

## **Challenges of Budget Implementation in Achieving Ward Secondary School Goals' in Moshi Municipality, Tanzania**

**Juliether Luvanga, AgnesBhoke-Africanus, Threza Mtenga**  
Mwenge Catholic University, P.o Box 1226 Moshi, Tanzania  
[julietherl@yahoo.com](mailto:julietherl@yahoo.com)

### **Abstract**

This study assessed the challenges of budget implementation towards achieving ward secondary schools goals in Moshi Tanzania. The study employed a convergent mixed-method research approach, through purposive sampling all 12 ward secondary schoolheads, 12 school bursars, and 1 district education officer were included in the study. In addition to that, 2 ward education coordinators were included in the study through stratified sampling. Questionnaires and an interview guide were used to collect data thereafter, quantitative data were analyzed through frequencies, tables, and mean. While qualitative data were coded, transcribed, and presented through narrations and direct quotations. The study revealed an absence of openness in funds distribution and utilization, lack of effective communication between ward secondary school administrators and other stakeholders, lack of clear hierarchy in funds administration, and interference of managerial and top management levels on annual plans as budget implementation challenges. However, the study concluded that the revealed challenges of budget implementation restrict ward secondary schools' goals' achievement. The study recommends ward secondary schools funds distribution and utilization openness. Moreover the responsible authorities such as the Ministry of Education, Science and Technology should adhere to guidelines for the preparation of plans and budget 2018/2019 to minimize the revealed challenges.

**Keyword:** Challenges, Budget, Implementation, Achieving, Ward, School, Goals.

## 1. Introduction

The budget has been defined by NBAA (2004) as a statement in terms of monetary value prepared for a specified period. In the budget, there are forecasted incomes, expenditures, properties, liabilities, and cash flows. However, budget categories seem to be expressed differently according to various accounting bodies. ACCA (2017) identified different types of the budget which are; zero budget, rolling budget, incremental budget, activity-based budget, and master budget. Therefore for institutions to focus and aid their activities coordination and control budgets should be always prepared and implemented. Under the public sector, there is a public budget for then Hermando and Riski (2019) defined it as a work plan that is made and used by the government in both central and local government expressed in financial resources and contain monetary values under income and expenditure.

Ward secondary schools according to Abayo (2017) are the parents' or government-owned secondary schools. So far there are common school goals to be achieved by every secondary school including ward secondary schools. Those goals are measurable students' academic achievements and improved school facilities. Therefore each ward secondary school should ensure that their goals are achieved when implementing the budget for a specified budget period.

In Tanzania, a budget is prepared using guidelines for the preparation of plans and budget 2018/19 which had prepared under section 21 of Act no. 11 of 2015 and regulation of 2015 (Ministry of Finance and Planning, 2017. P. iii). However, through this guideline, the Government has introduced various systems in operating government financial operations. According to the Ministry of Finance and Planning (2017), the so-identified systems are Government e Payment Gateway, which is an electronic system for tracking all revenue collection by the government. In addition to that, there is planning, budgeting, and reporting, a government salary payment platform, and Tanzania's interbank settlement system. As a result, minimizes leakages, increases collection of revenue, efficiency, and enhances accurate real-time reporting and forecasting of revenues. Since the public sector comprises all institutions owned by the government including ward secondary schools, their budget should also be part of the government budget.

According to Chukwu et al. (2016), there is an outlined structure for budget development that establishes the entire organization's goals and setting corresponding goals to the organization's functions. However, volume, price, hours, and other statistical information are considered to be the budget assumptions. Therefore these assumptions are very useful in determining revenues and expenses, accuracy review, and other necessary changes to improve budget preparation, location, implementation, and performance reporting. However these are to be used by Ministries, Independent departments, Agencies, and Regional secretariats in preparation, allocation, implementation, and performance reporting with the effect from budget 2018/2019. What is more, there is a need to identify how local government management authorities support the budget implementation for the achievement of ward secondary schools goals.

