public and private sector.

Consequently, a relatively larger share of the government budget is recently set aside to finance education sector compared to the past years. To what extent this increased budgetary allocation has resulted to intended outcome remains an empirical question. It is therefore imperative that assessment of effectiveness of such larger expenditures is undertaken to assess its consistency with policy priorities when compared to achieved results. This study is set out to carry out such as assessment through the public expenditure review of education sector in Tanzania.

The policy improvement that put in place to support these efforts include releasing the Education and Training Policy of 2014 that expanded compulsory basic education in Tanzania to include one year of pre-primary and extend it from primary to four years of secondary education. Advanced secondary education and tertiary education remain optional and are not included in the programme for free basic education.

Various studies have confirmed that the provision of quality education depends very much on, among other factors, the amount of budget allocated for education. Thus, the government has committed itself to investing in education by increasing public spending on the education sector with basic education (pre-primary, primary and secondary) receiving the highest proportion of the education budget. This study is designed to assess whether that commitment was realized and the extent of the contribution of such increased expenditure on the desired outcomes. This study is further justified by several previous reports which have indicated that the budget allocation for the education sector is still low compared to the sector demands.

It is important to note though that, in order to analyse the amount of funds directed in the education sector, it is necessary to consider that public spending in the education sector covers several education-related expenditures across several ministries including the Ministry of Education, Science and technology (MoEST) for policy guidance and managing higher education, the Ministry of Health, Community Development, Gender, Elderly and Children (MoHCDGEC) for managing some of community-based education, and the President's Office, Regional Administration and Local Government (PO-RALG) through managing basic education, including primary and secondary education. Failure to account for this diversity on sector's budget is likely to result to a significant measurement error and bias the results, hence the conclusions reached. As opposed to the previous studies, this study carefully considers all these diversities in the computation of the sector budget and outcome variables.

1.2. Statement of the Problem

High costs of education have often resulted to many school age children from poor backgrounds either fail to enrol to schools, enrol at a relatively later age or drop out of school. Yet, improving both access and quality of basic education has been of ultimate priority by the government of Tanzania. A radical transformation of the sector has been done with the current government that has declared free education for both primary and secondary levels of education in the country. This has been accompanied by expected increase in government budget allocated to the sector to finance not only the recurrent sector expenditures but also development expenditures that are needed to accommodate the increasing number of students in schools. The extent to which the “free education” regime has resulted in increased budget estimates and actual spending in the sector is however empirically unknown. In addition, understanding the implication of such expenditure dynamics on both education quality and quantity outcome indicators is relevant.

1.3. Objectives of the study

The main objective of the study is to analyse government expenditures on education sector in Tanzania over time. The analysis is designed to match the expenditures to the achieved outcomes (i.e. the value for money) while also identifying key gaps and recommending measures for ensuring a more effective allocation and use of education resources.

Specifically the study intends to:

- a) Establish the rate of the Government’s investment in the overall education sector in terms of budget allocation over the past five years (2014/15 – 2018/19);
- b) conduct a comparative analysis of budget allocations between the education sector and other public sectors in the period under study;
- c) Establish actual expenditure in the primary and secondary education sector versus approved budget for each of the financial year within the period under study;
- d) Analyse the size of the budget allocated to basic education sector (primary and secondary level) and its implication on population increase, sustainability and inflation;
- e) Provide a proportional analysis of the sources of funds for the primary and secondary education budget (donor funds, domestic resource mobilization) for the period under study;
- f) Analyse the current funding trend of basic education under the free education environment;
- g) Analyse whether there has been gender specific budget allocation in the basic education sector during the period under study; and,
- h) Assess the implication of the actual education expenditure on key outcome indicators of the education sector (eg. enrolment rates, completion rates and performance) over the study period.
- i) Assess the relationship between the approved sector budget and the allocated budget to the sector (i.e. planned versus actual budget)

1.4. Methodology

This study employed a wide range of methods for both data collection and analysis to arrive to the reported conclusions. With regard to data collection, the team collected secondary data from the sector ministry and the ministry of Finance and Planning. While original design of the study (at the stage of inception report) aimed to complement the secondary data with some key informant interviews, emergence of the COVID-19 pandemic has halted all the field related works. Specifically, the secondary data related reports include inter alia, Budget Books (See Appendix 1 for the Key Sub-Votes to be considered as data sources and Appendix 2 for Guiding Questions) and Speeches, Basic and Secondary Education Statistics of Tanzania (BEST), Medium-Term Expenditure Frameworks (MTEFs) of the ministries, existing education strategies and progress reports from various programme documents.

Analytically, both quantitative and qualitative approaches are used. Quantitatively, depending with a specific subsection, arithmetic estimations were undertaken to compute shares, growth rates and totals that are used to inform the discussion in the report. Qualitatively, the study makes uses of various graphs and charts to present the analytical results computed in the study.

2. Contextual framework: Assessment of the Basic Education Coordination Framework

2.1. An overview Tanzanian education sector

Enhancing education outcomes is among the key developmental objectives in Tanzania. The National Development Vision 2025 underlines a well-educated and learning society as one of the five main national vision attributes. Specifically, the vision stresses the need for promoting universal access to quality basic education (from pre-primary to secondary education levels); eradication of illiteracy; and expansion of quality tertiary education and training. With this need for educated society, education have remained and continued to be the main focus of all developmental initiatives including the National Strategy for Growth and Reduction of Poverty (NSGRP/MKUKUTA) and the Second Five Year Development Plan.

Within the sector, a number of guiding education sector policies and programmes exists including the Education and Training Policy (ETP) of 2014; the Technical Education and Training Policy (1996); the Higher Education Policy (1999); Community Development Policy (1996); and the Child Development Policy (1996).

The Education and Training Policy provides the foundation for delivering the fee-free and compulsory basic education of 11 years, including one year of mandatory pre-primary education (for children aged 4-5 years), six years of primary (starting at the age of six years) and four years of lower secondary- O-Level education (MoEVT, 2018) .

In order for a country to have an efficient, effective, outcome-based education system that facilitate the achievement of the educational goals, a number of plans were designed and implemented and these includes, among others, the Education Sector Development Plan, the Primary Education Development Plan and the

URT (2018). Education Sector Development Plan (2016/17-2020/21): Tanzania Mainland, July



Secondary Education Development Plan, the Teacher Development and Management Strategy (TDMS), Folk Education Development Programme (FEDP), Adult Education and Non-Formal Education Strategy, Higher Education Development Programme (HEDP) and the Technical and Vocational Education Development Programme (TVEDP) .

In order to adhere to international requirements, Tanzania is a signatory and committed to a number of protocol and treaties that has implication on education, including, among others the 1997 Southern African Development Community (SADC) Protocol on Education and Training; The 2000 Dakar Framework for Action on Education for All; The 2007 Perth Declaration on Science and Technology Education; The Global Education 2030 Agenda, agreed at Incheon, in South Korea in May 2015 ; and The Global Partnership for Education since 2012.

In terms of the structure of education, the system is divided into three categories, formal education (pre-primary to higher education), professional training (teachers and technical and vocational training) and non-formal (several adult educations and short vocational courses). The formal education system until 2015 was a 2-7-4-2-3+ structure, encompassing two years of pre-primary (non-compulsory), seven years of compulsory primary (Standards I to VII, for children aged 7 to 13 years), four years of fee-paying lower secondary (O-Level Forms 1 to 4, for children aged 14 to 17 years), two years of fee-paying upper secondary (A-Level Forms 5 and 6, for youth aged 18 to 19 years) and three or more years of higher education. Currently the system is restructured to 1-7-4-2-3+ structure. Thus, the education sector is organized as Basic and Compulsory Education (pre-primary education (one year), primary education (seven years) and ordinary secondary education (four years)); Advanced Secondary Education; Technical and Vocational Education and Training (including teacher education); Adult Education and Non-Formal Education; and Higher Education.

2.2. An overview of the Budget Process in Tanzania

Tanzania's budget process involves the determination of resources and their uses for attainment of government objectives. It also serves as a tool for economic and financial management and accountability. It further serves as a mechanism for allocation of resources to different needs and priorities as well as for bringing economic stability and growth. The whole process essentially involves Budget Formulation, Scrutiny of Budget Proposals and Dialogue, Budget Execution and Budget Monitoring and Control.

