Research article

Forms of decentralization and their implications for educational accountability in Tanzania

Rose Ephraim Matete [*]

The University of Dodoma, College of Education, Department of Educational Foundations and Continuing Education, Tanzania

A B S T R A C T

This study investigated the forms of decentralization and how they can bring about educational accountability in Tanzania. Open-ended questionnaires, interviews, focus group discussions and documentary reviews were methods for data collection. The findings indicate that the school committee as a representative organ of the community and parents in a decentralized educational management system, succeeded in improving the attendance rate, maintaining discipline, and controlling truancy among pupils. The findings also indicate that the teachers and school committee members appreciated the financial transparency in their schools. However, teachers commented that school committee members concentrated their attention on the Primary School Leaving Examinations (PSLE) and financial matters without ensuring that schools improve the environment in which education is provided for teachers to be accountable for the pupils' learning. Further, it was, found that financial contributions from the parents and community members were a challenge because of a lack of awareness of the importance of education for their children. It is argued in this paper that although financial contributions from the community members are necessary for the school development plans, the government needs to play a leading role in the provision of education to safeguard the poor and fight inequality in education.

1. Introduction

Decentralized educational policies have been receiving considerable attention in recent years in many African countries. Many governments worldwide tend to identify decentralization as a key focus of their efforts towards strengthening national unity, reconciliation, enhancing governments' accountability to their citizens, and promoting service delivery (World Bank, 2018; Kigume and Maluka, 2018). In every state system, government authorities are, to some extent, dispersed over several governmental bodies, and this spread of authorities seems to be inevitable (Mollel and Tollenaar, 2013). Indeed, decentralization seems to be an appealing alternative to centralized states, given a range of benefits associated with it (Demas and Arcia, 2015).

Governments around the world advocate decentralization of their power to the local level based on various arguments: First, it is argued that decentralization facilitates the decision-making process and controls socio-economic plans and activities. The second argument is that decentralization makes the government more responsive and efficient in service delivery to its citizens. Thirdly, it has also been argued that decentralization defuses social and political tensions and ensures local and political autonomy. The fourth argument is that decentralization simplifies bureaucratic procedures and increases sensitivity to local conditions, as needs are best known by local people. It is further argued that decentralization integrates and facilitates checks and balances concerning service provision in society (Winkler, 1994; Gaynor, 1998; Brosio, 2000; World Bank, 2003; Galiani et al., 2008; Gropello, 2007; Muriisa, 2008; Massoi and Norman, 2010; Demas and Arcia, 2015; Kigume and Maluka, 2018). Even in the most centralized systems, such as France, China, and Japan, there is a push to decentralize governmental activities and decision-making power (Mollel and Tollenaar, 2013). However, as observed by Mollel and Tollenaar (2013), having a fully decentralized government system for the services provided to the citizens is quite impossible because the reallocation of public means and resources within a country requires a certain level of coordination from the central office.

While outcomes resulting from decentralized policies have been heavily discussed and appreciated by different authors, see, for example, Gaynor, (1998), Winkler (1994), McGinn, (1997), World Bank, (2003), Massoi and Norman (2010), Mollel and Tollenaar (2013), and Kigume and Maluka (2018), much of the literature has greatly concentrated on

---

* Corresponding author.
  E-mail address: rose.matete@udom.ac.tz.

decentralization policies in general without linking them with educational accountability through community participation in education and that of management by objectives. The study by Massoi and Norman (2010) in Tanzania was concerned with political decentralization by devolution. A recent study also by Kigume and Maluka (2018) in Tanzania focused on decentralization in the health sector. Indeed, literature on forms of decentralization and their implications for educational accountability is scanty, and whether or not the adopted forms of decentralization contribute to educational accountability in primary schools is not well known in the Tanzanian context. This study attempted to link community participation and management by objectives as forms of decentralization with educational accountability so as to have not only devolved power to the local level but also ensure that the adopted decentralized forms foster educational accountability for the achievement of positive outcomes. The key research question was: How can the adopted forms of decentralization bring about educational accountability in Tanzania? The study explored both teachers' accountability for pupils' learning and financial accountability.

In Tanzania, the decentralization system can be traced back to 1962, when much power was given to local authorities, and later on, from 1974–to 76, a period is well known as the *Villagization* process, when the government of Tanzania wanted to build a socialist society by transferring some of its powers and functions to the local level (Massoi and Norman, 2010; Mollel and Tollenaar, 2013). The main goals were to encourage people to live in villages and collaborate for the common good, as well as to instill a sense of collective ownership of the product and to value of manual labor. Later, the government took over the service provider after the local level had failed (Mmari, 2005). Thus, there was a re-establishment of regional and district authorities in 1982 for the enhancement of partnerships in the provision of education. This was followed by the Local Government Reform Program of 1999, also known as the D-by-D, meaning decentralization by devolution for quality improvement of service delivery, enhancing transparency, deepening accountability of local authorities to the local people, and promotion of public involvement in planning and execution of schools' development programs.

Other efforts included the decentralization of 2003, which aimed at improving efficiency and effectiveness in service delivery and enhancing transparency and accountability to the local people. The Government of Tanzania again introduced the Open Performance, Review and Appraisal System (OPRAS) in 2004 for the improvement of service delivery with efficiency and effectiveness in public-servant service systems at the local level (URT, 1995; URT, 2001; Ngwilizi, 2002; Mmari, 2005; Massoi and Norman, 2010; Bana, 2009; Issa, 2010; Massoi and Norman, 2010). Other efforts included the introduction of the Primary Education Development Program (PEDP) in 2000, which was implemented from 2001-2005 as a first phase, and the second phase was implemented from 2006-2009. Secondary Education Development Program (SEDP) I was implemented from 2004 to 2009, and SEDP II from 2010 to 2015 (URT, 2001; 2006b; 2010). In both programs, community members and parents have been involved in schools' development plans as local initiatives to improve the teaching and learning environment in schools. The next section provides the definition of decentralization as a concept.

1.1. The concept of decentralization

Decentralization as a term is difficult to define precisely, as different people define it differently. The Organization for Economic Cooperation and Development [OECD] (2019, p. 3) for example, defines decentralization as "the transfer of powers and responsibilities from the central government level to elected authorities at the sub-national level, who have some degree of autonomy." Naidoo (2003, p. 3) conceptualizes the term '*decentralization*' as a "transfer of some form of authority from the center to the local level." According to Lauglo (1995), *decentralization* can also be seen in spatial or geographical terms as a dispersed institutional service provision away from a central location. In the educational system

context, decentralization refers to a reduced authority from the central office of the decision-making hierarchy to the local level. To Lauglo, the term '*decentralization*' is used in practice not only for the process of change but also for the condition of dispersing authority to the local level. In this paper, decentralization is conceptualized as a process of devolving some degrees of authority from the top central office to the lower levels to give local tiers, private enterprises, or other agents more power in decision-making for service provision. In this case, as observed by Ramírez et al. (2016) decentralization as a process is multidimensional, with many shapes. It evolves over time and covers different issues in different contexts. Having defined the term decentralization, it is also important to look at accountability as a term, as it is shown in the next section.