Public budget involves ward secondary schools budget since is one among institution in a public sector. Therefore Ward secondary school's budget follows guidelines for the preparation of plans and budget 2018/2019. Godda (2018) stated that Tanzania has decided to invest a lot in the education sector especially in primary and secondary education being identified as the basic education. This has been done practically since 2016 two years after the 2014 education and

training policy launch by abolishing all fees and additional financial requirements whereas each school budget is estimated using the total number of students enrolled ( Ministry of Education Science and Technology 2017).

According to the Ministry of Finance and Planning (2017),the prepared central government budget should be implemented by various public sectors including the education sector through their respective Ministries using the expenditure codes. Eventually, every fund sent to ward secondary schools under the umbrella of the Ministry of Education Science and Technology via local governments has clear instructional purposes on their uses as per expenditure codes. Therefore, this limits expenditure divergent from one expenditure code to another. As a result,be a control mechanism in spending government money. However, Godda ( 2018) proved fee-free education in Tanzania had to leadto complaints from ward secondary schools administrators in achieving their goals. The reason behind thiscomplaint is a few funds obtained from students' parents to support the capitation funds from the insufficient central government. According toBankole (2019), capitation grants are funds that are distributed by the central government to the ward secondary schools through their respective local government authorities. Moreover, school administrators are eligible to spend the received funds to implement schools budgets to attain specified budget period goals. Moshi Municipality Ward secondary school seems to be unsuccessful attainitstargeted goals. This could in one way or another be a result of challenges that are encountered bythemduring budget carrying out. Therefore this study specifically aimed to assess the challenges that limit ward secondary schools' from achieving their goals in a specified budget period. In addition to that, the recommendations were given out as solutions on how to overcome the assessed challenges.

### *1.2 Statement of the Problem*

The effectiveness of budget implementation influences the achievement of ward secondary schools' goals. Although there are experienced challenges encountered budget implementation as a result of inadequate financial resources from the central government. The reason behind this is that all ward secondary schools depend on the capitation grants distributed by the central government to fund their budgets (Godda, 2018). However, the funds are not sufficient enough to achieve the schools' goals for a specified budget period of the ward secondary schools.

Eventually, there is a complaint concerning fee-free education being unclear to the communities by ward secondary school administrators despite the issued circular 5 of 2015 being a high-level statement (Godda, 2018). However, distributed funds from the central government to the head of schools is the one to be used in implementing the budget following guidelines for the preparation of plans and budget of 2018/19 (Ministry of Finance and Planning, 2017).What is more, school administrators have to implement the guided budget by consideringtargeted schools' goals priorities.

Several studies were reviewed concerning the issues of budget implementation like studies of Bankole (2019), Chukwu (2018), and Godda ( 2018). However mostly reviewed studies were typically based on public sector budget preparation, monitoring and control, and implementation. The results from the reviewed studies werelack of procedureconcerning the authoritative arrangement and organization of budget implementationand reporting needs, the appreciation and value of implementation data which undermines the funds' utilization. In so far as from the reviewed studies neither had been done specifically in the identification of challenges of budget

implementation of ward secondary schools in achieving their goals particularly in Moshi Municipality. Therefore, this study assessed budget implementation challenges in achieving ward secondary school goals' in Moshi, Tanzania.

### *1.3 Research Objective*

The objective of the study was to assess the ward secondary schools' budget implementation challenges in achieving their targeted goals in Moshi Municipality, Tanzania.

### *1.4 Theoretical Framework*

#### *Budget Theory*

The study guiding theory is a budget theory edited by Khan and Hildreth (2002) for which initially was developed by Adams (1838-1918) who was an American historian and Adams, a political family member descended from U.S. Presidents. So far the theory expresses the political and social drives behind government and civil society budgeting. This theory was a central topic during the open-minded Era for then discussed much on municipal bureaus and other academic and quasi-academic facilities of the time been example Brookings institution. Moreover, financial innovation was designed to empower city mayors and managers in having the ability to implement required policy reforms. As a result executive budget being identified as a tool by the United States president in policy and power shaping policy to increase the role of management and budget (Khan and Hildreth, 2001). The theory has a direct link to this study since it articulates the origin of the public sector budget, its preparation and it identifies the one responsible for its preparation.

