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Effective Utilization of Capitation Grants in Promoting Curriculum Implementation in Public Primary schools in Arusha District council, Tanzania

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Abstract: *This study investigated the effectiveness of the utilization of capitation grants in promoting curriculum implementation in public primary schools in Arusha District Council. Specifically, it assessed the effectiveness of guidelines used in the utilization of capitation grants in promoting curriculum implementation and explored the strategies employed for effective utilization of capitation grants in promoting curriculum implementation in public primary schools. Compliance Theory and convergent mixed methods design guided the study. From a targeted population of 1,510, a sample size of 94 respondents consisting of 66 teachers, 20 head teachers and 8 WEOs was drawn. Purposive sampling, criterion purposive sampling and simple random sampling techniques were used to sample respondents. Questionnaires, interview guide and documentary analysis helped in data collection. Validity was established through expert judgment whereas reliability index, r=0.893 was determined using Cronbach Alpha method. Credibility and dependability of qualitative data was established through peer debriefing and triangulation. Descriptive statistics was used to analyse quantitative data in the SPSS version 25 and results were presented in tables. Qualitative data were analysed thematically alongside research questions. Ethical principles of confidentiality, anonymity, voluntary participation and duly acknowledging all cited work to avoid plagiarism were observed. From the findings, regular updates on financial reports and frequent auditing of capitation grants utilization helps to promote curriculum implementation. In conclusion, public primary schools generally comply with government guidelines in the utilization of capitation grants. The study recommends that education stakeholders should receive continuous training in financial management and accountability to strengthen adherence to government guidelines.*

Keywords: *Capitation Grants, Guidelines, Curriculum, Strategies, Implementation, Tanzania*

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1. Introduction

Governments across both developed and developing countries have adopted various school financing mechanisms aimed at decentralizing resources to schools in order to enhance efficiency, accountability, and responsiveness to local educational needs. One of the most widely adopted mechanisms is the provision of capitation grants, which are funds allocated to schools on a per-pupil basis to support core teaching and learning activities (World Bank, 2018). Capitation grants are designed to ensure that schools have direct access to financial resources needed for the implementation of curriculum objectives, including the procurement of teaching and learning materials, minor school maintenance, assessment activities, and co-

curricular programmes. International evidence suggests that when such funds are effectively utilized, they contribute to improved instructional delivery, increased availability of learning resources, and enhanced learner achievement (UNESCO, 2022). However, the effectiveness of utilization of capitation grants does not depend solely on their availability but also on how efficiently and transparently they are utilized at the school level. Despite their potential benefits, studies reveal persistent challenges in the utilization of school grants. These challenges include delayed disbursement of funds, inadequate grant amounts, weak financial management capacity among school administrators, and limited monitoring and accountability mechanisms (Yizengaw et al., 2021). As a result, in many contexts, capitation grants fail to achieve their intended impact on curriculum implementation, highlighting the importance of effective utilization strategies and sound financial governance at the school level.

Lewin, (2019) indicate that capitation grants have played a significant role in increasing enrolment and improving access to teaching and learning materials. Nevertheless, evidence also shows that schools continue to face difficulties related to inefficient utilization of funds, weak accountability systems, and limited financial management skills among school leaders (World Bank, 2018). For instance, in Kenya, adherence to utilization guidelines and transparent financial management practices are associated with improved instructional delivery and curriculum coverage (Wario, 2022). Conversely, weak monitoring and delayed disbursement of funds have been found to negatively affect teaching and learning processes in some schools.

Similarly, in Uganda, capitation grants have supported curriculum implementation by facilitating the acquisition of instructional materials and supporting school activities. However, challenges related to delayed fund disbursement, misallocation of resources, and limited capacity of school administrators continues to affect effective utilization (World Bank, 2018). These regional experiences highlight the importance of effective utilization mechanisms in ensuring that capitation grants translate into improved curriculum implementation. In Tanzania, capitation grants were introduced as part of broader education reforms aimed at improving access, equity, and quality of basic education, particularly following the introduction of the Fee-Free Basic Education Policy. The Government of Tanzania provides capitation grants to public primary schools to support essential teaching and learning activities, including the purchase of textbooks, teaching aids, examinations materials, minor repairs, and co-curricular activities (MoEST, 2020). The Education and Training Policy emphasize prudent financial management, transparency, and accountability to ensure that public funds contribute meaningfully to curriculum implementation and improved learning outcomes. It is evident from Suga and Amos (2024) that ineffective utilization of capitation grants in public primary schools in Tanzania has negatively influenced curriculum implementation. Mgaya (2020) reported issues such as inadequate adherence to utilization guidelines, limited involvement of teachers in financial decision-making, weak monitoring and supervision, and limited financial management skills among school heads. This necessitated a focused study to examine how effective capitation grants are utilized at school level, its guidelines, strategies and how such utilization promotes curriculum implementation in public primary school in Arusha District Council.