Government budget is an important instrument for implementation of policy decisions, its formulation thus requires a series of processes linked to a chain of interventions and legal and regulatory mechanisms. These processes facilitate the preparation of budget estimates, authorization, implementation, control and accounting.

The legality of the budget and its execution is stated in articles of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) and in several regulations. Chapter Seven Part 2: 136 of the constitution states:

(1) Moneys shall not be paid out of the Consolidated Fund of the Government of the United Republic for expenditure save in accordance with the following terms:

(a) Such money should be for the purpose of expenditure which has been authorized to be charged upon the Consolidated Fund of the Government of the United Republic by this Constitution or by any other law; and

(b) such money is for expenditure which has been authorized either by Appropriation Act enacted by Parliament for that purpose or a law enacted by Parliament in accordance with the provisions of Article 140 of this Constitution.

(2) Moneys in any special fund of the Government other than the Consolidated Fund of the Government of the United Republic shall not be paid out for expenditure unless and until such expenditure has been authorized by law.

(3) Moneys in the Consolidated Fund of the Government of the United Republic shall not be paid out of that Fund for the purpose of expenditure unless and until such expenditure has been approved by the Controller and Auditor General, and also on condition that such money shall have been paid out in accordance with a procedure prescribed for that purpose pursuant to a law enacted by Parliament.

Also, the need for budget is stated in Chapter Seven Part 2: 137 of the constitution as:

(1) The President shall give directives to persons concerned to prepare and submit to the National Assembly in each Government financial year estimates of the revenue and expenditure of the Government of the United Republic for the next financial year.

(2) After the National Assembly has approved the estimates of expenditure (apart from the expenditure charged on the Consolidated Fund by this Constitution or by any other law) a Bill to be known as an Appropriation Bill shall be introduced into the National Assembly for the purpose of authorizing the issue from the Consolidated Fund of the sums necessary to meet the expenditure for the various activities of the Government involved in those estimates

In terms of regulations, prominent regulations include the Local Government Finances Act Cap. 200, the Public Finance Act Cap. 348, the Annual Finance Act and the Annual Appropriation Act. The Public Finance Act provides for the legal framework of the budget system regarding revenue, expenditure control and accountability. The Annual Appropriation Act provides powers to the Minister responsible for Finance to draw money from the Consolidated Fund and allocate it to the various votes. The Annual Finance Act grants powers to the Minister responsible for Finance to raise money by imposing taxes to raise funds to finance the budget.

The budget processes in Tanzania requires MDA's to prepare and submit a three-year Medium-Term Expenditure Framework (MTEF). The preparation of the MTEF is informed by the Budget Guideline (BG), a document prepared by the committee that comprises representatives from the Ministry of Finance and Planning, Prime Minister's Office, President's Office-Civil Service Department, and President's Office-Regional Administration and Local Government. The BG document contains an overview of macroeconomic performance and projections, priority sector medium term budget frame (prepared by Sector Working Groups in the Public Expenditure Review process) and vote expenditure ceilings based on expected resource availability.

After establishing and forecasting the domestic resource envelope, financing donors are consulted, and thereafter the budget estimates are completed and used for setting the policy targets and for formulation of goals, objectives and budget priorities which should be achieved in the coming financial years. These are then presented to the Parliament. Before presenting the budget in the parliament, the budget proposals passes through a number of examination processes including the Inter-Ministerial Technical Committee (IMTC) of all Permanent Secretaries whose role is to scrutinize budget proposals before they are finally approved by Cabinet. The budget proposal is then discussed by the Cabinet before being submitted to the Parliament. The process of obtaining Parliamentary authorization starts with discussions by Parliamentary Sector Committees and then tabled by respective ministers before full Parliament for debate and authorization. After authorization, the Parliament approves the estimates by passing the Appropriation Bill.

In reporting, there are several key documents that are used to report the budget execution process (i.e. the collection and accounting for revenue, provision of services through the recurrent budget and implementation of development projects). These documents include, the Revenue and Expenditure estimates books (Volume I to IV), action and cash flow plans and budget memorandum. Also, the Ministry of Finance and Planning publishes quarterly Budget Execution Reports which aim at maintaining transparency on actual use of public funds in line with the budget estimates approved by Parliament. Monthly flash reports on revenue collections and expenditure are also produced together with the quarterly and annual performance reports. Also in each year, the Controller and Auditor General (CAG) releases the CAG reports that highlights the expenditure of different tiers of government.

2.3. Assessment of Basic Education Coordination

As highlighted before, the structure of education encompasses three categories, formal education (pre-primary to higher education), professional training (teachers and technical and vocational training) and non-formal (several adult educations and short vocational courses). The Basic and Compulsory Education covers pre-primary education (one year), primary education (seven years) and ordinary secondary education (four years)). To facilitate implementation of the objectives of the sector, a number of stakeholders are involved and hence public spending in the education sector covers a number of education-related expenditures across several ministries including the Ministry of Education, Science and Technology (MoEST), the Ministry of Health, Community Development, Gender, Elderly and Children (MoHCDGEC), and the President's Office, Regional Administration and Local Government (PO-RALG). The MoEST is responsible for the policy and strategic aspects of the education sector as a whole, and the management of higher education in particular. Managing the implementation of the Basic Education Policy is the responsibility of PO-RALG through the Regional Secretariats and Local Government Authorities (LGAs).

3. Budget and Expenditure in Education

3.1. Budget Trends in education

A starting point for tracking the public expenditure on education is to look at the budgetary trends of the sector (as a whole) in relation to the transformations undertaken over time. Data obtained from the government budget books allow us to estimate not only the absolute values of the sector budget but also the share of the sector budget out of the total national budget. This is necessary given that Dakar commitment (2000) petitioned countries to spend at least 6% of their GDP and 20 percent of their national budgets on education.

It is envisaged a priori that given the transformation to free basic education, not only that the sector budget increases in absolute terms, but also its share proportional to the total national budget is expected to increase. Table 3.1 summarizes the trends of both total sector budget and its share over the past six years, both before and after the free education regime. Indeed, the total budget allocated to the sector has been increasing over time, albeit at a declining rate. However, despite considerable efforts made by Tanzania, the country lags behind in attaining Dakar Commitment (2000) targets. As can be seen from Table 3.1, within the period under study, Tanzania recorded an average rate of 16% in terms of budget allocated for education. Also, contrary to expectations, the share of the sector budget out of total national budget has been gradually declining since the introduction of free basic education for all. This could be attributed to an priority also placed to the ongoing major infrastructure development projects in the country that also attract a significant fraction of the development budget, a situation that may reverse once the projects are completed.

Year	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Total Budget						
Nominal Value	18,249	19,853	22,496	29,540	31,712	32,476
Real Value (2015 prices)	20,822	21,360	22,496	27,486	28,751	28,905
Education						
Nominal Value	3,128	3,465	3,870	4,770	4,706	4,641
Real Value (2015 prices)	3,569	3,728	3,870	4,438	4,267	4,131
% of Total Budget	17%		17%	16%	15%	14%
GDP Deflator (2015 prices)	0.88	0.93	1.00	1.07	1.10	1.12

While the sector budget gives the broader picture of the allocations, understanding how the overall sector budget is distributed across various level of education is relevant. This is driven by the fact that while sector budget covers all levels of education, the free basic education only applies to primary and lower secondary levels of education. It is therefore expected that a disproportionate share of government budget on the sector to fall under these two levels which are most likely to attract increased enrolment rates. Table 3.2 below provides a detailed breakdown of the sector budget by levels of education. Over time, primary education has been taking the largest share of allocated budget to the sector, followed by secondary education. Consistent to the expectations, the budget share of primary education has been steadily increasing from 55.5% in year 2013/14 to 58.2% in year 2015/16, but sharply increased to 63.3% in year 2016/17, the year following the free education reform. However, the primary education budget share declined again back to 56% in year 2018/19. The budget share of secondary education has increased steadily from 15.5% in year 2013/14 to 25.2% in year 2018/19.

In general, the budget allocations to the education sector, as a share of total budget, have not been stable; the sector has been subject to periods of rise and fall in terms of funds channeled. The share of various components of the budget show the changing trend too, with the share of secondary education increasing substantially at the expense of primary and higher education. This is probably attributed to higher needs for preparedness in secondary levels to accommodate the increase in primary education enrolment and to cover for late inclusion of secondary education in the free basic education category.