Khan and Hildreth (2002) proved that the budget theory indicates the public budget being responsible for all public institutions including education institutions for which have a centralized budget. Since in public sector central government, local government and legislatures are inclusive they should prepare their budgets. So far they have to undergo further steps up to legislative branches to be processed and included in the government budget. In addition to that, Khan and Hildreth (2002) said that all public institution budgets have to be addressed using microeconomic solutions to all problems to increase government locative efficiency. This is because budget involves a lot of microeconomic issues including efficient allocation of scarce government resources. As a concern, the theory proved that there is an equilibrium between budget and legislative power. Since legislatures reflect fluctuating influences in adjusting the executive budget proposal by either increase or decrease the proposed budget.

Budget theory by Khan and Hildreth (2002) had not specifically stated how to budget problems can be solved using non-macro economic solutions. As a consequence, the theory concluded that all budget problems follows under economic problem and not otherwise. Whereas other budget problems are non-economic for example service quality, cycle time, employees' satisfaction, and motivation.

However, there is theory relevance applicability with the study on challenges of budget implementation in achieving ward secondary schools' goals. This is due to the reason that it ascertains how ward secondary schools budget is a result of civil societal budgeting. So far it has proved that government budget is a tool to states heads in sustainably shape various policies including education policy.

## 2. Literature Review

### Challenges of Budget Implementation in Ward Secondary Schools

Hapompwe et al (2020) on the empirical review evaluation which aimed at investigating the public secondary schools' education financing on service quality in Lusaka Zambia. Through triangulation, the census method was used to collect data using a questionnaire for 170 respondents and 3 focus group discussions. The study findings were the existence of financial inadequacies in the system due to bureaucratic procurement in sub-sectors of inputs. This was due to resources misapplied or misappropriated and mismanagement. However, the study did not specify how financial inadequacy may impact budget implementation in achieving ward secondary schools goals.

A review study by Sila (2016) on the challenges of effective implementation of the budget in the public sector a case of Cemastea. The study aimed to look at distinguished reasons for spending, consumption limit in the general population fragment. However, the study aimed at determining the best practices in enhancing better open administration transmission. Data were collected from all center staff to check if the financial plan was consumed according to the scheduled procedures, strategies, and goals. Respondents' perceptions about expenditure usage were investigated through content and unmistakable examination. Findings exposed maintaining straightforwardness and responsibility to the influence in the spending plans, absence of arrangement between the influential budget implementation arrangement. Then the study suggested observational arrangements on procedural settings to reduce money outflows. The usefulness of this study to the current study is on the information concerning funds utilization. However, the study generalizes on the public sector rather than specifically under institutional level such as ward secondary schools. Therefore, this study assessed limiting budget implementation factors of ward secondary schools' funds' utilization as one among the institution in the public sector.

According to Biro (2017) study was reviewed on assessment of the effectiveness of financial management in Tanzania government secondary schools in the coast region. The study aimed to determine if school management teams were trained sufficiently, financial controls are all-inclusive and examining the nature of government secondary schools budget implementation. A case study design was employed whereby through systematic sampling 150 respondents were included in the study. The study revealed that school finance leaders were averagely trained but the training was not on time. However funds were not managed well, unopenness on utilization of funds according to cost centers, inadequate funds to meet school requirements, and funds were not reaching schools on time. From the findings, this study is very useful to the current study as the school management team contributes much impact on the effectiveness of budget implementation though only qualitative data were used to conclude the study. Since, when analyzing any financial issues quantitative data matters more than qualitative data as there is other financial information that cannot be presented using words only without numbers. Therefore, the current study had used both qualitative and quantitative data to explore the challenges of budget implementation in achieving ward secondary schools goals.

Moreover, the review was done on the study on revising the budget model implementation challenges at university by Staci et al (2017). Through heuristic inquiry and content analysis, the study provided an in-depth examination and overview of the process of budget change to not-for-

profit institutions. The study found that there are complexities of budget implementation and lack of continuity of key personnel made it difficult to implement a new budgeting system. The study findings on a strategic choice in overcoming budget implementation challenges can be applied even inward secondary schools in Moshi municipality. However, the study was conducted under a single case study for then some concerns regarding study reliability and replicability might be violated. Therefore the current study involved 12 ward secondary schools to ensure study reliability and validity.

