Strategies for enhancing equity in financing primary education in Tanzania

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Abstract

Drawing from previous studies and the international and local literature on education financing, this paper reviews the mechanisms that have been used to finance primary education in Tanzania, discusses the equity implications of the mechanisms employed and proposes criteria that could be used to develop grant distribution formulae to achieve equity in educational opportunities. The paper observed that the previous financing mechanisms predominantly used uniform flat grants distributional formulae, which were rigid and failed to address variations in: the local ability to finance education from their own sources; the community’s willingness to finance education; geographical location; the cost of purchasing materials; the pupils and schools’ educational needs; the existing quality and quantity of resources; the available sources of support; the schools’ performance in examinations; and the repetition, promotion and dropout rates. Indeed, the formulae disregarded the indicators of educational needs in the provision of support, suggesting that most of the equity issues were violated. This tendency contributed to inequity in educational opportunity across the districts, schools and pupils. The paper concludes by arguing that, to achieve equity, the government should distribute grants and resources using the equity indicators. A thorough assessment of the districts, schools and pupils’ educational needs should be conducted, which would result in flexible funding formulae that will accommodate the obvious, existing variations.

Keywords: Educational equity, equity financing, primary education, Tanzania.

INTRODUCTION

Public education can either be solely financed by the central, regional or local government or through a combination of all three levels. However, it is commonly recognised that, whatever level of government is involved, equity in educational opportunities for all who have the right to be educated needs to be given prime consideration. Indeed, equity in educational opportunities is among the most persistent aims of many of the education reforms in developing countries. Yet, the extent to which these countries achieve this remains contentious. The literature holds that achieving equity requires a great commitment by the government to establish equity indicators that are to be used to formulate distributional formulae for determining the amount of grants and resources per district, school and pupil. Theoretically, equity in educational opportunity can be achieved by abolishing all local and other support mechanisms, and hence using only central government funding (Johns and Morphet, 1968). This is due to great variations between individuals, schools and districts with respect to culture, economic realities and potentials.

Since independence, the government of Tanzania has introduced various reforms with the aim of reducing inequality with regard to access to and the provision of education. This signifies the government’s willingness to ensure equity in the provision of education. Among other reforms, these include: building schools in remote areas; initiating a district quota for under-performing districts; the financing of all levels of education; the integration of schools; the introduction of a core curriculum; the lowering of entrance qualifications for disadvantaged groups, such as girls and nomadic people; using the mother tongue as a medium of instruction; the abolition of user fees; and the initiation of financing mechanisms for public primary schools i.e., capitation and development/investment grants.

Indeed, Tanzania has used various strategies to achieve equity in primary education since the period of
the Arusha declaration, as it is within this period that the government determined seriously to reduce the disparity and extend access to education to all. Yet, the extent to which these strategies address equity is unknown. Hence, this paper attempts to fill this gap. It consists of five sections: (1) Introduction; (2) the concept of equity in financing education; (3) approaches, methods and formulae for financing Tanzanian primary schools and their implications for educational equity; (4) proposed strategies for financing primary education; and (5) the conclusion.

Concept of Equity in the Financing of Education

Equity has been defined differently by different scholars. The Government of Tanzania defined equity as fairness in the distribution and allocation of educational resources to various segments of society and equal access to an adequate educational programme of acceptable quality (United Republic of Tanzania (URT) 1995). To other scholars equity implies the following: firstly, fairness in the operation of an educational environment of all by ensuring that the educational resources and benefits are distributed in a naturally fair manner and that there is no group, district or individual pupil who is favored at the expense of others (Malekela, 1995). Secondly, equity means fairness with which the different categories of people are treated in relation to the distribution of the resources they receive (Levacic, 1995). Thirdly, an equitable system of education is one that offsets all equality of education outputs as well as inputs. Indeed, achieving equity in education requires a number of considerations and not simply the provision of equal amounts of money or fiscal equalization (Alexander, 1982). The literature identifies the horizontal and vertical principles as the key principles for measuring fiscal equity. Horizontal equity is also commonly termed the “Cardinal principle of public finance” (Benson 1975). This principle posits that every individual in like circumstances should receive the same treatment, i.e., “the equal treatment of equals” (Chalk et al., 1999; Komba 1994; Alexander 1982; Benson 1975). Basically, this principle underpins the stipulation that pupils possessing similar characteristics and needs should be provided with the same amount of money to finance their education. On the other hand, the principle of vertical equity requires that individuals who have different needs should be treated in ways that compensate for their differences (Chalk et al., 1999; Komba 1992; Alexander 1982; Benson 1975). This means that districts and students with greater educational needs should be given more resources. This principle is against the provision of flat grants for all pupils or fiscal equalization. The proponents of vertical equity believe that perfect equity can only be achieved when the available revenue is distributed to create “the unequal treatment of unequals” (Chalk et al., 1999; Levacic 1995; Komba 1992; Alexander 1982; Benson 1975).