1.2. What is accountability?

As has been the case with decentralization, accountability is also defined by different people in different ways. According to Ranson (2003, p. 199): "To be accountable, conventionally, is to be 'held to account', defining a relationship of formal control between parties, one of whom is mandatorily held to account to the other for the exercise of roles and stewardship of public resources." To Wilcox (2000, p. 16): " [...] at its most fundamental, accountability is the obligation of one party to explain or justify its actions to others." Kristiansen et al. (2018, p. 1), define accountability as "the information employees deem reasonable to share and document about their work practices, progress, and outcomes." In this paper, accountability is defined as the process by which an individual report to and accounts to authorities or stakeholders on what has been done with the resources provided. In this context, a teacher gives an account to the school committee members in a decentralized plan on the resources provided in relation to the learning outcomes. The next section discusses the forms of decentralization and their implications for educational accountability.

2. Forms of decentralization in education

Decentralization takes many forms, such as market choice, feudalism, liberalism, school voucher systems, participatory democracy, pedagogical professionalism, community participation, and management by objectives (MBO). Only the latter two forms that are relevant to the Tanzanian context are discussed in this paper. There are three main value categories in the rationale for different, ideal-typical 'forms of decentralization': the legitimate 'right' to make decisions; the quality of services provided (effectiveness); and the efficient use of available resources related to goal realization (Lauglo, 1995). These rationales are achieved through three main approaches to decentralization, i.e., deconcentration, which is a transfer of power from the central office to the local level within the same ministerial office; delegation, which is more-or-less the same as deconcentration but, in this approach, the transfer can be extended to private-owned organizations; and devolution, which is the legal and permanent transfer of authority from the central government to the local level, and this type of decentralization cannot be revoked (Fiske, 1996; Cohen, 2004; Massoi and Norman, 2010). According to the OECD (2019), decentralization is a means of achieving organizational goals and facilitating service provision. The term 'forms', as employed here, refers to the means or strategies through which decentralization takes place.

2.1. Community involvement in education

Suzuki (2002) viewed community participation, as one of the forms of decentralization, as the best way of giving power to local people by involving them in decision-making (Suzuki, 2002). The community may mean the surrounding population of the school, or as Nishimura (2017) states, it could be a walking distance within the school environment, which overlaps with the geographical community. To Gershberg (1999, p. 753), participation refers to "granting service recipients both a say and

a stake in the services they receive." If well-coordinated (Nishimura, 2017), community participation is likely to promote social cohesion in schools. In many countries, particularly in African countries, there has been a trend towards favoring decentralization policies where community members have to participate in school management functions (Burde, 2004). According to Nishimura (2017), community participation in school management plays a potential role in the minimization of mistrust and distance between community members and schools, and it is for the enhancement of transparency. Parvin (2018) provides four rationales for involving the community in school development plans:

- It instills in citizens a sense that they have a stake in the school's success;
- It builds social capital for shared responsibilities;
- It encourages community members to consider themselves citizens who share common concerns and seek solutions to their problems; and
- It fosters a long-term self-identity for sharing specific relationships with other people.

As noted by Lauglo (1995), community participation in education comes from a populist localist idea, which is one of the forms of decentralization. Populist localism implies that schools have to be local and community-based institutions that are owned and run by local governments in small population units. Since teachers are the servants of the community and of the parents whose children they teach, they need to give an account to the local community (in this case, to the school committees as a representative of the parents and community members) or society they serve for pupils' learning (Neave 1987; Lauglo, 1995). The implied meaning is that teachers, as public servants, need to be responsible for pupils' learning. They also need to give an account to parents or to the representatives of the local community, such as the school boards and school committee members, to justify their service to their society (Neave, 1987). Again, teachers have to understand that parents are the ones who finance the education of their children through the payment of local taxes to the ruling government. This is why many people demand a greater say concerning the teachers' work performance and pupils' achievement. See, for example, the media report of 2013 where parents of pupils at Saranga primary school in Dar es Salaam demanded the removal of the head teacher from their school because of the poor performance of pupils in the National Examinations (Mwananchi, 2013).

According to Burde (2004) and Gershberg (1999), however, community participation in education plays a supplementary role and it does not mean that the government should isolate itself from financing education for its citizens. Gershberg (1999, p. 767) states: "*Parent and community participation can play a constructive and even decisive, role in effective schooling, but it is not an end in and of itself and it cannot simply be legislated*" [my italics]. In developed societies, such as that of the United Kingdom (UK), in which power is devolved to provinces and the majority of the population tends to be well-to-do, the role of the central government towards the provision of education to the citizens remains central in their plans (Communities and Local Government Committee [CLGC], 2011). Indeed, community participation may lead to the perpetuation of inequality and discrimination if the government withholds its support from its people in the hope that the communities will contribute to the education of their children (Rose, 2003). As a result, decentralization may benefit the wealthy while harming the poor (Koissaba, 2018). It is so because rich communities have more resources and are more likely to support local public service provision than poor communities (Leithwood, 2001; Burde, 2004).

2.2. Management by objectives

Management by objectives is "the process by which managers establish objectives and measurements for their staff to give them a structure for what they are trying to achieve" (Errey, 2006, p. 1). Thomas (1998, p.

1) defines management by objectives as "a process or system designed for supervisory managers in which a manager and subordinates sit down and jointly set specific objectives to be accomplished within a set time frame and for which subordinates are then held directly responsible." From Thomas's definition, a 'subordinate' appears to be a partner and an important entity when setting and planning institutional goals. The popularity of the management by objectives movement can be traced back to the 1950s, 1960s, and 1970s (Errey, 2006; Brim, 2012). Management by objectives has been in use in many governmental organizations and institutions in many countries of the world (Khabakuk and Shkliarevsky, 1982), and it is regarded as a compass to keep the organization on a strategic track (Gotteiner, 2016).

Brady (1973) provides two premises underlying management by objectives. First, the accomplishment of the idea depends on the clarity of the idea itself, and second, the assessment of progress has to consider the extent to which one has worked to improve the performance. A manager has to instill the right attitude among the workers for them to feel accountable and committed to the organization (Ball, 2003). Advocates of management by objectives conceive it as a means for effectiveness and efficiency to promote institutions (Lauglo, 1995). Indeed, management by objectives is a strong and positive management philosophy that motivates employees to do what is perceived to be positive for proper utilization of the available scarce resources for achieving the organization's goals (Flak, 2016). It calls for organs to define their objectives for supporting organized work for the achievement of organizational goals (Gotteiner, 2016). To Gotteinaar, such objectives have to be defined practically so as to be converted into measurable goals and targets, and as stated by Flak (2016), it is for optimal utilization of the available scarce resources. Errey (2006) argues that how to perform the given task is very important if one wants to improve organizational performance and that people are the most important asset for the achievement of organizational goals. Thomas (1998) provides three conditions that must be fulfilled by managers for the improvement of performance in the organization:

- Managers must instill in their subordinates a desire and commitment to work hard and contribute to the organization's goals.
- They must be able to direct and coordinate the efforts of their subordinates in order to achieve organizational goals; and
- They must have the ability to ensure the growth of their subordinates for them to improve organizational performance.