1.1 Research Questions

The following research questions guided the study:

1. How are the guidelines used in the utilization of capitation grants effective in promoting curriculum implementation in public primary schools in Arusha District?
2. What strategies are employed for effective utilization of capitation grants in promoting curriculum implementation in public primary schools in Arusha District?

2. Literature Review

This study was built on Compliance Theory. Compliance theory was first proposed by sociologist Amitai Etzioni in the 1960s (Dodge, 2016).

2.1 Compliance Theory (CT)

The theory states that there are relationship dynamics between those who make policies, laws, rules, and guidelines and those who are subjected to that power to adhere to one or all of these dimensions (Haas and Bilder, 2023). In general, compliance theory emphasises conforming to a rule, such as a guideline, policy, standard, or law. The theory aspires to ensure that personnel are aware of at least the consequences and take steps to comply with the relevant guidelines and regulations or internal policies (Fiene, 2024). In this context, education stakeholders should comply with laws, guidelines, and educational policies designed to ensure the smooth utilization of capitation grants.

2.1.1 Strengths of Compliance Theory

Compliance theory offers a straightforward framework for understanding why compliance with rules, policies, and standards is favourable for recognizing order, consistency, and accountability in an organization (Fiene, 2022). It encourages a responsible culture, where people know the significance of following rules, regulations and guidelines in order to reach the goals of educational activities. Therefore, in educational institutions, compliance theory ensures that teaching methodologies, curriculum development processes, and evaluation systems are adhered

to leading to effectiveness of the utilization of capitation grants in promoting curriculum implementation which enhances quality education and positive learning outcomes.

2.1.2 Application of Compliance Theory

This theory creates a framework through which the current study explores the influence of compliance with government policies, teaching guidelines, and curriculum standards on the effectiveness of utilization of capitation grants. It assisted this study in analysing teachers and school administrators' levels of compliance and their role in effectiveness of the utilization of capitation grants in promoting curriculum implementation in public primary schools in Arusha District Council. The theory also helped to recognize challenges that are in the way of compliance and suggesting strategies to enhance education policy adherence, which further facilitates the effective implementation of primary education. For example, primary schools should comply with the government's teaching and learning guidelines; they should follow how policies and curricula provide a framework for running teaching and learning activities regularly. Compliance requires adopting and implementing various activities related to the teaching and learning process, resources, and technologies. Therefore, these frameworks and guidelines ensure that the professional staffs are dedicated to compliance as well as enabling the smooth curriculum implementation**.**

2.2 Empirical Review

The empirical literature is reviewed in accordance with specific objectives of this study in order to synthesis the research gaps.

2.2.1 The Effectiveness of Guidelines used in the Utilization of Capitation Grants in Promoting Curriculum Implementation in Public Primary Schools

A study was conducted by Sun et al. (2021) in the United States to examine the longitudinal effects of School Improvement Grants (SIGs) on students' achievement and curriculum implementation in low-performing public schools. This was a quantitative study employing a quasi-experimental research design using a dynamic difference-in-differences approach. Data were collected from 99 SIG schools across four locations in the United States, namely North Carolina, Washington, Baltimore City and San Francisco. Schools were purposively selected based on eligibility for SIG funding. Econometric and longitudinal statistical analyses were employed in analysing the data. The study found that effective utilization of grants through teacher professional development, curriculum reforms and instructional support significantly improved students' achievement in mathematics and English language.

A study was conducted by Yusuf and Lawal (2021) in Lagos State, Nigeria to assess the influence of school grant utilization on curriculum implementation in public basic schools. This was a correlational study using a quantitative approach. Data were collected from 210 teachers and 60 school administrators selected through stratified random sampling. Questionnaires were used to collect data and Pearson correlation analysis together with regression analysis were employed in data analysis. The study found that schools that effectively utilized grants for instructional supervision, teacher support and procurement of learning materials demonstrated improved curriculum delivery and learner participation. Although the study highlighted school grant utilization on curriculum implementation in public basic schools, however, the study did not incorporate qualitative data that could explain contextual guidelines used in the utilization of capitation grants in promoting curriculum implementation. In Tanzania, Mhando (2021) conducted a study titled; Adherence to financial guidelines and school fund utilization in public primary schools. A descriptive survey design was employed. Data were collected using questionnaires and interviews from 150 school heads and teachers and analyzed using descriptive statistics and thematic analysis. The study found that poor adherence to financial guidelines leads to misallocation of school funds and inadequate provision of teaching and learning materials. However, it did not link guideline adherence to curriculum implementation outcomes, nor did it review documentary to collect secondary data from relevant documents related to the utilization of capitation grants and curriculum implementation. The current study therefore filled the identified knowledge gap.