A study conducted by Milton (2016) titled challenge of budgeting in public institutions, specifically the study examined budget implementation practices of the bank of Uganda. Through cross-section survey design in quantitative approaches, top management, middle management, and officers were included in the study. Data were collected and analyzed through means, standard deviation, frequencies, and percentages. The study revealed a lack of good budget implementation incentives, failure to keep an eye on performance indicators resulting in increased costs due to inflation, and limited budget implementation periodic review. The study recommended that the identified challenges of budget implementation should be managed to ensure that bank budgets are implemented effectively. This study is very useful to the current study as it identifies budget implementation challenges in public institutions including wards secondary schools. However, the study used only qualitative data in generalizing the findings focused only on financial institutions rather than educational institutions. However, the current study opted to collect data using quantitative and qualitative data collection tools on the assessment of challenges of budget implementation in achieving ward secondaryschools goals.

### **3. Research Methodology**

#### *3.1 Research Design*

The study employed a convergent mixed method research approach whereas quantitative and qualitative data were collected at one phase. Creswell and Creswell (2018) identified the convergent mixed method as a single-phase approach that the researcher collects both quantitative and qualitative data, where data were analyzed separately, and then compares the results to check if findings confirm or disconfirm each other. The benefit of using convergent mixed research design is that it saves resources and time since all quantitative and qualitative data are collected at the same time. So far cross-sectional survey design was used under quantitative and phenomenology design was used for a qualitative approach. Moreover, the use of a cross-sectional survey design enabled the study fairly sample size to acquire ideas out of the drawn sampled population. On the other hand,phenomenological design enabled the researcher to explore experience on challenges of budget implementation in achieving ward secondary schools' goals from ward education coordinators and district education officers.

#### *3.2 Targeted Population*

The study'stotal targeted population was forty-six (46), whereas twenty-four (24) came from twelve (12) ward secondary schools which comprise twelve (12) heads of ward secondary schools, 12 school bursars. Also, it includes 21 wards represented by ward education coordinators and one (1) district education officer (Municipal profile 2020). From the targeted population head of schools, school bursars, and district education officer was purposively included in the study. This is according to Signet al ( 2014) who suggested that for a small population the entire of it

has to be sampled to achieve a desirable level of accuracy. However, concerning ward education coordinators 2 of them were included in the study out of 12. This is because 21 wards of Moshi Municipality not all of them have ward secondary schools rather only 12 wards then from there 2 of them were included in the study.

### *3.3 Data Collection Instruments*

Moreover, primary data were collected from heads of schools, and school bursars through questionnaires while interview guides were used to collect data from ward education coordinators and district education officers. The reason behind using the two data collection instruments is that collecting data using one data collection instrument is not sufficient enough to have valid and reliable data for the study conclusion.

### *3.4 Data Collection Procedures*

Furthermore, instruments were pilot tested in two ward secondary schools whereas data were collected from two heads of schools, school bursars then being excluded during actual data collection. Moreover, interview guides were pilot tested to one ward education coordinator out of the sampled wards. Thereafter, questionnaires were analyzed by research specialists of Mwenge Catholic University to ensure validity. While the reliability of the study was obtained through pilot-tested Lickert scale questions on challenges of budget implementation achieving ward secondary schools' goals were analyzed using Cronbach-Alpha with a coefficient result of 0.699.

Since two ward secondary schools were used to pilot the data collection instruments then only 10 ward secondary schools were used to collect data during the actual data collection stage. Data were collected from the field after the district education officer receive and accept the introduction letter from the director of post-graduate studies of the Mwenge Catholic University. Then logistic on how to reach study respondents were arranged and administering questionnaires to be filled by the head of schools and school bursars However, face to face interview was set with ward education coordinators and district education officers.

### *3.5 Data Analysis Procedures*

Thereafter, all quantitative data collected were edited to check their completeness and consistency. The data were then grouped into different categories to be analyzed using descriptive statistics such as mean, frequencies, percentages, and tables with the aid of computer software known as Statistical Package for the Social Sciences. Eventually, qualitative data were coded and presented through direct quotations and narrations of responses from the respondents.