In a decentralized setting, management by objectives can be applied to ensure that schools are given more power to allocate resources (Lauglo, 1995). At the same time, schools need the freedom to choose and make alternatives with regard to the means through which they can achieve the objectives based on their own felt preferences. The Communities and Local Government Committee [CLGC] (2011) believes that people at the local level have a better understanding of local conditions than those in the center. Thus, they are in a better position to plan and set their own priorities and preferences, which, in turn, may encourage them to be committed to their implementation and feel a sense of ownership of the objectives. People may also have the autonomy to propose the means through which the available resources can be utilized to achieve the organizational goals (Flak, 2016).

According to Brim, a question that managers need to ask is: "What do people need to perform well? Instead of focusing on how best people could be managed" (Brim, 2012, p. 2). As Brim suggests, a manager needs to observe three things as follows: there should be a defined goal and outcomes that have to be known by subordinates; preparation of the flexible and logical action plan; and responding to the recorded adaptation and adoption of the individual to the settled goals. Brim (2012) and Macleod (2013) share the idea that people need goals that are specific, strategic, measurable, attainable, relevant and time-bound (SMART) for them to perform well. Murphy (2010) qualifies SMART goals by suggesting four characteristics of a goal to succeed (heartfelt, animated, required, and difficult) [HARD] as follows:

- *Heartfelt*: Knowing what one wants to achieve more than anything else in life in order to be motivated to achieve it;
- *Animated*: Having a picture in mind that a goal is real and alive, one does not want to lose it in life;
- *Required*: Ensuring that the settled goal '*must'* be achieved and that it is not an option but a priority; and
- *Difficult*: Setting a goal that is so 'hard' to achieve requires all talents and efforts to make it happen with the clear mind that it should not be too hard to achieve.

The implication is that parents and community members have to be involved in setting the school goals for them to feel a sense of belonging when it comes to the implementation of the schools' development plans. Teachers and their leaders also have to cooperate when planning what they need to do to achieve the school's goals for them to feel responsible and accountable for their pupils' learning. As argued by Gaynor (1998), teachers also need to be involved in promotion panels and in setting acceptable standards of performance if they are to improve school efficiency. According to Gaynor, they also need to have some mechanisms through which they can raise their concerns to higher levels of administration when they face challenges in their workplaces. While focusing on the objectives and goals is very important, management by objectives is also likely to adversely affect the creativity of teachers. This is so because sometimes 'objectives' are narrowly defined where the intention is to master highly specified tasks that are achieved at the detriment of the holistic '*understanding*' of the pupils. Teachers may end up creating an insufficient and superficial understanding of pupils rather than holistic knowledge when the objective is to make them pass the examinations and attain high academic achievement. Management by objectives is criticized for placing too much of its attention on "*objectives* or *goals*' at the expense of other factors that lead to the improvement of organizational performance. As observed by Brim (2012), management by objectives concentrates on goals while ignoring the role that environmental context plays in shaping the behavior of a human being. According to Ranson (2003), if teachers are required to account to parents and community members about the progress of their children, they, in turn, need to be reinforced for what they do. For teachers' appraisal and accountability systems in a decentralized framework to be effective, the local context in which teachers work and perform needs to be well understood (Gaynor, 1998).

3. Community participation and goal-oriented management in Tanzanian education

In Tanzania, community participation in education and management by objectives as forms of decentralization are implemented in schools through the use of school committee members as representatives of the community and parents under the Primary Education Development Program (PEDP I) from 2002–2006 and PEDP II from 2007–2011 (URT, 2001; URT, 2006a). The government exempted the school fees under the PEDP. As outlined by the URT (2001), in a decentralized school management plans, the school committee members need to participate in school development plans and set the school goals to fulfill their obligation of managing the schools and consider themselves part of the schools. They also need to oversee the day-to-day functions of the schools for the teachers' accountability for teaching. They are again responsible for monitoring of pupils' compulsory enrolment and attendance. School committees and teachers further need to know the amount of funds received at the school level as a requirement for transparency purposes and to ensure that the scarce resources received at the school level are properly utilized in accordance to the prescribed rules and regulations. These undertakings, are expected to increase teachers' efficiency and accountability towards pupils' learning. To what extent do the adopted forms of decentralization make teachers accountable for pupils' learning in Tanzania? This question was central to this study.

4. Methodological issues

4.1. Research approach and design

This study opted for the qualitative approach by employing a case study design for in-depth understanding of the issue under study. The qualitative approach helped to gain inner understanding from the teachers' lived experiences. It was more revealing and convicting when discussing with teachers and during the interviews. The open-ended questionnaires gave some voices from the teachers that could be difficult to get by using closed-ended questionnaires. The study was carried out in the Dar es Salaam and Mbeya regions. The information was gathered from 10 schools, 5 in Dar es Salaam and 5 in Mbeya. Dar es Salaam was selected as it is the biggest city in Tanzania and the business base of the country's economy. It was hoped that parents and community members could be in a better position to support the provision of education for their children. Almost all decentralization policies and documents were obtained in Dar es Salaam from the Ministry of Education, Science, and Technology (MoEST), formerly the Ministry of Education and Vocational Education (MoEVT). Mbeya Region was selected because of its successful implementation of PEDP where Mbeya region ranked second in classroom construction after the Mtwara region (Mbeya City Council, 2011). PDP is also the most celebrated program in Tanzania because it has been successfully implemented where parents and community members participate in the education of the children. In addition, the Mbeya region ranked in the 4th position at the national level in the National Examinations (Mbeya City Council, 2012). It was hoped that community participation could have contributed to such a success.

4.2. Sampling techniques

Two (2) schools were purposively selected from an urban setting and three (3) schools from a peri-urban area in Dar es Salaam. In Mbeya, 3 schools were selected from urban areas and 2 others from peri-urban settings. The purpose was to investigate if there was any difference between urban and rural areas when it comes to community members and parents' support for school development plans. The schools to participate in the study were chosen with the expectation that they would have information in question. During the school visits only a few teachers were found because many were involved in classroom teaching. Thus, those teachers who did not have classroom sessions at a particular time of a school visit were involved in the study. There was no pre-determined sample for the study before the field work as data were based on saturation. The study involved 90 classroom teachers, 10 head teachers, 6 school committee members, and 2 district education officers making up a total of 108 participants. Among these participants, 28 were males and 80 were female classroom teachers with a teaching experience of 2 years and above. The belief was that they had knowledge on how school committee members have been fostering teachers' accountability for pupils' learning. However, the school committee members were not readily available, and in most cases, only the school committee chairperson was accessible. In this study 5 males and 5 females were the head teachers, while 6 males were the school committee members, one (1) was a female DEO and 1 male DEO. The summary of the study's participants is as indicated in Table 1.

5. Data collection methods

The study employed open-ended questionnaires, interviews, focus group discussions (FGCs), and documentary analysis in data collection:

5.1. Open-ended questionnaires

Open-ended questionnaires were employed to collect data from the classroom teachers, particularly those who did not have a class at that particular time, as it was not easy to free the teachers from the classrooms

Table 1. Sample of participants by location and gender.