2.2.2 Strategies for Effective Utilization of Capitation Grants in Promoting Curriculum Implementation

A study was conducted by Putraet al. (2023) in Indonesia to examine strategies used in the management of School Operational Assistance (BOA) funds in promoting curriculum implementation in primary schools. This was a qualitative study that employed a descriptive research design. Data were collected from 10 journal articles and policy reports concerning BOA fund management in Indonesian schools. Purposive sampling was employed in selecting the reviewed documents. Content analysis was used to analyze the data. The study found that strategic planning, stakeholder involvement, transparency in budgeting and regular financial monitoring enhanced effective utilization of BOA funds and promoted curriculum implementation through provision of instructional resources and support for co-curricular activities. Adebayo and Adesoji (2022) conducted a study in Oyo State, Nigeria to examine strategies for effective utilization of Universal Basic Education (UBE) intervention funds in promoting curriculum implementation in public primary schools. This was a descriptive survey study that adopted a quantitative approach. Data were collected from 120 head teachers and 240 teachers selected from public primary schools through stratified random sampling. Questionnaires were used in data collection, while descriptive statistics and multiple regression analysis were employed in analyzing the data. The study found that strategic budgeting, accountability mechanism, regular monitoring and teacher participation in

financial planning enhanced utilization of intervention grants and promoted effective curriculum implementation through provision of instructional materials and support for co-curricular activities.

A study was conducted by Mestry and Ndhlovu (2014) in Gauteng Province, South Africa to examine financial accountability mechanisms in no-fee public schools and their influence on curriculum implementation. This was a qualitative study employing a case study research design. Data were collected from principals, school governing body members and finance officers through interviews and document analysis. Purposive sampling was employed in selecting participants. Thematic analysis was used in analyzing the data. The study found that financial transparency, budgeting and stakeholder participation improved utilization of school grants and promoted curriculum implementation through acquisition of textbooks and teaching resources. A study conducted in Tanzania by Mushi (2020) titled School Financial Management Practices and Utilization of Capitation Grants in Public Primary Schools employed a descriptive survey design. Data were collected using questionnaires from 200 school heads and teachers and analyzed using descriptive statistics. The study revealed that training school heads, involving teachers in budgeting, and regular audits improve utilization of capitation grants. This study contributes by providing local evidence on strategies for improving capitation grant utilization. However, the influence of the identified strategies on curriculum implementation was acknowledged as a missing gap that the current study sought to fill.

3. Methodology

The study employed a convergent mixed methods research design, and a mixed methods approach which involves the collection and analysis of both quantitative and qualitative data during the same phase of the study. The convergent mixed methods design was appropriate as it allowed integration of findings to enhance validity and depth of understanding (Creswell & Creswell, 2023).

The target population for this study comprised of 27 Ward Education Officers (WEOs) who supervise education activities at ward level, 1,381 teachers and 102 head teachers from 102 public primary schools (MoEST, 2026). Therefore, the total target population for this study is 1,510. Head teachers were involved because they are directly involved in the planning, management, utilization, and supervision of capitation grants as well as in curriculum implementation while teachers are curriculum implementers in public primary schools. Thus, these respondents offered integrated views on utilization of capitation grants in promoting curriculum implementation in public primary schools. The sample size was determined using Yamane's (1967) formula: Where:
n = sample size
N = total population
e = level of precision (0.1)

$$n = \frac{1{,}510}{1 + 1510(0.1)2}$$

$$n = \frac{1510}{1 + 1510(0.01)}$$

$$n = \frac{1510}{1 + 15.1}$$

$$n = \frac{1510}{16.1}$$

$$n = 93.78$$

≈94 respondents

The sample size for this study conform to the range provided by Cohen et al. (2018), which is between 10% and 30% of the target population. Consequently, 20 public primary schools equivalent to 20% of 102 was selected. Similarly, 20 head teachers, 8 WEOs (30%) and the remaining 66(33 teachers in charge of finances and 33 teachers responsible for procurement) giving a total of 94 respondents were selected for the study. Simple random sampling was also used to select 10 public primary schools to be included in the study. Criterion purposive sampling was applied to select 20 head teachers, 33 teachers responsible for procurement, and 33 teachers in charge of finance. From each school, one head teacher was involved in the study while simple random sampling was employed to select 8 WEOs. Purposive sampling was used to involve three teachers each from 18 schools (54 teachers) while six teachers were selected from two schools (12 teachers). Only teachers who discharged their services in the finance and procurement offices were selected. Since the respondents are heterogeneous group, gender was considered in their selection to avoid bias.

This study administered questionnaires, interview guides, and document review checklists as instruments for data collection. Questionnaires were used to collect quantitative data from teachers in charge of finance and teachers responsible for procurement. Interview guides were used to collect qualitative data from head teachers and WEOs. Document review checklists were used to examine school financial records and capitation grant documents. Content validity of the instruments was ensured by research experts. Suggestions and comments from the experts were incorporated to improve the instruments. Cronbach alpha method was used to determine the reliability of the questionnaires after a pilot study in 10% of the sample size and the correlation coefficient value of 0.893 for teachers' questionnaires was generated. Since the Cronbach's Alpha value was above 0.70, it was considered acceptable, indicating that the instrument was reliable for use in the actual study (Zhou et al., 2022). Trustworthiness of qualitative instruments was ascertained by involving multiple analyses, whereas dependability was established through detailed reporting of the research process. Also, peer debriefing was employed to ensure the reliability of the interview guide.