	Education Sector				Primary, Non-Formal, Other Education and Supporting Services			Secondary Education				Teachers Education				Technical and Higher Education			
	Total (Nominal)	Total (real*)	% Real Change	Total (Nominal)	Total (real)	% Share of budget	Total (Nominal)	Total (real)	% Share of budget	Total (Nominal)	Total (real)	% Share of budget	Total (Nominal)	Total (real)	% Share of budget	Total (Nominal)	Total (real)	% Share of budget	
2013/2014	3,171,631	3,618,880	N/A	1,758,840	2,006,864	55%	491,753	561,098	16%	55,303	63,102	2%	865,735	987,817	27%				
2014/2015	3,465,101	3,728,149	3%	1,989,490	2,140,519	57%	570,976	614,321	16%	63,522	68,344	2%	841,113	904,965	24%				
2015/2016	3,870,178	3,870,178	4%	2,251,275	2,251,275	58%	650,467	650,467	17%	37,239	37,239	1%	931,198	931,198	24%				
2016/2017	4,768,358	4,436,836	15%	3,020,191	2,810,211	63%	708,500	659,241	15%	52,518	48,867	1%	987,149	918,517	21%				
2017/2018	4,706,362	4,266,932	-4%	2,975,546	2,697,721	63%	679,508	616,063	14%	65,151	59,068	1%	986,157	894,080	21%				
2018/2019	4,641,498	4,131,146	-3%	2,607,475	2,320,772	56%	1,167,351	1,038,996	25%	68,045	60,563	1%	798,628	710,815	17%				

*Real values are set at 2015 prices and calculated using the rebased GDP deflator.

Further the share of budget out of total Gross Domestic Product (GDP) is estimated and compared with the recommendations given in Dakar commitment (2000). Table 3.3 summarizes the estimated values. The share of education sector budget as percent of GDP have also been below what is proposed under the Dakar commitment (2000), ranging from 4.2 percent in 2013/14 to 3.2 percent in 2018/19. A significant share of the education sector budget passes through the Ministry of Education, Science and Technology, rising from 21.7 percent in 2013/14 to 30.3 percent in 2018/19 (see Table 3.1).

Table 3.3: MoEST Budget allocation as % of Total Government Budget, Education Sector Budget and GDP, 2013/14- 2018/19

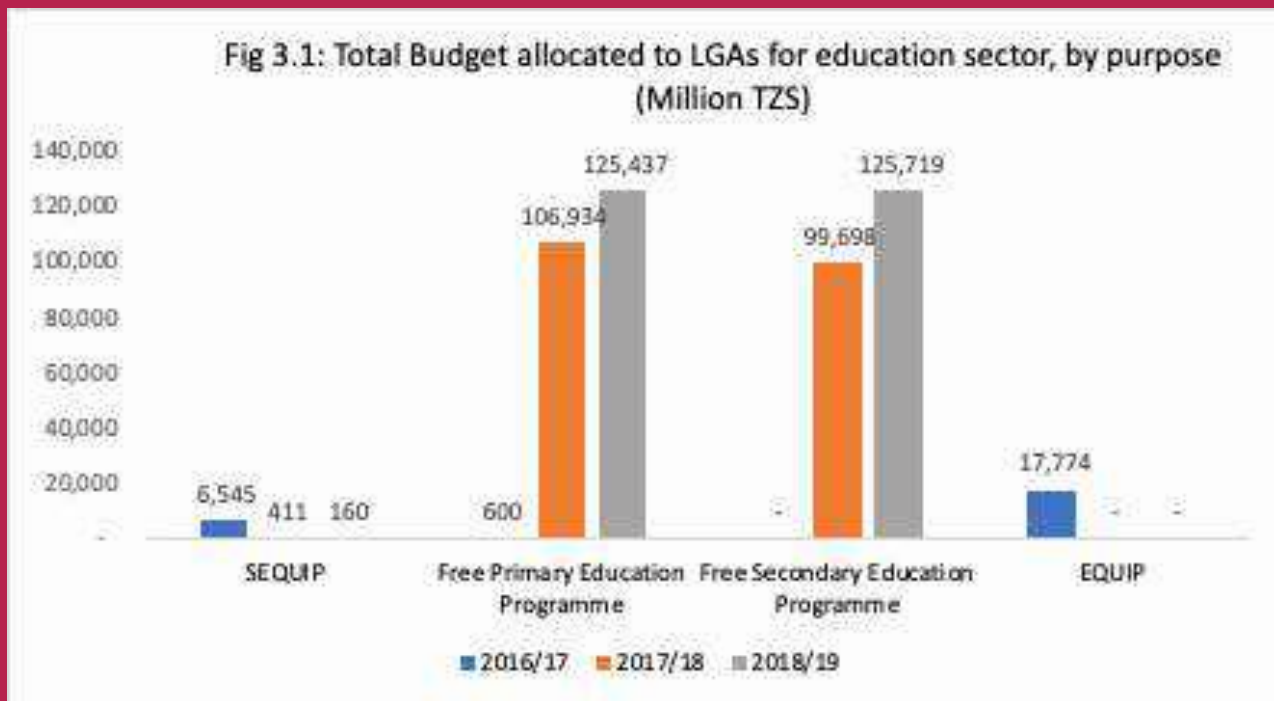
Year	Total Budget (in TZS Mill)	GDP (at current prices in TZS Mill)	Education Sector Budget (In TZS Mill)	MoEST Budget (in TZS Mill)	Education Sector as % of Total Budget	Education Sector as % of GDP	MoEST as % of Total Budget	MoEST as % of Total Budget of Education Sector	MoEST as % of GDP
2013/14	18,248,983	74,778,620	3,171,631	689,681	17.4	4.2	3.8	21.7	0.9
2014/15	19,649,500	83,904,228	3,465,101	799,020	17.6	4.1	4.1	23.1	1.0
2015/16	22,495,500	93,725,581	3,870,178	947,963	17.2	4.1	4.2	24.5	1.0
2016/17	29,500,000	105,747,227	4,768,358	1,396,930	16.2	4.5	4.7	29.3	1.3
2017/18	31,711,986	120,866,799	4,706,362	1,336,685	14.8	3.9	4.2	28.4	1.1
2018/19	32,475,950	144,055,003	4,641,498	1,406,470	14.3	3.2	4.3	30.3	1.0

As well articulated in the first chapter, it is important to recall that part of the budget going to the sector is estimated under the Local Government Authorities and not directly captured in the budgetary vote books of the respective sector ministry. Further, the assessment of the budget allocations that are not directly estimated under the sector ministry but which eventually go directly to the sector is done. According to URT (2018), other funds for implementation of the free basic education are budgeted under the LGAs but to ensure accountability and effectiveness disbursement the money is channeled directly to the respective school bank accounts as capitation grants. In the year 2015/2016, a total of TZS 285,188,176,652 was disbursed as Capitation Grants (CG) for the purchase of text books and other teaching and learning materials. Also, the government funding capitation covers food ration to boarding schools, school fees compensation for Forms I-IV and examinations fees for government students. Capitation grants for Primary schools were originally meant to amount to \$10 per pupil, over time this figure has remained constant in nominal terms regardless of the enrolment levels in that particular year, which in real terms amounts to reduction of schools capacity to meet some of the expenditure that were to use capitation grant. The a have been kept constant Please consider including a discussion of the per capita value of capitation grants in your analysis Table 3.4 indicates the budget allocations in education sector by sources and specific uses.

Table 3.4: Total budget allocated as Development Expenditure to LGAs for education sector, by source and uses (in Million TZS)

	2016/2017			2017/2018			2018/2019		
	Actual Expenditure			Approved Estimates			Estimates		
	Local	Forex	Total	Local	Forex	Total	Local	Forex	Total
SEQUIP	127	6,418	6,545	388	23	411	160	0	160
Free Primary Education Programme	600	0	600	106,934	0	106,934	125,437	0	
Free Secondary Education Programme	0	0	0	99,698	0	99,698	125,719	0	125,719
EQUIP	0	17,774	17,774	0	0	0	0	0	0

In addition, since financial year 2017/18, there has been a gradual increase in the amount of resources channeled to LGA to cover various expenses related to free primary and secondary education (see Figure 3.1 below). However, resources budgeted for the both primary and secondary education quality improvement programs (i.e. EQUIP and SEQUIP, respectively) have been declining gradually within the period. Also, as shown in table 3.4 above, most of the resources to finance EQUIP and SEQUIP are foreign sourced, hence may not directly go through the budget.