Location	Teachers		Head teachers		Committee members		DEOs		Total
	Male	Female	Male	Female	Male	Female	Male	Female	
Dar es Salaam	7	38	2	3	3	-	1	-	54
Mbeya	9	36	3	2	3	-	-	1	54
Total	**16**	**74**	**5**	**5**	**6**	**-**	**1**	**1**	**108**

because of research. This was agreed together with the head teacher that the study should involve those teachers who were free at that particular visit. Questionnaires are acknowledged to be useful when the intention is to collect huge amount of data for a short time. Through open-ended questionnaires, teachers were able to give their views on the school committees' functions and on issues related to the schools' financial resources. However, questionnaires have the weakness of giving low return rates when mailed. It was necessary, therefore, to administer them in person, although, yet some teachers demanded to remain with them the next day, they tended to forget them at home. Thus, the return rate was low than expected. Yet, the collected data served the purpose of this study.

5.2. Semi-structured interviews

Semi-structured interviews were administered through face-to-face conversation to the head teachers, school committee members, and the educational officials. The interviews were useful in this study as they gave the opportunity for the gaining the insights regarding how the decentralization plans have been implemented through community participation and management by objectives. It was easy to ask more questions and give some clarifications on the questions when the participants seemed to not understand the issue at hand. Interviews, however, are blamed for being time-consuming, and sometimes the interviewees tend to be biased on what they say, and sometimes they tend to go astray from the issues requested. It was necessary to keep the participants on track to save time and get what to be collected to meet the research objectives.

5.3. Documentary review

This study also employed documents analysis in data collection. Documents surveyed included school ledgers, governmental reports, attendance sheets for pupils and teachers, books, and local and international journals. Both hard and soft copies documents were useful in the process of data collection in this study as some materials found in the library and others were downloaded from the Internet. Studies undertaken in educational decentralization policies were also crucial sources of information in this study. Some of the references surveyed were old and outdated as they had existed since 1990. Since they had relevant information for this study were still used.

5.4. Focus group discussion

FGDs were carried out at school 'H' in Dar es Salaam and at school 'E' in Mbeya by involving seven teachers per group. The aim was to triangulate the sources of information on issues related to the school committee and teachers' accountability for pupils' learning from the teachers, head teachers, and the school committee members. Some of the questions in the FGDs were: One of the requirements of decentralization policies is that school committee members have to oversee the day-to-day functions of the school and involve themselves in the school's development plans. Are they really involved in planning the school's development activities? What do you think about this practice? School committee members and teachers are required to know the amount of the financial resources received from the district education officer's office. Do you know the

amount that is received at your school? Why do you think that community members and parents need to contribute to support the schools?

5.5. Data analysis and ethical considerations

Data analysis was carried out by transcribing and coding the responses from the questionnaires. Data from the open-ended questionnaires were presented first, and then they were supported by voices from the interviews and FGDs. This was carried out by sorting the similar responses so as to organize and communicate the findings. Some of the quotations were extracted from the open-ended questionnaires. Using tables and figures such as bar charts was also important to give a general picture of issues related to teachers' views on the functions of the school committees, financial transparency, as well as funds received at the school level in a decentralized framework. All ethical concerns were adhered to and observed by seeking research clearance from the University of Oslo in Norway, the Ministry of Education and Vocational Training (MoEVT), the now known as the Ministry of Education, Science and Technology (MoEST) in Tanzania, and permission from the respective authorities such as the Regional Administrative Secretary (RAS), the District Administrative Secretary (DAS), and the City Directors in both Dar es Salaam and Mbeya. The anonymity of the study's participants was assured by using alphabetical letters for the schools and counting numbers for the questionnaires. It was necessary to ensure that participants were involved in the study by their consent, and this was agreed by verbal consensus as they did not sign any consent form. Plagiarism was to the greatest possible avoided to the greatest extent possible, and all reference materials were acknowledged and listed.

6. Findings

6.1. Involvement of school committees in decentralized school development plans

One of the aims of this study was to explore whether or not school committees, as representatives of community members and parents, involved themselves in the school's development plans to ensure that teachers were accountable for pupils' learning. The findings from open-ended questionnaires indicated that school committee members concentrated on probing the teachers about the poor performance of the pupils in the National Examinations. They also kept an eye on the pupils' academic performance rather than planning for schools' development activities, which is a key function of the school committee (Figure 1).

Evidence from the government Basic Statistics in Education (BEST) indicated that due to community involvement in the schools' development plans, the enrolment of pupils in primary schools increased from 4.4 million pupils in 2000 before the introduction of the PEDP I to about 4.8 million in 2001 and about more than 7.5 million in 2005 an increase of 72 percent (URT, 2005). Up to 2010, the number of pupils enrolled in primary schools almost doubled to more than 8.4 million, an increase of more than 50 percent (URT, 2010), and in 2016 more than 8.6 million pupils were enrolled in primary schools (URT, 2016). In 2019, more than 10.6 million pupils enrolled in schools, i.e. 100 percent of the increase (URT, 2019). Although the population increased, such success in enrollment was perceive to have had contributed by a strong partnership
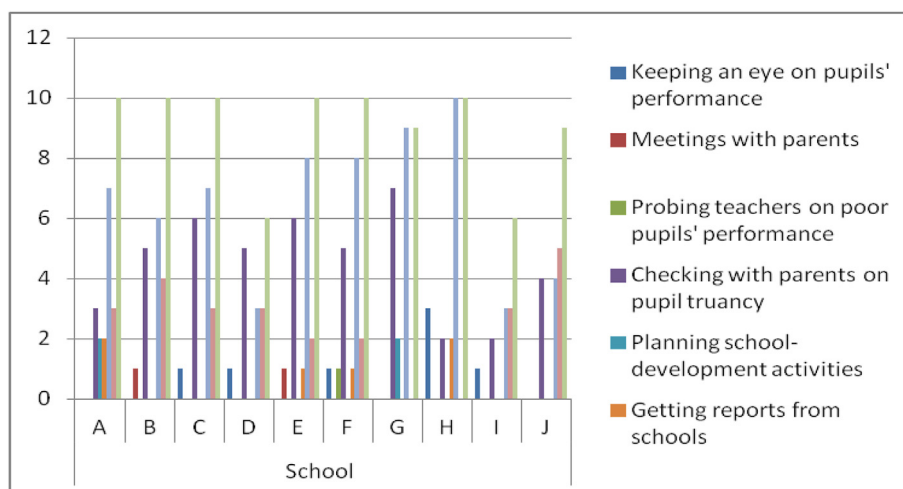
Figure 1. Teachers' views on the most common functions of the school committee.

between the government, parents, community members, and community-based organizations (URT, 2016).

Pupils' attendance was higher than teachers' attendance. Teachers' attendance was about 80 percent, with the lowest attendance rate in school 'J' in City2, while pupils' attendance was over 90 percent on average (Table 2). This difference may create problems, as a shortage of 20 percent of teachers may affect the teaching and learning process and may contribute to pupils' failure. Thus, an internal accountability system for teachers' attendance seemed likely to be weak, which may justify the need for more accountability to the local outsiders.