Questionnaires were then issued to the respondents and collected after one day while personal interview was conducted the same day of visit. The researcher audio recorded the conversation with the consent of the interviewees for later transcription. During data collection, the researcher ensured confidentiality by not exposing their names and using the data collected for the research purposes only. To avoid plagiarism and fraud, the researcher duly acknowledged all the authors' works that have been cited. Descriptive statistics such as frequencies, percentages, means, and tables was used to analyze quantitative data in the Statistical Package for Social Sciences (SPSS) version 25. Qualitative data obtained from interviews and documentary reviews were analyzed thematically.

4. Results and Discussion

This section includes presentation of the results and the discussion based on the utilization of capitation grants in promoting curriculum implementation in public primary schools in Arusha District Council.

4.1 The Effectiveness of Guidelines used in the Utilization of Capitation Grants in Promoting Curriculum Implementation in Public Primary Schools in Arusha District

The first research question for this study assessed the effectiveness of guidelines used in the utilization of capitation grants in promoting curriculum implementation in public primary schools in Arusha District, Tanzania. To understand the concern, the required information was obtained by the researcher through questionnaires items provided to teachers to indicate their level of agreement with the given statement while the head teacher and WEO were interviewed. The five-level Likert scale was employed to make the unit of analysis in which 1=Strongly Disagree (SD), 2=Disagree (D), 3=Undecided (U), 4=Agree (A), 5=Strongly Agree (SA), F=frequencies, P=Percentages. The rate of percentage described as; ≤20=extremely minority; 21-49= minority; 50-59=moderate; 60-69= majority; 71-89= very high majority; 90-99=extremely majority; 100= overwhelming majority (Taherdoost, 2019). Following Warmbrod (2024), a mean score above 3 indicated that the guideline used is more effective in promoting curriculum implementation, while a mean below 3 suggested otherwise. A mean score exactly equal to 3 reflected uncertainties about the guideline used in promoting curriculum implementation. Responses from teachers are summarised in Table 1.

Table 1: Teachers' responses on the effectiveness of guidelines used in the utilization of capitation grants in promoting curriculum implementation in public primary schools in Arusha District, Tanzania (n=66*)*

	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree		Mean
Statement	f	%	f	%	f	%	f	%	f	%	Mean
1. Allocation of funds to teaching and learning materials based on the guidelines effectively promotes curriculum implementation	18	27.3	40	60.6	2	3.0	3	4.5	3	4.5	4.02
2. Adherence to government guidelines in the utilization of capitation grants promotes curriculum implementation	8	12.1	36	54.5	20	30.3	1	1.5	1	1.5	3.74
3. Transparency & accountability in the use of capitation grants according to the guidelines effectively promotes curriculum implementation.	38	57.6	26	39.4	0	0.0	2	3.0	0	0.0	4.52
4. Proper financial records & documentation effectively promotes curriculum implementation	27	40.9	37	56.1	1	1.5	0	0.0	1	1.5	4.35
5. Use of funds according to approved budget allocations effectively promotes curriculum implementation	17	25.8	43	65.2	1	1.5	3	4.5	2	3.0	4.06
6. Regular monitoring of how capitation grants are used promotes curriculum implementation	39	59.1	9	13.6	18	27.3	0	0.0	0	0.0	4.32
7. Capitation grants received on time according to the guidelines promotes curriculum implementation	9	13.6	37	56.1	1	1.5	18	27.3	1	1.5	3.53
8. The allocation of funds reflects the actual needs of classrooms based on the guidelines which promotes curriculum implementation	34	51.5	10	15.2	1	1.5	2	3.0	19	28.8	3.58

9. Teachers are informed about how capitation grants are spent for effective curriculum implementation	10	15.2	55	83.3	0	0.0	0	0.0	1	1.5	4.11
10. Misuse of capitation grants is discouraged for effective curriculum implementation	19	28.8	43	65.2	2	3.0	1	1.5	1	1.5	4.18
Grand Mean score											**4.04**

Source Field Data 2026

Concerning the effectiveness of the guidelines used in the utilization of capitation grants, data presented in Table 1 show that very high majority of teachers (88%) agreed and strongly agreed that allocation of funds to teaching and learning materials based on the guidelines effectively promotes curriculum implementation. In contrast, extremely minority of teachers (9%) disagreed and strongly disagreed. Additionally, an extremely minority of teachers (3%) were undecided on the effectiveness of guidelines used in the utilization of capitation grants in promoting curriculum implementation in public primary schools. A high mean score of 4.02 recorded demonstrate that schools that prioritize allocation of funds to teaching and learning materials based on the guidelines effectively promotes curriculum implementation. These findings suggest that head teachers and all stakeholders in education should understand the core purpose of capitation grants and prioritize expenditures that directly support classroom instruction. The finding is in agreement with the study by Suryadi and Rahman (2021) who reported that proper allocation of school funds towards instructional materials improves teaching effectiveness and learners' academic achievement. Similarly, the study by Temba et al. (2026) found that capitation grants in public primary schools in Tanzania, significantly improved the availability of textbooks, teaching aids, and classroom learning resources when funds were directed toward educational priorities.

