1. Introduction

Tanzania is now implementing FYDP II that aims at transforming the economy and human development through industrialization. Throughout this transformation journey, the role of education cannot be over emphasised. In this cause, interventions for human development and social changes targets different areas but mostly important education. We can’t ignore the role quality of education can play in this transition. While there are all these indications that, education sector should strive towards quality for this upheaval, the sector budget has been continuously demonstrating a common feature from one Financial year (Fy) to the other, a culture of imbalance between recurrent & development allocation, with recurrent expenditure taking the largest part of the budget. This trend has caused continuous shortage in implementation of development projects and blocks the realisation of quality education for all, quality that has great contribution in progression towards industrialization.

While this analysis intends to highlight key budgetary issues that are a concern to the quality of education within the sector as we are heading towards industrialisation, information on expenditure reports is still hardly available especially on education budget allocated to the President’s Office- Regional Administration and Local Government (PO-RALG). It is our take that this information on education budget allocation and spending on each district, be made easily accessible irrespective of the fact that implementation of education sector budget is through different ministries.

2. Falling Trend in the Education Sector Budget

The education sector budget has been having a declining trend in the past three Financial Years (FYs). Around 4,511.79 billion has been approved for education sector budget in the Fy 2019/20 which is a decrease of 2.5% (Tshs 116 billion) from Tsh. 4,628 billion which was approved as education sector’s budget for the Fy 2018/19. The 2018/19 budget was as well lesser amount by 1.7% (Tsh. 78 billion) from what was approved as education spending in 2017/18, where by Tsh. 4,706 billion was approved. In simple terms, the education sector budget has been falling since Fy 2016/17 to the current Fy 2019/20 at the decrease of 5.4% for the past four FYs.
The budgets in the specific ministries, Ministry of Education, Science and Technology (MoEST) and PO-RALG have as well been declining in the current and past Financial Years. The budget allocation for MoEST has declined from Tshs 1.408 trillion for the Fy 2018/19 to 1.357 trillion for the Fy 2019/20, a decrease of 51 billion. The education budget for the President’s Office-Regional Administration and Local Government (PO-RALG) has as well decreased from 3226.2 billion allocated in the Fy 2017/18 to 3211.5 billion allocated in the FY 2018/19 and to 2,904.8 billion allocated in Fy 2019/20.

The real question is, as there is a continuous demand for strengthening the education sector especially development projects, will this falling trend of budget allocation suffice the need with the increasing demands of the sector attribute by increased enrolment? One of the realest demands is unsatisfactory number of teachers in primary schools, whereas of April 2018, primary schools had lack of 85,916 teachers. Although the government is making deliberate efforts to employ where in 2018/19, 4,811 have been employed, increased budget might perhaps render employment of more teachers that might feel the gap quickly annually. It is our take that the budget for education sector be increased, especially the developing funding which has effect towards improving learning and teaching environment.

3. Applauding Government Decision in having a Separate Vote the High Education Students’ Loan’s Board (HESLB)

The Minister of Finance, Hon. Phillip Mpango, acknowledged the importance of having a separate vote for the HESLB. This is because the HESLB budget forms part and parcel of the development budget of the MoEST whereas almost half of the budget goes to it while the rest goes to real development budget. The rationale behind separation is to have exact budget that is allocated for real development budget.
The decrease of the development budget is coupled with the fact that a large amount of the Ministry’s development budget goes to HESLB. The problem is becoming even more complex because the equivalency of the budget for development projects and the budget for HESLB has granted the HESLB an increase in budget compared to the budget allocated for the actual development projects. During the Financial year 2018/19 the Government had allocated 502.4 billion for the real development projects which is equivalent to 54% of the total development budget whereas the higher education students loans had an allocation to the tune of 427 billion equivalents to 46% of the total budget. During the Financial year 2019/2020 the budget for loans of the higher education students has increased up to 450bn which is equivalent to 52% whereby the actual budget for development projects is 413 billion equivalents to 48% of the total development budget.

This whole scenario indicated that donor dependence has increased from 62% in the FY 2018/19 to 68% in the FY 2019/20, a situation that is not health for the education sector. Looking at the development budget implementation, out of 311 billion that was supposed to be covered by foreign funding in the FY 2018/19, only 36% was given equivalent to 111 billion only. 199 billion was received from the foreign funding equivalent to 64%, interpretation that the implementation of real development projects has been largely affected. This is a call to the government to reconsider development projects allocation through focusing on domestic funding in realisation of these implementation challenges.

4. Donor Dependence on Development Budget of MoEST

Allocation for development projects in the MoEST for the FY 208/19 was 929.9 billion whereas 427.5 billion was allocated to the HESLB and 502 billion allocated for real development projects. Out of 502.4 billion, 311 billion was to be covered by foreign funding equivalent to 62% of the coverage and the remaining sum equivalent to 38% was to be covered by domestic funding. While real development projects are being covered largely by foreign funding, HESLB is being covered by domestic funding. In the FY 2019/20 more challenges are prevailing, whereas 862.7 billion has been allocated for development budget. 450 billion has been allocated to HESLB while 421.7 remains for real development projects to which 68% of the projects shall be implementing through foreign funding (279 billion) and 32% shall be implemented through domestic funding (134 billion)
5. Challenges in Implementing Development Projects

Due to donor dependence, implementation of development projects was largely affected. In the FY 2018/19 out of 40 real development projects, only 10 projects have received at least 50% of what was allocated as of February 2019. Further, 24 real development projects with a total sum of 98 billion have not received any funds (0%). Real development projects are attached to sustainability of the sector and hence, it’s imperative to fund more domestically especially as of now where revenue seems to have been increasing.

6. Quality of Education

Insufficient disbursements of development budget have greatly affected monitoring of quality of education. In the FY 2018/19 monitoring for quality of education was allocated with 1.5 billion. While there was zero disbursement for that as of February 2019, in the FY 2019/20, 1 billion has been allocated for inspectorate as well to be locally funded. Further 25 billion was allocated for secondary school’s quality of education improvement in (SEQUIP). As of February 2019, there was zero disbursements to this project which is dependent on foreign funding. In the FY 2019/20, allocation to SEQUIP is 30.8 billion and it’s on foreign funding as well.

The question that is posed is here is while no money was disbursed for quality of education monitoring, what is the plan towards projects that are meant for ensuring quality of education? Whether locally or foreign funded these projects receives zero disbursements. In the FY 2018/19 evaluation has been conducted in 5,723 out of 17,174 primary schools. Its only 335 of schools that have been inspected, this means perhaps we might need three years to complete evaluation in all primary schools. In secondary schools, only 1,185 out of 4,779 secondary schools have been evaluated. This is 25% of all secondary schools to be inspected. This means it might take four years to accomplish evaluation in all secondary schools. This is an alert that funds for quality of education should be increased and should be disbursed timely and adequately.