Findings from other teachers, however, indicated a different story. Some teachers, mostly from school 'D' and 'H' in urban Dar es Salaam, and school 'C' and 'G' in peri-urban in Mbeya, and also from school 'A' and 'J' in peri-urban in Mbeya, indicated that school committees concentrated on the final examination results. Some teachers did not see any necessity for having the school committees because they did not know their key responsibilities. School committee members' focus was on pupils' performance without ensuring that the environment is conducive for their children's education. One of the teachers at school 'H' commented during the FGD:

I wonder why school committee members focus on class-VII results, but they do not focus on how well the teacher is doing the work and in what kind of environment? When pupils fail, we are always nagged on our way back home.

Another teacher commented on the same issue during the FGD at school 'H', saying that the school committee concentrated on the final

examinations without considering the teachers' problems as final examinations results are contributed by the teacher and other factors:

The school committee members are just waiting for class VII to finish their studies. If pupils fail, that is a big problem. This year we did not do well. When you pass by, the school committee member will ask where you are going now that it is still early. He asks this question while he does not know what my problems are. The school committee should not be concerned with pupils alone; it should consider the teacher as well.

However, some of the teachers appreciated the work of the school committee members because they had improved the attendance of pupils and controlled truancy in their schools. One of the teachers from school 'E' (Q 18) commented that the school committee has helped their school to improve the pupils' attendance rate, as she said:

The school committee works well in my school because it has helped our school to improve pupils' attendance rates." I think school committee members should be paid, as it has been the case for court elders".

Another teacher from school 'C' (Q 62) also commented on the contribution of the school committee in maintaining pupils' attendance, controlling discipline, and truancy in their school. She wrote:

The school committee has generally helped in controlling truancy among the pupils, and it has also helped in maintaining pupils' attendance, discipline, and school ethics. These are very important aspects of the whole process of teaching and learning and for school improvement.

As it can be observed from the findings, it indicates that teachers' expectations of what the school committee was supposed to do were undefined. However, there were some efforts achieved by improving the attendance rate, controlling truancy among pupils, and improving pupils' discipline because of the involvement of the community members through their school committees in the school's development plans. These, to a great extent, indicate some of the positive results coming from the decentralized plan in the school management system.

6.2. Financial support from parents and the community

It was the aim of this study to explore the financial contribution from the parents and community members to the school's development plans. The findings indicated that most parents did not understand the importance of their children's education and, therefore, did not contribute to

Table 2. Teachers and pupils' average attendance.

S/N	Region & location	School	Teacher attendance	Pupil attendance
1	City2-peri-urban	A	91%	96%
2	City1-peri-urban	B	77%	95%
3	City1-peri-urban	C	77%	88%
4	City1-urban	D	90%	93%
5	City2-urban	E	80%	98%
6	City2-urban	F	75%	76%
7	City1-peri-urban	G	86 %	95%
8	City1-urban	H	77%	96%
9	City2-urban	I	84%	83%
10	City2-peri-urban	J	62%	93%
Total Average			**79.9%**	**91.3%**

the school's development plans (Figure 2). A small number of teachers indicated that there were orphaned children and those who came from poor families who were unable to contribute. During the interview, one of the school committee chairpersons from school 'E' stated:

> The contributions from the community have been very difficult, especially after the government's announcement that parents are exempted from the contributions. That is politics in education, as parents consider that the government is responsible for everything in schools.

When asked whether it has been difficult to receive contributions from parents due to poverty, as it is not easy for someone to think about the school's contributions when he/she is not sure about what to eat tomorrow for the family. To him, people or community members do not care about their contributions to education and those responsible for the provision of funds for education do not give as per the requirements and reach the target group as prescribed. He added:

> Even at our times, we were born when the situation was very difficult. Our parents did not have a budget. We Nyakyusa people were given bananas. You eat them and get satisfied. Now, there is this issue of budgeting, and so life is difficult. But let me tell you my daughter, the present generations do not care about contributing towards education. The situation is difficult, yes, but even when there are grants, they do not reach the target group.

A school committee member from school 'I' said during the interview concerning the unwillingness of the parents to contribute to the schools' development plans that were believed in turn to improve the environment in which education of their children could be provided. To him, people would prefer to contribute to weddings rather than to education:

> Even if you are very poor, you cannot fail to afford to contribute 1,500/- Tshs. or 2,000/- Tshs. for the whole year. This is just the unwillingness of parents to contribute towards education. I am from Dar es Salaam; the parents' response is much higher than here. Why people are able to contribute to weddings but not to the education of their children?

While the government announced the exemption of the school fees by pledging to give each child (10 US dollars) approximately 10,000/- Tshs. per annum at that time, parents were to pay a huge amount for their children to be enrolled in schools: For example, at school 'H' in urban City1 area in Dar es Salaam, parents had to pay a total of 39,000/- Tshs. as enrolment fee for a pupil who was to start at class 1 in 2013 as per school committee meeting minutes for the items indicated in Table 3. Some extracted responses from the open-ended questionnaires mostly from schools 'B', 'C', and 'G' in both Dar es Salaam and Mbeya in peri-

Table 3. Parents' contribution for pupils' enrolment in Standard I.

S/N	Item	Amount
1.	Desks	20,000/-;
2.	School building construction	10,000/-;
3.	T-shirts	6,000/-.
4.	Security	2,000/-;
5.	T-shirt labels	1,000/-.

urban areas, also indicated the same story on the amount that parents were supposed to pay for their children to be enrolled in Standard I, exceeded the amount that was pledged by the government to be provided to every pupil in all schools.

From the above findings, it indicates that while the government officially abolished the school fees at the primary school level, in practice, this does not mean that parents 'cannot pay if they can be induced' to contribute by the school and its committee. The question remains whether parents feel under pressure to 'contribute' since, in practice, this is much the same as paying a fee. However, although parents need to contribute to the school-development plans, consideration of the individual family's capacity to pay remains important to safeguard the poor families so that children access education as the children from the rich families do to reduce classes in the society.

6.3. Financial transparency

Since a decentralized plan emphasizes transparency in financial management as part of accountability in school for the school's financial resources, it was important to understand if all teachers agree or disagree to know the amount of funds received from the district education officer. The majority of teachers agreed to have known the amount of funds that were received from the district education officer, while a few disagreed on that matter (Figure 3). All the six committee members also agreed that they knew the amount of funds received by the schools. Some school committee members said they had opened a school bank account in which the money from the district education officer was deposited, and some confirmed that information about the money received from the district education officer was displayed on notice boards. It seemed, however, that some teachers were not involved in financial matters. Three teachers from school 'E' (Q 12, 16 & 17) said that all financial issues in their school were the responsibility of the head teacher, treasurer, and school committee. As teachers are the key implementers of the curriculum they thought it could be good if they could be involved in financial matters for them to suggest what could be the important
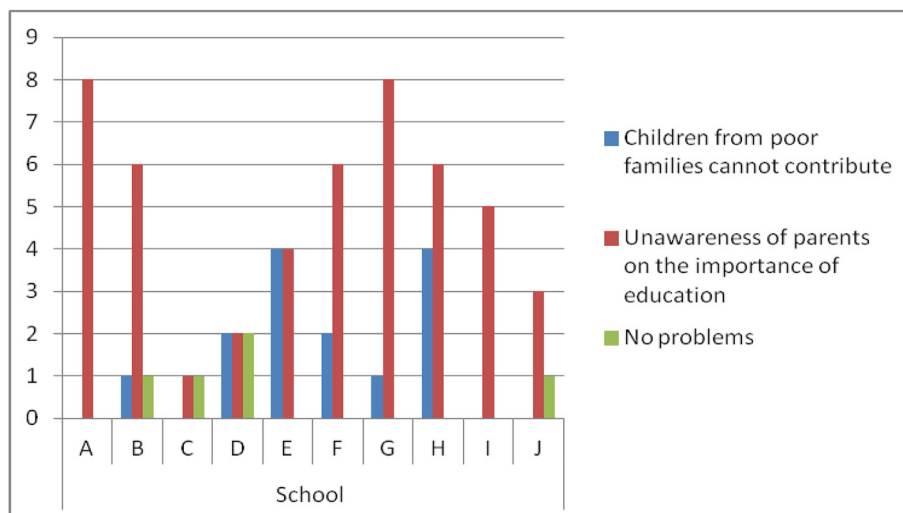