During the interview with the Head Teachers, HT2 remarked that:

> Certainly, our school has guidelines for the use of capitation grants. The guidelines give provision for the use of capitation grants on repair, administration, curriculum implementation, sports based on certain percentages. We normally, explain to teachers how the grants are used during our various meetings. Well, concerning adherence to the guidelines, I occasionally alter the guidelines of capitation grants to suit the prevailing demands in the school (*Personal interview with HT2 for school A, 13th April 2026*).
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Another HT1pointed out that:

> Yes, the school has official guidelines and policy documents that govern the utilization of capitation grants. These include circulars, financial management manuals, procurement regulations and directives from the MoEST. The guidelines explain how capitation grants should be planned, budgeted, utilized, recorded, monitored, and reported. They specify priority expenditure areas such as teaching and learning materials, school administration, maintenance, examinations, co-curricular activities, and minor repairs. The guidelines also provide procedures for procurement, financial reporting, accountability, auditing, and stakeholder involvement in decision-making (*Personal interview with HT1, 13th April 2026*).

Head Teacher 7 complemented that:

> Sure, the guidelines clearly define priority areas for spending capitation grants. Funds are mainly allocated to teaching and learning materials, classroom maintenance, examinations, co-curricular activities, administrative expenses, school furniture, and minor repairs. The purpose is to ensure that funds directly support curriculum implementation and improve teaching and learning conditions in schools (*Personal interview with HT7, 24April 2026*).

The interviews with head teachers reveal that schools normally have official guidelines and policy documents that govern the utilization of capitation grants. These include circulars and directives from the MoEST, financial management manuals, procurement regulations, school budget guidelines, and local government financial procedures. The respondents supports this view, pointing out that the guidelines are communicated through training sessions during meetings, seminars, workshops, official circulars and directives from district education offices. In some cases, copies of the guidelines are distributed to administrators and committee members for reference. The findings of the study are in line with quantitative findings and those by Fidelis and Mwila (2022) who reported that financial management training enhances head teachers' competence in budgeting, planning, and accountability in school fund management.

Concerning adherence to government guidelines in the utilization of capitation grantsin promoting curriculum implementation, statistics in table 4.3 indicates that majority (66.7%) of teachers agreed and strongly agreed, while extremely minority (3%) of teachers disagreed and strongly disagreed. Moreover, minority of teachers (30.3%) were undecided. The mean score of 3.74 posted which is above a mean score of 3 indicated that the guideline used is more effective in promoting curriculum implementation. However, the relatively moderate mean score suggests that some schools may still face challenges in fully implementing all financial guidelines due to limited managerial competencies and inadequate supervision. The finding that schools adherence to government financial

regulations and guidelines effectively promotes curriculum implementation agrees with the study by Fidelis and Mwila (2022) who reported that adherence to financial regulations enhances accountability and efficiency in the utilization of school funds. Likewise, the finding aligns with Compliance Theory that helps the study to conceptualize capitation grants as key inputs within the school system (Haas and Bilder, 2023). The theory explains how these financial resources if properly utilized according to the guidelines, would supports procurement of teaching and learning materials, assessment activities, and school programmes, which are essential for effective curriculum implementation.

While responding to open ended questions, a teacher in charge of finance noted that; *Funds are mainly allocated to teaching and learning materials, classroom maintenance, examinations, co-curricular activities, administrative expenses, school furniture, and minor repairs. The purpose is to ensure that funds directly support curriculum implementation and improve teaching and learning conditions in schools.* The response give a picture that funds allocated are used for teaching and learning materials, repairs, examinations and co-curricular activities. In line with the finding, Mzee et al. (2018) also weighs in by observing that compliance with government financial procedures strengthens transparency and minimizes misuse of educational resources in public schools.

While responding to whether head teachers normally comply with the established guidelines for capitation grant utilization during the interviews with the WEOs, WEO 1 commented that:

> ...Most head teachers comply with the established guidelines to a large extent. They usually prepare school budgets, seek approval from school committees and my office, maintain financial records, and use funds according to approved priorities. However, in some cases, compliance may be affected by limited funds, emergencies, delays in grant disbursement, or inadequate financial management skills (*Personal interview with* WEO1*, 26 April 2026*).

Another WEO4 had the following to argue:

> Yes, the guidelines clearly define priority areas for spending capitation grants. Funds are mainly allocated to teaching and learning materials, classroom maintenance, examinations, co-curricular activities, administrative expenses, school furniture, and minor repairs. The purpose is to ensure that funds directly support curriculum implementation and improve teaching and learning conditions in schools (*Personal interview with* WEO4*, 26 April 2026*).