Detailed regional distribution of the budget is provided in Table A1 in the annex. Consistent with the government declaration, most of the budget allocated to LGA for the education sector comes from the local sources of fund as opposed to the foreign sources. From Table A1 in the annex, surprisingly some of the regional administrations such as Kagera and Tanga Regions did not budget any amount for funding free secondary education in 2018/2019.

3.2. Budget Execution: Recurrent and Development Budget

While assessing the budget estimates to the sector gives us a sense of desired expenditures in the sector, actual spending on schools and pupils depends on actual disbursements to the sector. The extent to which the estimated budgets at the beginning of financial year gets to be actually financed has often been a subject of discussion in the country which attracts empirical investigation. This section is devoted to assessing exactly that by comparing estimated sector budget versus what was actually disbursed within a given fiscal year.

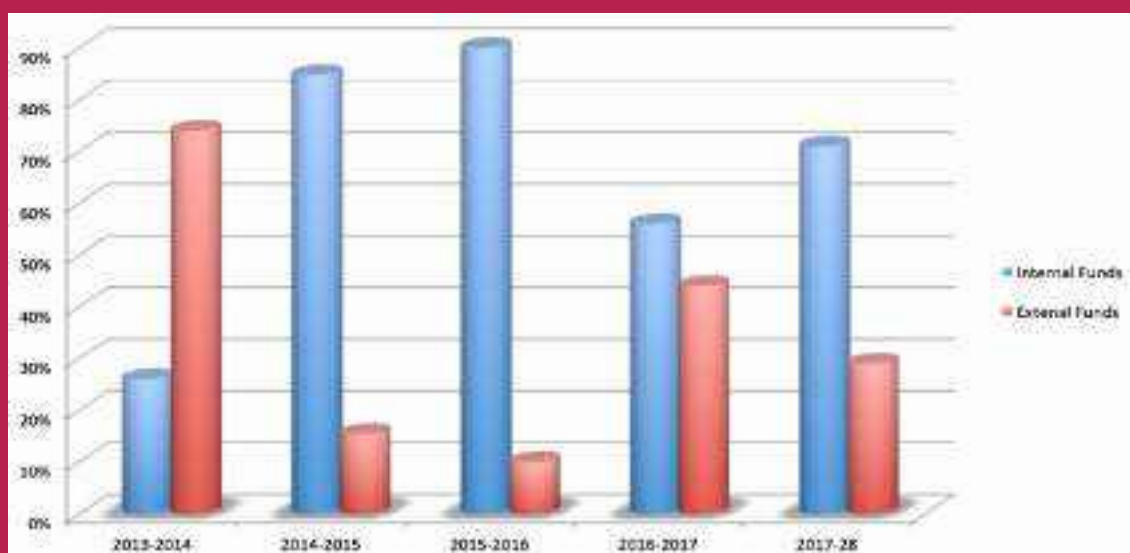
Within the period under study, the Ministry of Education, Science and Technology (MoEST) has not been able to fully execute its budget. Key reasons for this being late disbursement and the low predictability of external funds (UNICEF, 2018). In the financial year 2017-2018 for example, 1,337 billion was the approved ministry of education budget, however, only 750 billion (approximately 56% of approved) had been disbursed by the year's-end (UNICEF, 2018). Nonetheless, it should still be acknowledged that although the sector's execution rate is below optimal, comparatively, education still performs better than other sectors in terms of budget execution. This could be the case because a large portion of the education budget is recurrent in nature, which on average only fluctuates by a factor of 5% (UNICEF, 2018).

Table 3.5: MoEST Development Budget (Million TZS)

	2016/2017										2017/2018			2018/2019		
	Estimate			Actual Expenditure			% of Estimate				Approved Estimates			Estimates		
	Local	Foreign	Total	Local	Foreign	Total	Loc.	For.	Tot.	Local	Foreign	Total	Local	Foreign	Total	
Administration and human resources management	1,500	0	1,500	0	0	0	0	NA	0	500	0	500	2,500	0	2,500	
Policy and planning	11,153	88,860	100,013	4,748	3,614	8,362	43	4	8	83,716	41,707	125,423	88,415	79,792	168,207	
Information, communication, technology and e-learning	500	0	500	103	0	103	21	NA	21	0	0	0	0	0	0	
Basic education development office	45,943	110,796	156,739	0	65,908	65,908	0	59	42	40,500	82,598	123,098	40,500	112,496	152,996	
School quality assurance	8,700	0	8,700	0	0	0	0	NA	0	1,000	10,000	11,000	1,500	11,500	13,000	
Secondary education	100	6,900	7,000	0	2,947	2,947	0	43	42	0	0	0	0	25,000	25,000	
Teacher education	8,000	15,000	23,000	0	0	0	0	0	0	2,000	21,860	23,860	6,200	38,412	44,612	
MoEST	620,694	276,964	897,658	513,888	73,717	587,604	83	27	65	606,770	310,072	916,842	618,969	311,000	929,969	

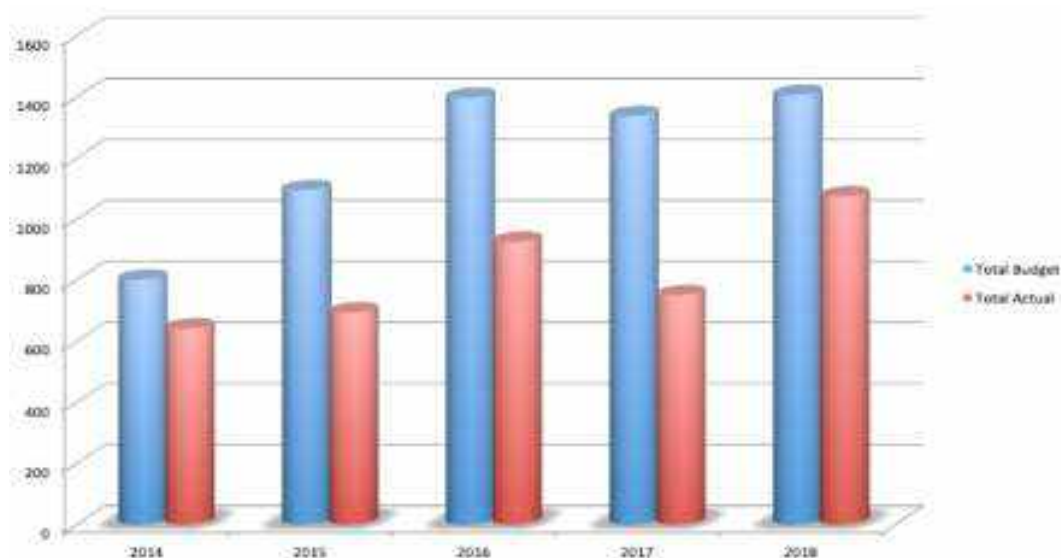
In Table 3.5, the development budget is provided for selected departments that are linked to basic education programme execution. Looking at the performance of the budget, overall ministry's actual budget outturn is around 83 percent contributed mainly by good outturn in higher education compared to less than 40 percent for departments that executes basic education. The main development partner turns out to be the World Bank. Over time, foreign funding has not been reliable indicating the need for looking for financial option from domestic resources. Given the fact that foreign resources tend to be unpredictable (see Figure 3.2), the government of Tanzania has made great stride in mobilizing internal funds to finance the education development budget. Figure 3.2 shows that the financial year 2013-2014 budget was to a large extent dependent on foreign sources, however a greater share of domestic resources relative to foreign funds was a feature of all the proceeding years. This trend of shifting towards local resources, despite having implications for other expenditures has implications for country ownership of the national response and sector priorities

Figure 3.2: Sources of finance for the education development budget



Source: Author Calculations from Ministry of education budget speech

Figure 3.3: Total MoE budget against actual expenditure in billions (T-Shs)



Source: Author Calculations from Ministry of education budget speech

For the recurrent expenditure the trend is different in which there is a very impressive budget outturn in all the departments (see Table 3.6).