Essentially any funding plan should ensure both vertical and horizontal equity. However, achieving this requires the weighing up of the actual educational needs of the districts and pupils. The resulting formula would provide more funds for districts that are more expensive to run or pupils who are more expensive to educate because they require compensation in the form of remedial or other special education programmes (Caldwell et al., 1999). The literature on fiscal equity further suggests that fiscal equity can be divided into student and taxpayer equity.

Student equity requires that all students be provided with equal access to an adequate education programme (Komba, 1994). To achieve student equity, each school needs to be provided with access to sufficient resources in order to provide quality education for all. Other scholars suggest that perfect equity among students can only be achieved when the combined revenue from the government, local and other sources produce exactly the same amount of money per pupil (Johns and Morphet, 1960). Taxpayers’ equity refers to how equitably each individual parent pays for education in relation to his/her wealth and income or general ability to pay (Alexander, 1982; Zymelman, 1973; Benson, 1970). This considers not only what the pupils receive but also how heavily the burden falls on the parents and community members. This implies that the funding formula must result in the reasonable sharing of the costs of education among all taxpayers and that there should be an equitable distribution of the cost burden (Galabawa, 2000; Mikesell, 1991; Zymelman, 1973; Benson, 1970). Chalk et al., (1999) further noted that a system would be judged fair to taxpayers if every taxpayer were assured that a given tax rate would translate into the same amount of spending per pupil, regardless of where the taxpayer lived. From the public finance perspective, a system would be judged as fair to the taxpayers on the basis of either the ability to
pay or the benefit principle (Chalk et al., 1999; Mikesell, 1991). Taxpayer equity also requires both vertical and horizontal equity. This means that an equal amount of tax should be demanded of taxpayers with an equal ability to pay, and unequal taxation for taxpayers with different levels of ability to pay. In light of that, one can argue that, in order to achieve taxpayers’ equity, any arrangement for financing education that involves the community members should cater for the vast differences in property value as well as the wealth of the district. Thus, property poor districts should not have to tax themselves at far higher rates than property rich districts in order to gain the same level of resources. It is commonly known that it is unfair for taxpayers to pay different amounts for the same educational return.

Approaches, methods and formulae for financing Tanzanian primary schools and their implications for educational equity

Tanzania’s approaches, formulae, methods and system of education financing have changed from time to time, reflecting the country’s social and economic development policy. During the Arusha declaration period, the government used the full state approach for the purpose of widening educational opportunities and removing the discriminative character of the inherited education system. Following the growing demand for education as well as the economic problems during the early 1980’s, the government adopted a mixture of government provision, community financing and partial government financing as well as private financing and private provision. The reintroduction of fees following the liberalization policies is another factor that supports this argument. Together with fees, the government remained the major source of financing. The private provision and financing is self-evidenced following the introduction of private primary schools. In these schools, parents are the sole sources of finance, implying that the government leaves the burden to the users of these schools. Yet, the government performs the role of controlling the quality of the education provided in these schools.