The interviews with WEO 1and the WEO 4 reveal shared recognition of the importance of public primary schools adopting various financial management and accountability strategies to ensure that capitation grants support teaching and learning activities effectively. This finding agrees with the study by Manara and Mwombela (2022) who reported that participatory budgeting strengthens transparency, accountability, and stakeholder ownership in school financial management.

While responding to availability of official guidelines that govern the utilization of capitation Grants during the interviews with the WEOs, WEO3 commented that:

> Sure, thanks, I have the guidelines divided into five categories that is; 30% for teaching and learning materials, 30% for repairs of infrastructure 20% for examination, 10% for sports and games and 10% for administration. Normally, teachers are informed about the guideline during staff meetings which are not less than three meetings in a year. As a a head teacher, i normally follow the guidelines provided, inform teachers through staff meeting, then present the case to the school board, followed by head teacher advertising tender through National e-procurement system of Tanzania (NeST) where suppliers submit their application for the advertised tenders (*Personal interview with* WEO3*, 16th April 2026*).

Another WEO4 had the following to argue:

> Effective utilization of capitation grants help in successful management of school activities without interference by the head teachers or any other interested party. Spending capitation grants in line with the government guidelines is encouraged. In my ward, I normally announce the period the capitation grants should be received in schools and we normally display on the notice board the distribution and use of funds to avoid conflict (*Personal interview with* WEO 4*, 26 April 2026*).
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> .

While responding to the availability of guidelines for capitation grants utilization during the interviews with the WEOs, WEO8 commented that:

> Yes, I have guidelines for utilization of capitation grants. These include, use NeST, minutes for different meetings, guidelines for purchases, and payments made. The guidelines are given to teachers through staff meetings. The guidelines are clear on how to receive capitation grants, use of funds, and distribution of funds depending on different categories. Head teachers should maintain the implementation of guidelines as provided. Challenges involve limited funds that may not be sufficient to carry out say major repairs (*Personal interview with* WEO8*, 16th April 2026*).

Another head teacher HT9 remarked that:

> Honestly, capitation grants help in the implementation of curriculum through acquisition of teaching/learning materials, purchase of sanitary towels for girls, repairs and administration cost. We applaud the government for this initiative. Also, we normally inform stakeholders what guidelines stipulates through meetings (*Personal interview with* HT9*, 18th April 2026*).

A teacher while providing answers to the open-ended questions reported that *capitation grants has help in implementation of curriculum through acquisition of teaching/learning materials, purchase of sanitary towels for girls, repairs and administration cost. Stakeholders are normally informed through meetings about capitation grants utilization.* The response shows that guidelines are clear on how to receive capitation grants, use of funds, and distribution of funds depending on different categories. In this regard, Mzee et al. (2018) asserts that schools that observe adherence to approved budget frameworks, are less likely to experience financial mismanagement. Similarly, Kabelele and Machumu (2023) reported that involvement of school management teams and stakeholders enhances efficiency in capitation grant management.

The data collected from the documentary review checklist in School A indicate how the school follows official educational and financial guidelines and how such practices influence curriculum implementation. The findings show a mixture of strict adherence and minor alterations to established procedures, with different levels of influence on curriculum implementation. This is in agreement with Suryadi and Rahman (2021) who found that adherence to capitation guidelines improves financial planning and utilization. The study reported that transparent leadership practices enhance accountability and proper allocation of school funds.

In addition, School Quality Supervision reports indicate that capitation grants were generally used according to government guidelines to support curriculum implementation in primary schools. The funds were mainly allocated for purchasing teaching and learning materials, school maintenance, conducting assessments, and supporting co-curricular activities. However, some reports identified challenges such as delays in fund disbursement, inadequate funds, low level in monitoring, and occasional misuse of funds which affected effective curriculum delivery.

4.2 The strategies employed for effective utilization of capitation grants in promoting curriculum implementation in public primary schools in Arusha District, Tanzania

The third research question for this study aimed to investigate the strategies employed for effective utilization of capitation grants in promoting curriculum implementation in public primary schools in Arusha District, Tanzania. To understand the concern, the required information was obtained by the researcher through questionnaires provided items to teachers to indicate the level of agreement with the given statement while the head teachers and WEO were interviewed. The five-level Likert scale was employed to make the unit of analysis in which 1=Strongly Disagree (SD), 2=Disagree (D), 3=Undecided (U), 4=Agree (A), 5=Strongly Agree (SA), F=frequencies, P=Percentages. The rate of percentage described as ≤ 20=extremely minority; 21-49= minority; 50-59=moderate; 60-69= majority; 71-89= very high majority; 90-99=extremely majority; 100= overwhelming majority (Taherdoost, 2019). Concerning mean, a mean score above 3 indicated strategies that are more effective in utilization of capitation grants, while a mean below 3 suggested otherwise. A mean score exactly equal to 3 reflected uncertainties aboutthe effectiveness of the strategies. Response for teachers are summarised in Table 2