Table 3.6: MoEST Recurrent Budget (Million TZS)

	2015/2016	2016/2017			2017/2018	2018/2019
	Actual	Actual Expenditure	Estimates	% of Estimate	Approved Estimates	Estimates
Administration and human resources management	6,649	5,177	5,491	94	8,937	6,939
Policy and planning	628	791	1,030	77	1,316	1,138
Information, communication, technology and e-learning	0	44	120	37	772	493
Basic education development office	59,164	65,973	61,796	107	28,705	70,261
School quality assurance	22,607	22,599	24,084	94	36,153	36,742
Secondary education	312	289	289	100	352	273
Teacher education	28,683	29,103	29,518	99	28,868	29,033
MoEVT	412,541	464,148	499,272	93	419,843	476,500

3.3. Comparative Sectoral Budget Analysis: Priority sectors

Tanzania has six priority sectors, which includes education. On average, the sector receives the highest share of the national budget. Although this is the case on average, there are periods where the infrastructure/transport sector has had budget allocations exceeding education (see figure 3.4). This comes as no surprise since the current government is investing heavily in infrastructure, and the implementation of large projects like the Stiegler’s Gorge and the standard gauge railway are true testament to this. As a result, there has been a tendency of rising total budgets and the share of budget in the transport sector, leading to a declining share of education sector budget out of the country’s total estimated budget.

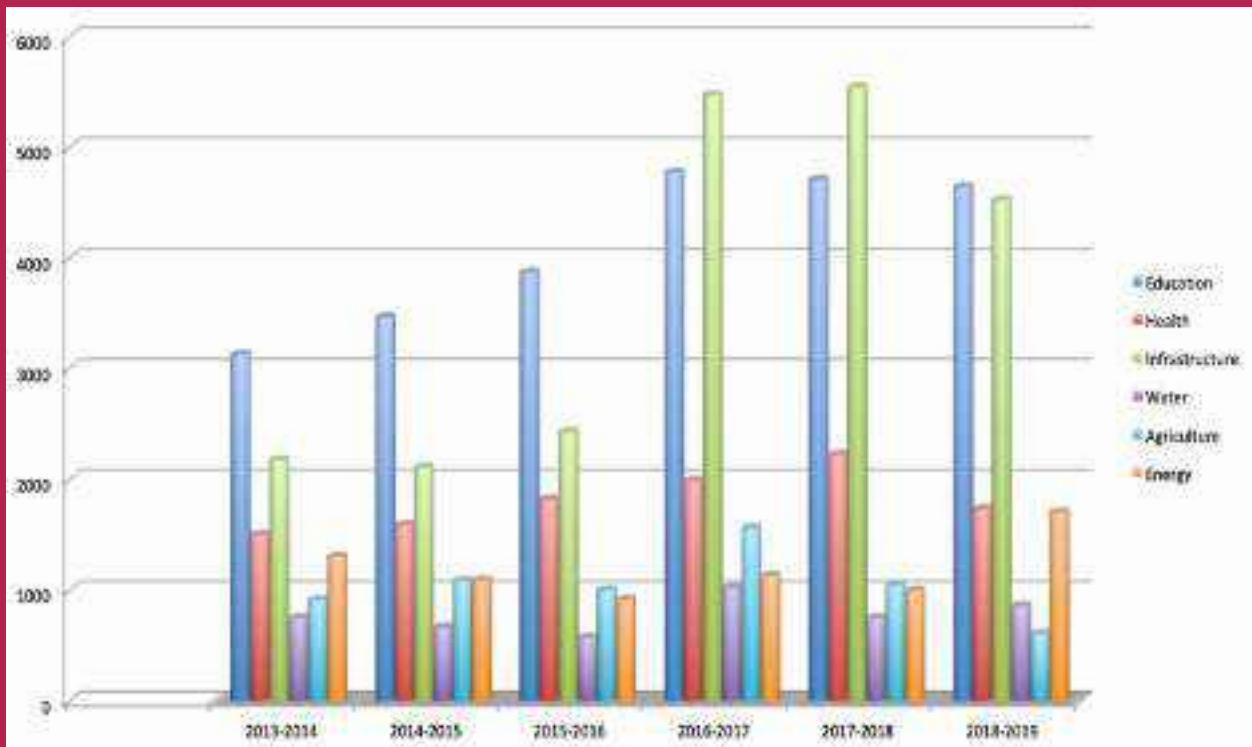


Table 3.7: Budget allocation by priority sector in billions (T-Shs)

Year	Education	Health	Infrastructure	Water	Agriculture	Energy
2013-2014	3128	1498	2177	748	908	1303
2014-2015	3465	1588	2109	665	1084	1091
2015-2016	3870	1821	2428	573	1001	917
2016-2017	4770	1988	5470	1020	1560	1130
2017-2018	4706	2222	5541	748	1044	998
2018-2019	4641	1731	4524	859	607	1702

4. Assessing Education Outcomes to education financing

4.1. Education Quality Indicators

The delivery of free basic education have several objectives including reducing the number of out of school children and improving the quality in delivery of basic education. After the government started implementing the free basic education program, several quality of education indicators are starting to show improvement. As expected, primary and secondary enrolment show the rising trend, with primary enrolment increasing by 14.8 percent from 8,116,488 pupils in 2015 to 9,317,791 pupils in 2017 while secondary school enrolment increasing by 23 percent from 1,469,589 pupils in 2016 to 1,814,686 pupils in 2018 with year on year increase more than doubling from 6 percent (2016 to 2017) to 16 percent (2017 to 2018) (see Table 4.1). According to URT (2018), enrolment of girls in primary school is slightly higher than that of boys with the Gender Parity Index in net enrolment for primary school aged children being 1.03 and the GPI for gross enrolment is 1.01.

The stipulated norm of 40:1 for pupil-classroom ratio (PCR) is observed in most of the regions for secondary schools with exception of Arusha, Mwanza, Geita and Dar es Salaam whose ratios are significantly above the recommended ratio (see Table 4.1). For primary schools, only Kilimanjaro meets the criteria and Njombe has the second-best ratio. Despite the statistics indicating an increasing number of classes in absolute terms, there is still a very big gap in terms of number of classrooms hence almost double the efforts is still needed in order to keep up with the pace of population growth and increasing enrolment as a result of free basic education.



Table 4.1: Secondary Enrolment, Secondary and Primary Schools Classrooms, 2016-2018