Figure 2. Problems regarding community financial contributions.
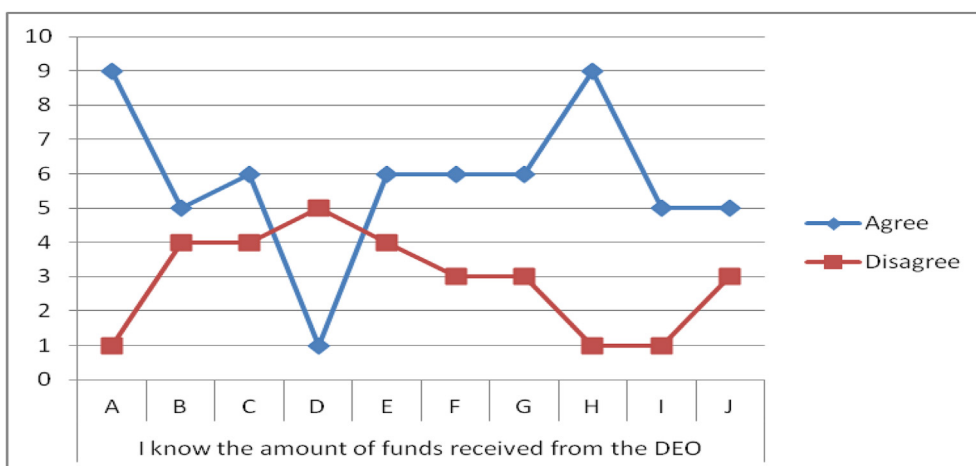
Figure 3. Teachers' responses on transparency in financial matters.

teaching and learning materials to be bought in their school. A teacher from school 'J' (Q 87) also stated:

> We are not involved in financial issues. Teachers have even been wondering why we should buy chalks on our own? We are the main implementers of the syllabus, so we should know the amount received from the district education officer.

Another teacher from the same school, 'J' (Q 88), said: "I do not know the amount of funds and how many times the money comes to my school, so I cannot plan the budget. We are not involved in financial issues". According to one of the educational officials, controlling income and expenditures in some schools has not been good. He commented:

> Some head teachers do not involve the teachers in school-development plans so that teachers feel that they are respected and work hard for the common goal. If schools are to be successful and improve the pupils' learning, teachers must participate in the budget and know the amount of the funds that the school receives from the district education officer. In some cases, you can find that the funds that are allocated for textbooks are used for other things.

The findings indicated further that the amount received at school level was very small although there was some financial transparency (Table 4). Head teachers indicated that the schools receive funds from the district education officer at least twice per year. School 'B' was given a large amount of money for classroom construction plus the normal capitation grant. This was a school that faced extreme shortages of classrooms and desks. In some of the schools, the financial data was not readily available due to the absence of the head teachers during the school visit, and the assistant head teachers did not have the information on financial matters.

Table 4. Amount of funds received at school level from the District Education Officer's office.

S/N	Region & location	School	Amount
1.	City2-peri-urban	A	900,000/- Tshs.
2.	City1-peri-urban	B	23,030,000/- Tshs.
3.	City1-peri-urban	C	378,000/- Tshs.
4.	City1-urban	D	1,043,146/56 Tshs.
5.	City2-urban	E	534,903/- Tshs.
6.	City2-urban	F	313,062/- Tshs.
7.	City1-peri-urban	G	Not seen
8.	City1-urban	H	Not seen
9.	City2-urban	I	479,680/- Tshs.
10.	City2-peri-urban	J	650,592/- Tshs.

As it can be seen from the findings above, it seems that in some schools, teachers were not involved in issues related to the school's financial resources. However, it may be that some head teachers have not shared the information because the amount received was so small. It would be important though to involve the teachers even if the school could have received a small amount of funds. Transparency would make teachers aware of what was going on in schools rather than suspect that the head teacher, treasurer, and the school committee chairperson were benefiting from the funds, as was the case for some teachers in schools 'J' and 'E' in City2 in urban areas, respectively. Financial transparency is a means through which financial mismanagement can be minimized.

7. Discussion of the findings

The findings indicated that the school committee members succeeded in controlling truancy and improving the attendance rate of pupils. These findings comply with the emphasis given by the community participation and management by objective as forms of decentralization that community members need to be part of the school and being involved in the schools' development plans. School committee members; however, focused on financial issues rather than improving the environment in which education was provided for teachers to be accountable for pupils' learning. Financial transparency was appreciated by both the school committee members and teachers, although few teachers stated that all issues related to financial resources were the concern of the head teachers and school committee. It was also difficult to raise contributions from the community members and the parents. The findings indicated further that poor families were unable to contribute and that orphaned children were left without any support. Some of the teachers and school committee members also thought that many parents did not value their children's education enough to make an economic contribution. However, poverty is likely to be an important constraint, including the problem of HIV/AIDS-orphaned children who are left with no support. People who cannot afford to feed their own families would be unlikely to contribute.

Schools have received some money from the government, but the amount was not based on the number of pupils enrolled in schools. As a result, parents were still required to contribute beyond the pledged amount from the government to enroll their children in schools. However, since the capitation grants received at the school level from the government were insufficient, the absence of local contributions meant fewer resources for education, including fewer classrooms. These findings did not indicate any difference between urban and peri-urban in both Dar es Salaam and Mbeya when it comes to the lack of contribution from the community and parents. The findings, confirm what Kigume and Maluka (2018) found in Tanzania: that limited capacity in financial

resources at the local level affected their available decision space concerning service provision. The findings also confirm what Demas and Arcia (2015) argue that the impact of decentralization depends on factors related to the design and that the process needs strong political leadership and commitment for effective implementation. Damas and Arcia further argue that individuals of low socio-economic status are unlikely to participate as such, as they do not identify themselves as citizens.