Table 2: Teachers responses on the strategies employed for effective utilization of capitation grants in promoting curriculum implementation in public primary schools in Arusha District, Tanzania(n=66)

Strategies employed for effective utilization of capitation grants	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree		
	f	%	f	%	f	%	f	%	f	%	Mean
1. Adequate training of the head teacher to acquire skills in financial management	24	36.4	39	59.1	1	1.5	2	3.0	0	0.0	4.29
2. Involving teachers in budgeting and financial planning	17	25.8	44	66.7	0	0.0	2	3.0	3	4.5	4.06
3. Encouraging school leadership that promotes transparency and accountability	45	68.2	19	28.8	0	0.0	2	3.0	0	0.0	4.62
4. Having clear financial management policies in school	20	30.3	40	60.6	3	4.5	3	4.5	0	0.0	4.17
5. Following proper procurement procedures in school	25	37.9	37	56.1	1	1.5	2	3.0	1	1.5	4.26
6. Effective supervision of financial activities	20	30.3	25	37.9	20	30.3	1	1.5	0	0.0	3.96

7. The school management to ensure proper utilization of funds for their intended purposes	25	37.9	37	56.1	1	1.5	1	1.5	2	3.0	4.24
8. Preparation of clear school budgets based on priority needs	39	59.1	27	40.9	0	0.0	0	0.0	0	0.0	4.59
9. Timely planning of school activities before receiving funds	27	40.9	39	59.1	0	0.0	0	0.0	0	0.0	4.41
10.Involvement of teachers in budget preparation and decision-making.	21	31.8	45	68.2	0	0.0	0	0.0	0	0.0	4.32
11. Adherence to government guidelines and financial regulations	37	56.1	29	43.9	0	0.0	0	0.0	0	0.0	4.56
12. Regular monitoring and evaluation of fund utilization.	29	43.9	36	54.5	0	0.0	0	0.0	1	1.5	4.39
13. Strengthening transparency and accountability mechanisms	36	54.5	30	45.5	0	0.0	0	0.0	0	0.0	4.53
											4.34

Source Field Data 2026

The descriptive statistics on the strategies employed for effective utilization of capitation grants in promoting curriculum implementation in public primary schools indicate that schools have adopted various financial management and accountability strategies to ensure that capitation grants support teaching and learning activities effectively. For instance, data presented in Table 2 show that 63 teachers accounting for extremely majority (95.5%) agreed and strongly agreed that adequate training of head teachers to acquire skills in financial management is a strategy that should be employed for effective utilization of capitation grants in promoting curriculum implementation in public primary schools. In contrast, an extremely minority of teachers (3.0%) disagreed and none strongly disagreed. Additionally, an extremely minority of teachers (1.5%) were undecided. The high mean score of 4.29 implies that teachers recognise dadequate training of head teachers to acquire skills in financial management as a strategy that is necessary for effective utilization of capitation grants in promoting curriculum implementation. The high levels of agreement reflect a widespread belief in the value of such training, while the few who disagreed or were undecided may have limited exposure to its effects or prioritize other strategies. The mean scores further indicate the overall support for training workshops, seminars and in-servicing. This finding therefore suggests that professional training equips school leaders with the competencies required for efficient financial administration and curriculum support. The finding that adequate training of the head teacher to acquire skills in financial management is an important strategy for effective utilization of capitation grants is in agreement with the study by Fidelis and Mwila (2022) who reported that financial management training enhances head teachers' competence in budgeting, accounting, and accountability in school fund management.

While suggesting other strategies that can improve utilization of capitation grants in primary schools in Tanzania, a respondent noted; *there is need for improved financial planning and budgeting in schools. In this case, schools should prepare clear budgets showing how capitation grants will be spent according to priority needs such as books, repairs, and teaching materials. Also, there is a need to involve parents and the community in monitoring school expenditures*. *In other words, community participation helps ensure that funds are used for the benefit of pupils and school development.* Reflecting on strategies that can improve utilization of capitation grants during a face-to-face interview with the researcher, HT3 had these to say:

> Strategies that can improve utilization of capitation grants include increasing government funding to schools, providing regular financial management training for head teachers and teachers in charge of finance/procurement, strengthening monitoring and auditing systems. Also, by improving stakeholder participation, ensuring timely disbursement of funds, simplifying procurement procedures, introducing digital financial management systems, and strengthening accountability and transparency mechanisms in schools (Personal interview with HT3, on the 4th of May, 2026).