	Enrolment					Classroom Secondary						Classroom Primary					
	2018	2017	2016	% Change (2017-2018)	% Change (2016-2017)	2018	PCR	2017	PCR	2016	PCR	2018	PCR	2017	PCR	2016	PCR
Arusha	89,688	80,814	81,075	11	-0	1,876	1:48	1,861	1:43	1,566	1:52	4,751	1:51	6,559	1:49	5,744	1:53
Dar es Salaam	155,044	137,555	131,096	13	5	2,560	1:60	2,499	1:55	2,152	1:61	5,584	1:67	8,687	1:68	7,769	1:74
Dodoma	71,726	58,886	52,906	22	11	1,865	1:38	1,777	1:33	1,532	1:35	5,014	1:86	5,551	1:78	5,121	1:77
Geita	75,707	59,615	55,040	27	8	1,260	1:60	1,174	1:51	1,073	1:51	4,247	1:126	4,177	1:119	3,853	1:116
Iringa	60,152	54,405	49,434	11	10	1,571	1:38	1,525	1:36	1,342	1:37	3,989	1:53	4,057	1:52	3,793	1:53
Kagera	92,560	79,728	70,946	16	12	2,081	1:44	2,045	1:39	1,839	1:39	6,144	1:83	6,520	1:78	6,136	1:76
Katavi	19,662	16,478	13,722	19	20	371	1:53	362	1:46	330	1:42	1,228	1:133	1,176	1:116	1,125	1:102
Kigoma	58,201	48,192	41,496	21	16	1,357	1:43	1,298	1:37	1,061	1:39	4,636	1:98	4,624	1:94	3,762	1:103
Kilimanjaro	100,979	95,239	97,323	6	-2	2,561	1:39	2,491	1:38	2,627	1:37	6,654	1:37	7,660	1:36	6,837	1:40
Lindi	32,682	27,678	26,105	18	6	962	1:34	928	1:30	783	1:33	3,282	1:56	3,287	1:53	3,094	1:52
Manyara	51,799	45,399	43,234	14	5	1,398	1:37	1,368	1:33	1,141	1:38	4,351	1:65	4,416	1:63	4,071	1:63
Mara	96,906	79,844	67,992	21	17	1,958	1:49	1,880	1:42	1,689	1:40	5,702	1:91	5,812	1:90	5,435	1:91
Mbeya	90,846	79,054	81,453	15	-3	2,276	1:40	2,192	1:36	2,096	1:39	5,162	1:67	5,481	1:66	5,514	1:67
Morogoro	86,731	73,959	70,357	17	5	2,024	1:43	1,970	1:38	1,710	1:41	5,551	1:79	5,773	1:77	5,696	1:74
Mtwara	48,395	42,445	41,794	14	2	1,266	1:38	1,227	1:35	1,072	1:39	4,208	1:64	4,162	1:63	4,007	1:61
Mwanza	146,119	124,654	112,519	17	11	2,314	1:63	2,169	1:57	1,912	1:59	6,752	1:95	7,373	1:95	6,628	1:98
Njombe	40,209	35,692	32,598	13	9	1,012	1:40	897	1:40	802	1:41	3,342	1:46	3,400	1:46	3,266	1:48
Pwani	56,400	48,225	46,408	17	4	1,354	1:42	1,245	1:39	1,160	1:40	3,779	1:70	4,163	1:67	3,889	1:66
Rukwa	33,355	27,938	25,153	19	11	803	1:42	816	1:34	682	1:37	2,616	1:98	2,624	1:92	2,439	1:93
Ruvuma	58,167	51,357	45,679	13	12	1,377	1:42	1,381	1:37	1,163	1:39	5,427	1:57	5,361	1:56	4,967	1:56
Shinyanga	54,454	46,069	42,429	18	9	1,099	1:50	1,093	1:42	903	1:47	4,375	1:83	4,488	1:80	4,130	1:75
Simiyu	52,058	44,914	41,261	16	9	1,208	1:43	1,190	1:38	1,025	1:40	4,278	1:98	4,286	1:89	3,680	1:91
Singida	49,651	41,061	38,944	21	5	1,366	1:36	1,335	1:31	1,091	1:36	3,688	1:86	3,671	1:80	3,524	1:74
Songwe	36,626	30,862	27,033	19	14	926	1:40	923	1:33	704	1:38	2,894	1:76	2,938	1:73	2,262	1:79
Tabora	63,066	51,958	49,273	21	5	1,488	1:42	1,458	1:36	1,279	1:39	5,371	1:93	5,286	1:89	4,975	1:89
Tanga	93,503	83,180	84,319	12	-1	2,387	1:39	2,386	1:35	2,089	1:40	6,622	1:70	6,947	1:67	6,538	1:67
Grand Total	1,814,686	1,565,201	1,469,589	16	7	40,720	1:45	39,490	1:40	34,823	1:42	119,647	1:76	128,479	1:73	118,255	1:73

Table 4.2: Gross and Net Enrolment Ratios for Primary and Secondary Schools, Form 1-4, 2015- 2018

	2015		2016		2017		2018					
	M	F	T	M	F	T	M	F	T			
GER_SEC	48.2	48.0	48.1	41.9	43.3	42.6	40.8	41.8	41.3	42.7	44.6	43.7
NER_SEC	30.7	33.2	31.9	32.1	34.6	33.4	32.0	34.6	33.3	32.6	36.6	34.6
GER_PRI			83.9			85.8			84			91.1

The increase in enrolment is reflected in the increasing figures for net and gross enrollment rates for primary school, although for secondary education the gross enrolment rate has been declining although the net enrolment rate indicates a gradual increasing trend (see Table 4.2). For 2018, NER for primary school exceeds 100 percent, and this according to URT (2018) may be attributed to under-estimation of the primary school-aged population by the National Bureau of Statistics (NBS).

Table 4.3: Teaching Staff and Pupil Teacher Ratio in Government and Non-Government Secondary Schools, 2014-2018

	Secondary School					Proary School School				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
Total	99.5	97.7	92.7	92.8	98.5	97.2	103.1	97.4	97.4	98.1
Government	100.0	98.7	95.6	95.4	99.3	97.6	103.4	98.4	98.7	99.0
Non-Govt	97.2	93.8	79.0	81.6	95.6	90.1	100.0	85.4	85.5	90.2
Qualified Teachers										
Total	80,099	92,439	100,636	102,208	101,479	186,013	197,420		192,497	195,973
Government	65,390	74,168	85,600	85,333	81,433	176,660	184,242		176,876	177,602
Non-Govt	14,709	18,271	15,036	16,875	20,046	9,353	13,178		15,621	18,371

	Secondary School					Primary School				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
Percent of Qualified Teachers										
Total	99.5	97.7	92.7	92.8	98.5	97.2	103.1	97.4	97.4	98.1
Government	100.0	98.7	95.6	95.4	99.3	97.6	103.4	98.4	98.7	99.0
Non-Govt	97.2	93.8	79.0	81.6	95.6	90.1	100.0	85.4	85.5	90.2
Pupil Teacher Ratio										
Total	1:24	1:19	1:17	1:17	1:21	1:43	1:41	1:42	1:47	1:54
Government	1:24	1:19	1:16	1:17	1:22					
Non-Governmental	1:24	1:17	1:18	1:17	1:16					

Additionally, pupils-to-teachers ratios are reasonable for both primary and secondary education and the percent of qualified teachers is satisfactory, although there has been a slight increase in 2018 probably on account of the termination of government employees that had fake certificates (Table 4.3). However, for secondary schools, the ratios are still more than the SEDP target of 30:1. To note, at secondary school the challenge remain on balancing the subject-specialty needs. With congested classes, the ratio seems to be reasonable but, in the future, if the government is to achieve the ratio of 40 pupils per class and for effective teaching, the need for more teachers is inevitable and the number of teachers may need to almost be doubled.

For primary school, there are also very notable differences across regions, with high ratios of pupil- teacher ratio being witnessed in the regions on the lake, western and central zones while the eastern and northern zones have good ratio. Designing a special incentive to attract more teachers to work in respective regions is inevitable. In all regions (Table 4.4), there is no worry of aging problems since more than 96 percent of employed teachers are below 50 years old. This allows the government to plan and undertake the replacement and recruitment plan.

Table 4.4: Teachers' ratios and age structure, Primary and Secondary education

	Teachers					
	2018_secondary	2018_primary	2017_secondary	2017_primary	2016_secondary	2016_primary
Arusha	4,872	6,877	5,099	9,750	5,126	7,623
Dar es Salaam	5,776	11,594	5,735	17,546	5,766	12,800
Dodoma	3,557	7,499	3,569	8,265	3,611	8,320
Geita	2,815	8,618	3,014	9,017	3,027	9,230
Iringa	2,888	5,115	3,222	5,179	3,275	5,313
Kagera	3,732	9,747	4,095	10,442	4,145	10,200
Katavi	705	2,183	666	2,164	684	2,240
Kigoma	2,162	7,173	2,381	7,229	2,393	7,470
Kilimanjaro	5,075	7,427	6,010	8,559	6,108	8,220
Lindi	1,506	3,631	1,596	3,702	1,645	3,890
Manyara	2,740	5,842	2,772	6,188	2,809	6,190
Mara	3,293	9,049	3,526	9,623	3,543	9,630
Mbeya	4,194	7,821	4,760	8,149	4,950	8,750
Morogoro	4,666	9,357	5,088	9,909	5,172	9,780
Mtwara	2,311	5,396	2,550	5,367	2,581	5,680
Mwanza	5,657	12,158	6,033	13,294	6,195	12,800
Njombe	2,279	3,842	2,674	3,829	2,701	3,890
Pwani	3,422	6,023	3,553	6,628	3,617	6,340
Rukwa	1,338	4,243	1,457	4,284	1,475	4,400
Ruvuma	2,860	5,980	3,064	6,195	3,105	6,320
Shinyanga	2,241	6,052	2,360	6,666	2,426	6,340
Simiyu	2,196	6,499	2,268	6,772	2,321	7,090
Singida	2,218	5,207	2,279	5,263	2,349	5,300
Songwe	1,732	4,113	1,845	4,171	1,699	3,790
Ta b o r a	2,824	8,724	2,898	9,162	3,005	9,710
Ta n g a	4,964	9,171	5,343	10,210	5,479	10,160
Grand Total	82,023	179,341	87,857	197,563	89,207	191,700