These findings, however, negate from what Parvin (2018) gives as the rationale for the community involvement in the management of the schools as a shared responsibility in seeking solutions to the problems faced. They are also contrary to what management by objectives as a form of decentralization suggests that people have to own the plans and feel responsible for implementing them as they know their priorities and preferences. The findings also depart from the observation made by Lopate et al., 1970 that parental involvement in school governance plays a greater role in school development plans. It is good; however, that Kiwale's (2013) study in Tanzania, revealed that resources such as financial and human resources were managed by people at grass root and that revenue collection was carried out by the local authorities. These findings indicate an improvement, unlike what Massoi and Norman (2010) found in their study in Tanzania, where community members at the grass-root level were not involved in the planning process but were only involved in the implementation of the plans that were centrally set. This study indicates that financial transparency was generally appreciated by both the school committee and teachers, although the amount was small. According to Mollel and Tollenaar (2013), people are more likely to be motivated when the given funds are utilized transparently, and they suggest that those who take a lead have to be held accountable and responsible if they go against collective interests.

While it is important to involve community members in financial contributions as one of the outcomes resulting from a decentralized plan, the findings negate from what Naidoo and Kong, 2003 have stated with the view that decentralization policies are meant to diversify the school's sources of income by involving parents in the education of their children. To Burde (2004), the government has to play a leading role in supporting schools with financial resources in places where the majority of the population is poor to minimize the gap between the rich and poor in society. Gershberg (1999) argues that community participation is not an end by itself and the government has to play a leading role in the provision of social services to its citizens. Indeed, these arguments are in line with the recommendation given by Burde (2004) that governments have to safeguard the poor communities if decentralization is to have a positive impact on schools. Koissaba (2018) has warned governments about social discrimination as decentralization policies work and favor the rich to the detriment of the poor.

As stated by Post (2011), involving community members in decision-making is of vital importance for school development plans and the creation of a sense of belongingness for them to be part of the process. This supports the suggestions that come from management by objectives as one of the forms of decentralization when setting school goals. Financial resource contributions from the community to school-development plans, however, will greatly depend on the awareness of the community regarding the importance of education and their capacity to pay. Thus, as Demas and Arcia (2015) and Rose (2003) state, governments of the world that opt for decentralization policies have to be careful about social inequality. As Burde (2004) states, some locations have poor populations, while others have a more well-to-do population. Yet, Neave (1987) supports the idea that community members have to be given the power to make decisions that affect the operations of the school. This is so as they are the taxpayers of any nation, and thus, public officials (head teachers and their teachers they lead) have to give an account of what has been performed with what achievement and be true to their professional code of conduct.

According to Mollel and Tollenaar (2013), community members and their school committees are more likely to have confidence in the given funds to result in positive impacts if they are involved in the

plans and they are exposed to the amount of funds and how to utilize them. As Lauglo (1995) states, school committee members, as representatives of the community members and parents in the local government setting, have to run their schools if they are to improve the learning outcomes. Nevertheless, as many governments in the world are increasingly motivated towards decentralizing their powers at local levels and there is a high demand for service providers to account for what they do, teachers need to be more professional and creative to fulfill their obligations (Hargreaves, 2006; Ranson, 2003; Ball, 2003).

8. Conclusion and implications

This study aimed to explore how the adopted forms of decentralization can bring about educational accountability in Tanzania. The study found that school committees, as representatives of the parents and community members in a decentralized plan, have been successful in controlling the pupils' truancy with an improved attendance rate. Financial transparency was appreciated by both the school committee members and teachers. This signifies the importance of adopting a decentralized framework in the school management system. However, school committee members were blamed for concentrating their attention on the PSLEs and financial matters, but, they did not ensure that schools improved the environment to be conducive for pupils' learning. The findings have shown further that it was difficult to raise contributions from community members and parents due to poor families of being unable to contribute, and many parents did not understand the value of education for their children to make an economic contribution.

While community contributions to support the schools for the schools' development plans are important, the government has to consider the capacity of parents to pay. The decentralized plan may help good schools get better while already disadvantaged schools get worse, with the result of increased inequality in the same society. It is also important that the government supports the areas where parents cannot contribute so that to have equal access to quality education for all children. The growing population and the increased number of pupils in schools, especially in African countries, come at a time when there are other competing interests and demands. This results in more pressure for more efficiency and effectiveness in service provision in the public service. Thus, it implies that the government may not be able to shoulder the total cost of education for the whole population. Thus, parents and community members will have to be encouraged to support the schools with financial contributions.

It is also equally important that schools set objectives and plans that are SMART and HARD, an idea that comes from management by objectives. This can be done by involving community members and parents so that they feel part of the schools and build a sense of belonging for them to be devoted towards its implementation. For community and school committee members to know their responsibilities in the schools' development plans and how to make teachers accountable for the pupils' learning, they will need training. Nonetheless, increased decentralized policies in education imply increased community control of schools, i.e., control of service providers, as was the case in this study, where school committee members focused on the final examinations of the pupils and the transparency of school financial resources. This indicates that this kind of control will continue to prevail. When public trust evaporates, however, professionals, in this case teachers have to think and improve the way they perform their duties for the fulfillment of their bestowed obligations and their professional code of conduct.

Declarations

Author contribution statement

Rose Matete: Conceived and designed the experiments; Analyzed and interpreted the data; Wrote the paper.

References

Ball, S., 2003. The teacher's soul and the terrors of performativity. J. Educ. Pol. 12 (2), 215–228.

Bana, B., 2009. Performance management in Tanzania public service. In: A Paper Presented at the Conference on Governance Excellence: Managing Human Potential. Held at Arusha International Conference Centre. Dar Es Salaam: United Republic of Tanzania.

Brady, R., 1973. MBO goes to work in the public sector. J. Nurs. Adm. 3 (4), 44–52.

Brim, R., 2012. A History of MBO and Recommendations for Today's Managers: Helping People Be Productive. From MBO to Deming to Project Management and beyond. White Paper Prepared on Performance Solutions Technology, LLC.

Brosio, G., 2000. Decentralization in Africa. A Paper Prepared for African Department of the IMF.

Burde, D., 2004. Weak state, strong community? Promoting community participation in post-conflict countries. Curr. Issues Comp. Educ. 6 (2), 73–87.

CLGC, 2011. Localism: Third Report of the Session 2010–2012. The House of Commons, London.

Cohen, Joseph, 2004. Linking Decentralisation and School Quality Improvement. Academy for Educational Development (AED). No place of publication.

Demas, A., Arcia, G., 2015. What Matters Most for School Autonomy and Accountability: A Framework Paper. World Bank, Washington, DC.

Errey, C., 2006. Management by Objectives and IT Projects. The Performance Technologies Group PTG Global, pp. 1–6.

Fiske, Edward, 1996. Decentralization of Education: Politics and Consensus. World Bank, Washington, D.C.

Flak, O., 2016. Management by objectives as a method of measuring teams' effectiveness. J. Posit. Manag. 67–82.

Galiani, S., Gertler, P., Schargrodsky, E., 2008. School decentralization: helping the good get better, but leaving the poor behind. J. Publ. Econ. 92, 2106–2126.

Gaynor, C., 1998. Decentralization of Education: Teacher Management. The World Bank, Washington, DC.

Gershberg, A., 1999. Fostering effective parental participation in education: lessons from a comparison of Reform processes in Nicaragua and Mexico. World Dev. 27 (4), 753–771.