Making connection with the ongoing discussion, the HT12 had these to say:

> For effective utilization of capitation grants, it is necessary to train head teachers & teachers in charge of finance on adherence to guidelines, and encourage communication between head teacher and teacher in charge of finance otherwise known as NGAO so that all financial transaction are made with full knowledge of both parties. I suggest use of electronic system in payments where all financial matters regarding payments are inserted in the system at once awaiting approval from the relevant authorities. This will help in timely approval for the payments thus effective management as opposed to the situation where we report to district council almost weekly for approval. This causes unnecessary delays in the approval and implementation of certain projects (HT12: Personal communication, on the 13th of April, 2026).

Another WEO 4 had the following to argue:

> The most effective strategies used for effective capitation grants utilization is FFARS. Head teachers should also initiate in-coming generating activities such as farming, animal keeping and other economic activities that will help them to complement recurring expenditure that pupils may need from time to time (*Personal interview with* WEO4*, 26 April 2026*).

Still, HT10, noted that:

> The best strategy is transparency and accountability on the side of the head teacher. Also, for adequate utilization of capitation grants in promoting implementation of curriculum there is need to increase allocation of capitation grants by the government. Equally, they should allow schools to carry forward to the following financial year any inadequate funds in the school account to be used in the following year when the funds are adequate (HT10: Personal communication, on the 13th of April, 2026).

Information in the interview indicates that both WEOs and Head teachers value training head teachers & teachers in charge of finance on adherence to guidelines, FFARS transparency and accountability as effective strategies used for effective capitation grants utilization in promoting curriculum implementation. Similarly, the Head teacher of School A observed that there is need to reduce misuse and corruption through strict financial regulations. Enforcement of strong rules and penalties discourage embezzlement and ensure funds are used for their intended purpose. The findings are contrary to Dinu (2022) who affirmed that strict financial regulations are often authoritative, leading to weakened staff and students' motivation and increased chances of dropout.

The data collected from the documentary review checklist particularly from Audit reports showed that while many schools complied with financial regulations and guidelines in the use of capitation grants, there were cases of financial irregularities in some schools. Common issues included inadequate supporting documents, improper procurement procedures, and expenditure outside approved budgets. Auditors recommended strengthening financial controls, regular monitoring, and capacity building for school management teams to ensure proper utilization of capitation grants in promoting curriculum implementation. Also, School Quality Assurance (SQA) reports revealed that most schools followed the prescribed guidelines in utilizing capitation grants, particularly in academic-related activities. The reports emphasized accountability, transparency, and record keeping in fund utilization. However, some schools were found to have weak documentation practices, incomplete financial records, and limited stakeholder involvement in planning and budgeting processes. The findings are supported by Kabelele and Machumu (2023) who found that school managers with adequate financial management skills are more effective in ensuring proper utilization of capitation grants.

5. Conclusion and Recommendations

5.1 Conclusion

From the findings this study concludes that schools appear to prioritize teaching and learning activities, maintain transparency and accountability, keep proper financial records, involve stakeholders in decision-making, and discourage misuse of funds. The grand mean score of 4.04 indicates that schools have relatively strong financial management systems and are making efforts to utilize capitation grants effectively according to the guidelines. However, challenges related to timely disbursement of funds and regular monitoring still persist and affect smooth implementation of educational programmes. The utilization guidelines and strategies employed by school head teachers represent the mechanisms through which these financial resources are managed and allocated. Overall, the findings demonstrate that adherence to financial guidelines contributes significantly to accountability, effective resource utilization, and improved teaching and learning conditions in public primary schools.

Lastly, this study concludes that most public primary schools have adopted various financial management and accountability strategies to ensure that capitation grants support teaching and learning activities effectively. These strategies include training head teachers in financial management, participatory budgeting, transparent leadership, adherence to procurement procedures, strategic budgeting, monitoring and evaluation, and compliance with government regulations. The grand mean score of 4.34 implies that respondents strongly agreed that the identified strategies if well observed, would contribute significantly to effective curriculum implementation and prudent utilization of school funds. In essence, the grand mean score suggests strong agreement among respondents that these strategies would contribute significantly to accountability, effective resource management, and improved curriculum delivery. Overall, the findings imply that strengthening financial management systems and participatory governance enhances effective utilization of capitation grants thereby supporting teaching and learning activities in schools.

5.2 Recommendations

Based on the conclusion of the study, the researcher recommended the following:

1. In order to promote curriculum implementation, School heads, teachers in charge of finance/procurements, and school committee members should receive regular training on financial management, budgeting, and accountability procedures. Similarly, schools should continue promoting participatory decision-

making by involving teachers, parents, and school committees in budgeting and expenditure processes.

2. Strong internal control systems and regular audits should be maintained to further reduce opportunities for misuse and misappropriation of capitation grants. Continuous assessment activities should receive adequate financial support to ensure effective monitoring of learners' progress. School administrators should ensure strict adherence to government financial guidelines in the allocation and utilization of capitation grants. Frequent auditing of school funds should be conducted to minimize misuse of capitation grants and strengthen public trust in school financial systems. Also, School budgets should be aligned with actual classroom and instructional needs to enhance effective curriculum implementation.

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