5_primary	Teachers Age Structure		Pupil Teachers Ratio_Secondary			Pupil Teachers Ratio_Primary		
	% aged 50 and above 2018	% aged 50 and above 2017	'18	'17	'16	'18	'17	'16
4	2.1	2.5	1:18	1:16	1:16	1:43	1:33	1:34
61	4.1	4.9	1:27	1:24	1:23	1:46	1:34	1:38
2	2.6	2.9	1:20	1:16	1:15	1:61	1:52	1:46
4	1.5	1.5	1:27	1:20	1:18	1:65	1:55	1:48
3	2.7	3.4	1:21	1:17	1:15	1:42	1:41	1:37
85	2.1	2.6	1:25	1:19	1:17	1:56	1:49	1:44
8	2.0	2.4	1:28	1:25	1:20	1:75	1:63	1:51
7	1.7	2.8	1:27	1:20	1:17	1:65	1:60	1:51
3	4.0	4.4	1:19	1:16	1:16	1:34	1:32	1:31
3	1.2	1.3	1:22	1:17	1:16	1:51	1:47	1:41
1	2.6	3.1	1:19	1:16	1:15	1:50	1:45	1:41
1	1.7	2.7	1:29	1:23	1:19	1:61	1:55	1:50
9	3.1	3.2	1:22	1:17	1:16	1:46	1:44	1:41
6	1.9	3.2	1:19	1:15	1:14	1:50	1:45	1:41
3	1.1	2.1	1:21	1:17	1:16	1:51	1:49	1:43
53	2.0	2.2	1:26	1:21	1:18	1:59	1:53	1:49
7	2.1	1.9	1:18	1:13	1:12	1:41	1:41	1:39
6	2.6	2.4	1:16	1:14	1:13	1:48	1:42	1:39
03	2.3	1.9	1:25	1:19	1:17	1:62	1:56	1:51
0	1.6	2.6	1:20	1:17	1:15	1:53	1:49	1:43
5	1.8	2.2	1:24	1:20	1:17	1:64	1:54	1:47
6	1.3	1.6	1:24	1:20	1:18	1:66	1:56	1:47
6	2.4	3.0	1:22	1:18	1:17	1:62	1:56	1:49
6	2.1	2.3	1:21	1:17	1:16	1:55	1:51	1:47
3	1.6	2.3	1:22	1:18	1:16	1:59	1:51	1:45
57	2.2	2.7	1:19	1:16	1:15	1:52	1:45	1:42
772	2.3	2.8	1:22	1:18	1:16	1:54	1:47	1:43

Looking at secondary school pass-rates, the certificate of secondary education examination (CSEE) –lower secondary’s school leaving examination, pass rates vary considerably from subject to subject, from 19.1% in mathematics to 84% in Kiswahili. However, these results do not show clear correlation with the Pupils Book ratio, in which subjects such as Civics and Kiswahili with the worse ratio (1:5 and 1:3, respectively) turns up to have better pass rates compared to subjects such as Basic Mathematics (Table 4.5 and Table 4.8). Although, URT (2018) attributes the failure in science subjects to shortage of mathematics and science teachers in secondary schools, uneven distribution of teachers across the country and uneven distribution of teacher workload within and between schools could also be the factor.

Table 4.5: Performance rates by subjects, 2016-2017

Subject	Year	Candidate Examined	Candidate Passed	% Passed	PBR
Civics	2016	349,234	170,026	48.7	
	2017	317,673	185,702	58.5	1:5
Kiswahili	2016	349,395	270,404	77.4	
	2017	317,665	266,842	84.0	1:3
English Language	2016	349,367	223,506	64.0	
	2017	317,626	214,501	67.5	1:1
History	2016	341,912	163,588	47.8	
	2017	309,116	172,216	55.7	1:2
Biology	2016	348,136	192,994	55.4	
	2017	316,488	193,266	61.1	1:1
Geography	2016	348,479	177,750	51.0	
	2017	316,564	167,505	52.9	1:2
Basic Mathematics	2016	349,202	62,990	18.0	
	2017	317,444	60,621	19.1	1:1
Physics	2016	128,788	57,453	44.6	
	2017	131,243	55,091	42.0	1:1
Chemistry	2016	163,864	96,651	59.0	
	2017	160,126	85,076	53.1	1:1

More efforts are still needed to motivate pupils to increase their efforts in understanding science subjects.

The average level of achievement in primary school have improved rising from 57 percent in 2014 to 72.8 in 2017 (see Table 4.6 and Table 4.7).

Table 4.6: Summary of Primary School Leaving Examination (PSLE) Results, 2013 - 2017

Year	Candidates Sat		Candidates Passed	Percentage Passed					
	Male	Female		Total	Male	Female	Total		
2013	398,798	446,140	844,938	219,379	208,227	427,606	55	46.7	50.6
2014	369,497	422,621	792,118	224,909	226,483	451,392	60.9	53.6	57
2015	354,706	408,897	763,603	253,904	264,130	518,034	71.6	64.6	67.8
2016	369,547	419,932	789,479	271,577	283,788	555,365	74	68	70.4
2017	429,166	480,784	909,950	321,015	341,020	662,035	74.8	70.9	72.8

Table 4.7: Transition Rate-Primary School

Year	Std VII Leavers	Enrolled to Form 1 the next year		Non - Govt who passed	% of Non-Gvt who passed	Total who passed	%	Net Completion Rate	Gross Completion Rate
		Govt who passed	% of Govt who passed						
2014	792,118	371,528	46.9	79,804	10.1	451,332	57.0	54.8	78.0
2015	763,603	468,337	61.3	70,498	10.5	538,835	70.6	47.3	75.4
2016	789,479	490,576	62.1	63,166	8.9	553,742	70.1	33.7	80.4
2017	909,950	587,186	64.5	64,811	7.1	651,994	71.7	28.4	71.1

This indicates that the country is starting to realize the benefits of free education at primary level. To note, the significant improvement is witnessed for female pupils increasing from 64.6% in 2015 to 70.9% in 2017 while male pupils' performance increased from 71.6% to 74.8% from 2015 to 2017, respectively. Most of pupils that pass primary schools are enrolled in government secondary schools. The completion rate has not been stable with females turning up to have a better completion rates than male pupils, truancy being the main reason for male drop-outs.

Subject	Form 1	Form 2	Form 3	Form 4	Total (Form 1 to 4)				
	2018	2017	2018	2017	2018	2017	2018	2017	2018
	Govt	All	Govt	All	Govt	All	Govt	All	Govt
Agriculture	1:10	1:6	1:10	1:6	1:9	1:6	1:9	1:6	1:5
Basic Mathematics	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1
Biology	1:2	1:2	1:2	1:2	1:1	1:1	1:1	1:1	1:1
Book-Keeping	1:10	1:4	1:10	1:4	1:11	1:5	1:11	1:5	1:4
Chemistry	1:2	1:2	1:2	1:2	1:1	1:1	1:1	1:1	1:1
Civics	1:7	1:5	1:7	1:5	1:7	1:5	1:7	1:5	1:5
Commerce	1:11	1:5	1:11	1:5	1:13	1:5	1:13	1:5	1:4
English Language	1:2	1:2	1:2	1:2	1:2	1:2	1:2	1:2	1:1
Geography	1:2	1:2	1:2	1:2	1:2	1:2	1:2	1:2	1:2
History	1:2	1:2	1:2	1:2	1:2	1:2	1:2	1:2	1:2
Kiswahili	1:5	1:4	1:5	1:4	1:5	1:4	1:5	1:4	1:2
Physics	1:2	1:2	1:2	1:2	1:1	1:1	1:1	1:1	1:1
AVERAGE PBR	1:2	1:2	1:2	1:2	1:2	1:2	1:2	1:2	1:1

2017											
All	Govt	All	Govt	All	Govt	All	Govt	All	Govt	All	Govt
1:4	1:5	1:4	1:4	1:3	1:4	1:3	1:7	1:5	1:7	1:5	1:5
1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1
1:2	1:1	1:2	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1
1:2	1:4	1:2	1:3	1:2	1:3	1:2	1:8	1:3	1:8	1:3	1:3
1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1
1:4	1:5	1:4	1:4	1:4	1:4	1:4	1:6	1:5	1:6	1:5	1:5
1:2	1:4	1:2	1:3	1:2	1:3	1:2	1:9	1:4	1:9	1:4	1:4
1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1
1:2	1:2	1:2	1:1	1:1	1:1	1:1	1:2	1:2	1:2	1:2	1:2
1:2	1:2	1:2	1:1	1:1	1:1	1:1	1:2	1:2	1:2	1:2	1:2
1:2	1:2	1:2	1:2	1:2	1:2	1:2	1:3	1:3	1:3	1:3	1:3
1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1	1:1
1:2	1:1	1:2	1:1	1:1	1:1	1:1	1:2	1:2	1:2	1:2	1:2

4.2. Gender Specific budget allocation

In terms of gender specific budget allocations, a review of relevant budgets was not able to identify funds directly set aside in lines of gender. Most of the budget allocations are in general figures. Although this is not clear, what is clear is the fact gender parity has been achieved at primary level. However, transition from primary level to lower secondary level remains a challenge for girls, where only 65% make the transition (UNICEF, 2018).