## **4. Findings and Discussions**

Challenges of budget implementation in achieving ward secondary school goals are the research objective three from the Master of Business Administration (MBA) dissertation. This objective aimed at identifying challenges that limits ward secondary schools of Moshi, Tanzania from achieving their targeted goals in a specified budget period. Questionnaires were administered to the head of schools and school bursar and respondents were required to agree or disagree on the Lickert scale statements indicated in a table concerning ward secondary schools budget implementation challenges. Responses are indicated in the following Table 1.1.

**Table 1.1 Head of Schools and School Bursars' Responses on Challenges of Budget Implementation in Achieving Ward Secondary Schools' Goals in Moshi Municipality (n=20).**

Budget Implementation Challenges	Strong Disagree		Disagree		Undecided		Agree		Strong Agree		Mean
	F	%	F	%	F	%	F	%	F	%	
	Government interference affects budget implementation	5	25	4	20	5	25	4	30	0	
Government guidelines on budget implementation in ward secondary schools are not clear	3	15	4	20	3	15	6	30	4	20	3.2
Ministerial and top management interference on the annual plans affects budget implementation	3	10	6	30	3	15	6	30	2	15	2.9
Lack of clear hierarchy in the administration of budgets affects budget implementation	2	10	6	30	2	10	7	35	3	15	3.1
Lack of management support affects budget absorption	1	5	9	45	4	20	6	30	0	0	2.75
Lack of effective communication to all stakeholders by ward secondary school management affects budget implementation	12	60	4	20	1	5	2	10	1	5	3.65
Capitation funds disbursed to secondary schools are not sufficient to achieve their targeted goals for a specified period of time	12	60	7	35	0	5	0	0	1	0	1.55
Rules and procedures to be followed during budget implementation of ward secondary schools are not followed accordingly	3	15	4	20	1	5	10	50	2	10	3.2
There is no openness on fund usage and distribution in ward secondary schools	1	5	1	5	1	5	14	70	3	15	3.85
There is no relationship between budget implementation and ward secondary schools' goals achievement.	3	15	4	20	2	10	9	45	2	10	3.15

**Source:**Field Data (2021).

Data from Table 1.1 show that there are challenges encountered by ward secondary schools in achieving their aimed goals for a specified budget period. Thus, study findings revealed that no openness on funds distributions and utilization concerning the wards secondary schools. However, this has been shown by a mean of 3.85 from the table whereby 17 (85%) respondents agreed with the statement while 3 (15%) disagreed with the so said statement. This is to say that, openness is very important in budget implementation especially to the wards secondary schools.



As a result, school administrators could be in a position to effectively implement the so funds according to the budget which is a guide on how to use that funds by considering goals priorities. This finding was supported by an interview done with one Ward education coordinator who said that;

*“The main reason is that arrangements and criteria that are used in distributing funds from the central government by the ministry responsible for education to the local government authorities are not so open to the wards secondary schools administrator.”*(Research respondent July 16, 2021).

This finding is in line with Mgeni (2015)who argued that at a school level aimed goals are more difficult to be achieved in public secondary schools since there is an existence of school finance policy, regulations and predictable fund flows.

On the other hand, study findings revealed that rules and procedures to be followed during budget implementation of ward secondary schools are not followed accordingly. This has been shown by a mean of 3.3 from table 1 with 12 (60%) respondents’ who agreed with the statement while 7 (35%) respondents disagreed with the statement. However, the Guideline for the preparation of plans and budget 2018/2019 states that every budget procedure is to be followed. On the other hand, it is not practiced for the ward secondary schools budgets especially during the budget implementation. This finding was supported by one of the ward education coordinators during the interview, who said that;

*“Our schools are supposed to suggest for what they want to do for the next academic year but unfortunately the so planned goals are not funded during the budget implementation stage at the right time”* (Research respondent, 16 July 2021).

This finding on rules and procedures to be followed during budget implementation of ward secondary schools have similar findings like Sila (2016). The findings werethe existence of moderate extent that government guidelines on budget implementation are effective represents that the need of upholding transparency and accountability affected budget utilization.