Gotteiner, S., 2016. The optimal MBO: a modal for effective management-by-objectives implementation. Eur. Account. Manag. Rev. 2 (2), 42–55.

Gropello, E., 2007. Education decentralization and accountability relationships in Latin America. Int. Handb. School Effectiv. Improv. 17 (4), 503–522.

Hargreaves, A., 2006. Four ages of professionalism and professional learning. In: Hugh, L., Brown, P., Dillabough, J., Halsey, A. (Eds.), Education, Globalization & Social Change. Oxford University Press, New York.

Issa, F., 2010. Policy and Methodologies for Evaluating Performance of the Public Service in Tanzania. A Paper Presented at the Expert Group on Human Resources Management Policy in the Public Sector in Africa Held in Durban, South Africa.

Khabakuk, M., Shkliarevsky, G., 1982. International studies of management and organization. Sci. Manag. USSR 11 (3/4), 113–122.

Kigume, R., Maluka, S., 2018. Health sector decentralization in Tanzania: how institutional capacities influence use of decision space? Int. J. Health Plann. Manag. 33 (4), e 1050–e 1066.

Kiwale, E., 2013. The impact of decentralization of central government functions to the local authorities in Tanzania A case study of kilosa district Council. In: Morogoro. The Open University of Tanzania. Master's Degree Thesis, Unpublished.

Koissaba, S., 2018. Decentralization and Education in Tanzania: the Role of Community Schools and Educating the Poor. *Another Way* Sense Publishers, pp. 80–93.

Kristiansen, K., Valeur-Meller, M., Dombrowski, L., Møller, N., 2018. Accountability in the blue- collar data-driven workplace. Montréal: QC: CHI 2018 Paper.

Lauglo, J., 1995. Forms of decentralization and their implications for education. Comp. Educ. 31 (1), 5–28.

Leithwood, K., 2001. School leadership in the context of accountability policies. Int. J. Leader. Educ. 4 (3), 217–235.

Lopate, C., Flaxman, E., Bynum, E.M., Gordon, E., 1970. Decentralization and Community Participation in Public Education. Rev. Edu. Res. 40 (1), 135–150.

Macleod, L., 2013. Making SMART goals smarter. In: Physician Executive. The University of New Hampshire.

Massoi, L., Norman, A., 2010. Decentralization by devolution in Tanzania: reflections on community involvement in the planning process in kizota ward in dodoma. J. Publ. Adm. Pol. Res. 1 (7), 133–140.

Mbeya City Council, 2011. Quarterly Report on PEDP Performance (2010–2011). MCC, Mbeya City.

Mbeya City Council, 2012. Quarterly Report on PEDP Performance (2011–2012). MCC, Mbeya City.

McGinn, N., 1997. Not decentralization but integration. In: Watson, K., Modgil, C., Modgil, S. (Eds.), Educational Dilemmas: Debate and Diversity, Power and Responsibility in Education. No. III, pp. 3–16.

Mmari, D., 2005. Decentralization for Service Delivery in Tanzania. Dar es Salaam: President Office Regional Administration and Local Government.

Mollel, H., Tollenaar, A., 2013. Decentralization in Tanzania: design and application in planning decisions. Int. J. Publ. Adm. 36, 344–353.

Muriisa, R., 2008. Decentralization in Uganda: prospects for improved service delivery. Afr. Dev. XXXIII (4), 83–95.

Murphy, M., 2010. Hard goals: the secret of getting from where you are to where you want to Be. In: Business Book Summaries: Read Less. Do, More, pp. 1–8.

Mwananchi, 2013. Taarifa Kamili Ya Kuhusu Matokeo Ya Kidato Cha Nne 2012 Hii Hapa. Dar es Salaam.

Naidoo, J., 2003. Implementing Educational Decentralization, 2nd Draft Policy and Strategy Paper.

Naidoo, J., Kong, P., 2003. Improving Education Management in the Context of Decentralisation in Africa. Working Paper Presented at ADEA Biennial Meeting. Held in Grand Baie, Mauritius, 3–6 December. Conference Paper.

Neave, G., 1987. Accountability in education. In: Psacharopoulos, G. (Ed.), Economics of Education–Research and Studies. Pergamon Press, Oxford.

Ngwilizi, H., 2002. The local government Reform program in Tanzania: country experience. In: A Paper Delivered at the Seminar on Leadership and Change in the Public Sector. Held in Wellington, New Zealand from 25 February to 8 March.

Nishimura, M., 2017. Community Participation in School Management in Developing Countries. Oxford University Press.

OECD, 2019. Making Decentralization Work: a Hand Book for Policy-Makers, Highlights. OECD.

Parvin, P., 2018. Democracy without participation: a new politics for a disengaged era. Res. Publica 24, 31–52.

Post, R., 2011. Participatory democracy and free speech. Va. Law Rev. 97 (3), 477–489.

Ramírez, J.M., Yadira Díaz, Y., Bedoya, J.G., 2016. Fiscal Decentralization and Multidimensional Poverty Reduction in Colombia: A Spatial Approach: Working Paper Series N° 192. Rimisp, Santiago, Chile.

Ranson, S., 2003. Public accountability in the age of neo-liberal governance. J. Educ. Pol. Polit. 18 (5), 459–480.

Rose, P., 2003. Community participation in school policy and practice in Malawi: balancing local knowledge, national policies and international agencies. Compare 33 (1), 47–64.

Suzuki, I., 2002. Parental participation and accountability in primary schools in Uganda. Compare 32 (2), 242–259.

Thomas, M., 1998. Management by Objectives. The Pfeiffer Library, second ed.2. Jossey Bass/Pfeiffer.

URT, 1995. Education and Training Policy (ETP). Dar Es Salaam. MoEC.

URT, 2001. Primary Education Development Plan (2002–2006). Dar es Salaam. MoEC.

URT, 2005. Basic Educational Statistics in Tanzania. Dar es Salaam. MoEC.

URT, 2006a. Primary Education Development Program II (2007–2011). Dar es Salaam: MoEVT.

URT, 2006b. Local Government System in Tanzania. Dar es Salaam: MoVT.

URT, 2010. Basic Educational Statistics in Tanzania. Dar es Salaam: MoEVT.

URT, 2016. Basic Education Statistics in Tanzania (BEST) 2012 – 2016: National Data. Dar es Salaam. MOEST.

URT, 2019. Education Sector Performance Report (2018/2019) Tanzania Mainland. Dar es Salaam. MoEST.

Wilcox, B., 2000. Making School Inspection Visits More Effective: the English Experience. UNESCO, Paris.

Winkler, D., 1994. Fiscal decentralization and accountability in education: experiences in four countries. In: Carnoy, Martin, Jane Hannaway (Eds.), Decentralization and School Improvement (Chapter 5). Jossey-Bass Inc. Publishers, San Francisco.

World Bank, 2003. World Development Report 2004: Making Services Work for the Poor. World Bank, Washington, D.C.

World Bank, 2018. Quality of Decentralization Service Delivery Support Development Policy Operation: what Works: Project Performance Assessment Report, No. 126893. Independent Evaluation Group (IEG). International Bank for Reconciliation and Development. World Bank, Washington, D.C.