5. Conclusions

The fifth phase Government of the United Republic of Tanzania decided to implement a free education program for both government primary and secondary education. The provision of quality education depends very much, among other factors, on the amount of budget allocated for education. This study analyses government expenditures on education sector in Tanzania over periods. This study employed a wide range of methods for both data collection and analysis to arrive to the reported conclusions with secondary data obtained from the sector ministry and the ministry of Finance and planning.

Implementation of various objectives in the sector are guided by several education sector policies and programmes including the Education and Training Policy (ETP) of 2014. The Education and Training Policy provides the foundation for delivering the fee-free and compulsory basic education of 11 years, including one year of mandatory pre-primary education (for children aged 4-5 years), six years of primary (to be started at the age of six years) and four years of lower secondary, O-Level education.

The study found that the total expenditure on the education sector has increased over time in absolute terms. However, the share of the sector budget out of total national budget has been gradually declining since the introduction of free basic education for all, probably due to an overall increase in the national budget mainly driven by the ongoing major development projects in the country that attract a good fraction of the budget, a situation that may reverse once the projects are completed.

Over time, primary education has been taking the largest share of allocated budget to the sector, followed by secondary education. Consistent to the expectations, the budget share of primary education has been steadily increasing from 55.5% in year 2013/14 to 58.2% in year 2015/16, but sharply increased to 63.3% in year 2016/17, the year following the free education reform.

Despite country's commitments to various international agreements, the share of education sector budget as percent of GDP is still below the proposed figures under the Dakar commitment (2000). Most of the funds allocated for basic education is disbursed as Capitation Grants (CG) for the purchase of text books and other teaching and learning materials and currently mainly funded by local resources as compared to foreign resources that comes as part of SEQUIP or EQUIP programmes.

Looking at the performance of the budget, overall ministry's actual budget outturn is around 83 percent contributed mainly by good outturn in higher education compared to less than 40 percent for departments that executes basic education.

Performance of several quality of education indicators are starting to show improvement as a result of increased funding for basic education. As expected, primary and secondary enrolment show the rising trend, with primary enrolment increasing by 14.8 percent from 8,116,488 pupils in 2015 to 9,317,791 pupils in 2017 while secondary school enrolment increasing by 23 percent from 1,469,589 pupils in 2016 to 1,814,686 pupils in 2018 with year on year increase more than doubling from 6 percent (2016 to 2017) to 16 percent (2017 to 2018). However, there is still a very big gap in terms of number of classrooms hence almost double the efforts is still needed in order to keep up with the pace of population growth and increasing enrolment as a result of free basic education. Lastly, pupil- teacher ratios are reasonable for both primary and secondary education and the percent of qualified teachers is satisfactory.

More efforts is still needed to motivate pupils to increase their efforts in understanding science subjects. Future funding should be directed towards increasing the number of classes both at primary and secondary level, an attempt that will require the government to also increase the number of teachers to cope with the increasing number of classes and pupils.

Donor funding have also been declining, indicating the need for the government to enhance domestic revenue collection efforts to afford financing competing developmental needs.



6. References

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7. Annexes

Annex 1: Key Sub-Votes for Sourcing Budget Information Budget Book: Volume II

1. MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

- i. TEACHERS' TRAINING
- ii. SECONDARY EDUCATION
- iii. PRIMARY EDUCATION (BASIC EDUCATION ADULT EDUCATION AND NON FORMAL EDUCATION)
- iv. EDUCATION SECTOR PERFORMANCE COORDINATION UNIT (take share)
- v. REGIONAL AND INTER EDUCATION AFFAIRS COORDINATION UNIT
- vi. SCHOOL QUALITY ASSURANCE
- vii. BASIC EDUCATION DEVELOPMENT OFFICE
- viii. INFORMATION, COMMUNICATION, TECHNOLOGY AND E-LEARNING (Share)
- ix. LEGAL UNIT (Share)
- x. GOVERNMENT COMMUNICATION UNIT (Share)
- xi. PROCUREMENT MANAGEMENT UNIT (Share)
- xii. INTERNAL AUDIT UNIT (Share)
- xiii. POLICY AND PLANNING (Share)
- xiv. FINANCE AND ACCOUNTS (Share)
- xv. ADMINISTRATION AND HUMAN RESOURCES MANAGEMENT (Share)

2. PRESIDENTS' OFFICE-REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

- i. BASIC EDUCATION COORDINATION DIVISION
- ii. INSPECTORATE AND FINANCE TRACKING UNIT
- iii. MANAGEMENT SERVICES IMPROVEMENT UNIT (Share)
- iv. SECTOR COORDINATION DIVISION (Share)
- v. LOCAL GOVERNMENT DIVISION (Share)
- vi. REGIONAL ADMINISTRATION DIVISION (Share)
- vii. PROCUREMENT MANAGEMENT UNIT (Share)
- viii. GOVERNMENT COMMUNICATION UNIT (Share)
- ix. INTERNAL AUDIT UNIT (Share)
- x. LEGAL SERVICES DIVISION (Share)
- xi. INFORMATION, COMMUNICATION AND TECHNOLOGY DIVISION (Share)
- xii. POLICY AND PLANNING DIVISION (Share)
- xiii. FINANCE AND ACCOUNTS UNIT (Share)
- xiv. ADMINISTRATION AND HUMAN RESOURCE MANAGEMENT DIVISION (Share)

Budget Book: Volume III

1. REGIONAL ADMINSTRATIONS

- i. ADMINISTRATION AND HR MANAGEMENT (Share)
- ii. FINANCE AND ACCOUNT (Share)
- iii. LEGAL SERVICES UNIT (Share)
- iv. INTERNAL AUDIT (Share)
- v. INFORMATION AND COMMUNICATION TECH. UNIT (Share)
- vi. PROCUREMENT MANAGEMENT (Share)
- vii. DAS (Share)
- viii. PLANNING AND COORDINATION (Share)
- ix. LOCAL GOVT.MANAGEMENT SERVICES (Share)
- x. EDUCATION SECTOR

Budget Book: Volume IV

1. REGIONAL ADMINSTRATIONS

- i. TRANSFERS TO LGAS - PRIMARY EDUCATION
- ii. TRANSFERS TO LGAS - SECONDARY EDUCATION
- iii. EDUCATION SECTOR
- iv. TRANSFERS TO LGAS - ADMINISTRATION AND GENERAL (related to education only)
- v. SOCIAL SECTOR (education only)

2. MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

- i. POLICY AND PLANNING (All except Colleges, Rehabilitation of Government Building and Support to Vocational Training)
- ii. ADMINISTRATION AND HUMAN RESOURCES MANAGEMENT (Construction of Regional Library)
- iii. INFORMATION, COMMUNICATION, TECHNOLOGY AND E-LEARNING(Share)
- iv. BASIC EDUCATION DEVELOPMENT OFFICE
- v. SCHOOL QUALITY ASSURANCE
- vi. SECONDARY EDUCATION
- vii. TEACHER EDUCATION

3. PRESIDENTS' OFFICE-REGIONAL ADMINSTRATION AND LOCAL GOVERNMENT

- i. BASIC EDUCATION COORDINATION DIVISION

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