The study findings also revealed that Ministerial and top managerial interference on the annual plans affect budget implementation. This has been shown with 2.9 mean scores with 8 (45%) respondents’. Even though ward secondary schools plan for their annual budgets using guidelines for plans and budget of 2018/2019 but ministerial and top management levels may adjust those budgets. As a result, some challenges are encountered during the budget implementation to those schools. Eventually, some goals to be achieved during a specified budget period can be limited. In addition, this result was supported by District Education Officer through the interview who said that;

*“We usually receive plans for every ward secondary school during the budget preparation time, but at the time of its implementation, some of the issues in the planned budget might be adjusted at the ministerial level. At the same time, we as a district authority are required to implement what has been directed by the ministerial office and not otherwise.”*(Research respondent, 13 July 2021).

This result is linked to findings by Sila (2016)for which revealed that one among the finding for budget implementation challenge was clerical and top administration obstruction on the yearly

arranges influences spending usage of funds. The study also revealed an absence of arrangement between authoritative structure and structure of implementation reporting and convenience in fund utilization.

Furthermore, the research findings revealed that 50% (10) of the respondents included in the study agreed with the statement which states that lack of clear hierarchy in the administration of budgets affects budget implementation. This has been a challenge in budget implementation within wards secondary schools. As it is known that every organization has a hierarchical structure to be followed when performing their day-to-day activities. Therefore the responsible ministry for the distribution of capitation funds to the ward secondary school has a hierarchy to follow. For this case, there should be a clear hierarchy in school budget administration.

## **5. Conclusions**

The study inferred that ward secondary schools are not achieving their goals for a specified budget period due to several challenges encountered by them. Firstly an absence of openness in all matters concerning ward secondary schools funds distributions and usage. As a result head of schools and school bursars has no way that they can argue with the criteria on how they have been entitled to the so received capitation funds from the responsible authorities. Thus school administrators are required to implement their budget using distributed funds to them no matter what has been planned for during the budget preparation.

However, the study found that there is ineffective communication by ward secondary schools and education interested party. As a result, it limits the achievement of ward secondary school's goals since if stakeholders could be communicated by the schools' administrators on the issues of budget implementation. This could be easier for them to involve themselves in ensuring that the budget is successfully implemented by contributing the funds in financing the budget apart from waiting for the delayed funds from the Government.

Rules and procedures of budget implementation concerning the ward secondary schools are not followed. As a result, it limits some of the aimed goals not to be achieved due to elapse of time. Moreover, the study findings revealed that managerial and top management levels interference on annual plans has been a challenge to the implementation of ward secondary schools budget. Furthermore, the findings revealed a lack of clear hierarchy in the administration of budget being one among the challenges of budget implementation in the achievement of ward secondary schools.

## **6. Recommendations**

The following recommendations were made with respect of budget implementation challenges of ward secondary schools goals achievements;

Ministry of Education, Science, and Technology should ensure that the guidelines for preparation and implementation of plans, and budget regarding ward secondary schools are effectively and efficiently followed. This will ensure the achievement of aimed goals by ward secondary school including those available in Moshi Municipality. Thus, each ward secondary school goal is indicated in the central budget, and their funds are then to be distributed accordingly and on time.

Ward secondary school's administrators should communicate with education stakeholders like parents, donors, and charitable institutions. On the other hand, these stakeholders in one way or

another can contribute a certain amount of funds to finance the ward secondary schools budget implementation process. However, the funds contributed by those stakeholders will fill the gap of delayed capitation funds from the central Government. As a result, all goals aimed at the ward secondary schools will be achieved on time.

The study findings on the challenges of budget implementation in Achieving ward secondary schools goals are very useful to the policymakers in the education area. Specifically, the study could be used by the responsible authorities to review the fee-free education policy. As a result, open room for the parents will be created in contributing a certain amount of funds to support their children's education. Also, the study could be as a base in reviewing ward secondary schools fund management policy from the central government up to the school level. As a consequence, it will ensure funds usage openness for education development and sustainability.

Also, the study could be as a base for further studies to the researchers in another budget area apart from budget implementation challenges in achievement of ward secondary schools' goals.

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