Concerning the government distribution formulae, the literature reveals that flat grants have been a common method of financing (Omari and Mtatifikolo, 2001; Galabawa, 1997; Semboja and Therkildsen, 1991). The formula has been criticized for its inability to address differences across districts due to variations in local fiscal ability. Arguably, flat grants result in a lack of equalization of the efforts required to provide education (Galabawa, 1994). From 2004 to date, the government introduced capitation and investment grants in primary schools. The evidence suggests that these also failed to address the various existing variations between pupils, districts and schools, and that these grants are uniform and flat (Komba, 2003). Regarding capitation, grants of 10 US Dollars (US$) per enrolled pupil are provided for the purchase of textbooks and other materials. This provision never considers the variations in educational needs between students. On the other hand, regarding development grants, equal amounts are provided per classroom, whereby each school was provided with 3,097,000/= T.Sh. per classroom. In providing investment grants, the government stated that mixed modalities are adopted based on the specific communities’ situation. Furthermore, the government states that the local communities can be flexible in improving the design by combining the amount with local cash, labour or other resources (URT 2001). This means that the government uses a combination of central government and local government funding. It is worth noting that there are various benefits that may accrue when the community members are involved in financing education. However, in Tanzania, the findings from various studies (see, for example, Ishumi and Maliyamkono, 1980; Galabawa 1985, 1991, 1994; Dachi, 1994; Komba 2003) suggest that involving the community in financing education has contributed to inequality in the amount and quality of education across the country. The following points have been noted. Firstly, in some areas, community participation in financing is still in its infancy; most of these areas are less endowed with natural resources and, therefore, have poor economic ability, which affects the extent to which they contribute towards supporting their children’s education. Secondly, community financing results in a highly differentiated pattern of schools, owing to the relative variations in prosperity among different communities. Thirdly, if the local authorities are allowed to top up the funds provided by the government, richer districts will manage to improve the quality and quantity of primary education greatly, while the poorer ones will fail to raise the money and hence the education offered will be of low quality to a few, which will lead to inequality. Lastly, the community differs regarding their attitudes towards education, which also affects their level of financing education. Therefore, the existing circumstances suggest the need to take various precautions while encouraging community involvement in financing education.

Indeed, a study by Komba (2003) reveals that capitation and development grants: firstly, ignore repetition, promotion, truancy, and dropout rate. The evidence suggests that a shortage of both physical and human resources and the general poor teaching and learning environments are among the major factors that account for repetition, truancy and dropout. It was anticipated that schools with a low promotion rate because of truancy, dropout and high repetition rates could receive more grants as a way to improve their existing poor conditions. Yet, this was not the case and, instead, all schools were provided with equal amounts of grants. Secondly, they ignore the geographical location of the school whereby all schools are provided with equal
The differences exist between urban and rural schools as well as the regions and districts. A failure to consider these differences has resulted in an inequality in school resources, like textbooks, and disparities in the distribution of physical resources, like classrooms, desks, toilets and other resources, implying that some schools benefit from the scarce national resources while others suffer. The literature also suggests that student equity has been adversely affected because of a number of factors, one of them being the level of community involvement (Galabawa, 1994). Notably, in areas of higher community involvement, students enjoy a good quality of education compared to those in areas with low involvement. The evidence suggests that primary schools in municipalities and socially strong councils are attracting higher levels of financial investment than their rural counterparts (Omari and Mtatifikolo, 2001). Indeed, the various pieces of evidence suggest that, to date, the major financing equity issues have not been fully addressed.

Various studies have observed that variations between and within districts, schools and students exist and that such variations account for the differences in terms of educational needs. Hence, this requires the provision of differential grants. It is worth noting here that the provision of equal amounts guarantees that each school, district and individual student has equal financial needs. Yet, an equal financial starting point for all does not guarantee an equal education opportunity for all. Arguably, a plan that ignores disparities in wealth, students, districts’ needs, school size, school location, school performance, repetition and dropout rate, local district ability and the willingness to finance as well as the cost of purchasing education services is inadequate (Galabawa, Benson, 1975; Coons et al., 1970; Johns and Morphet, 1960; Wise, 1968). In due regard, these differences have a serious implication for the equality, equity and adequacy of educational opportunities.

The various works of literature suggest that there is a great variation with regard to local wealth. These variations are accounted for by geographical, ecological, social and economic factors. Variations in local wealth may result in great variations in government partial funding approaches with regard to the amount that will be available to improve the amount of grants allotted. Consequently, this may result in variations between districts and schools with regard to the quantity and quality of the education provided, and thus inequalities in educational opportunities. Notably, variations in local wealth result in variations in education offerings above the amount given, which is a major source of inequality (Alexander, 1982; Benson, 1975; Johns and Morphet, 1960).

The variations in local wealth signify that some districts require more support than others. Therefore, in order to ensure equity, a financing plan should compensate the local councils in economically underprivi-
leged areas for their relative inability to raise revenue from local taxes. This will ensure that that the quality of education is not a function of either local wealth or geographical location and that equal education opportunities through the equal provision of resources is achieved. Discouraging the tendency to provide flat grants, scholars have noted that uniform grants in a world of unequal income cannot plausibly contribute to the equal distribution of income (Mats and Jallade, 1975). The literature further suggests that differences between districts also mean that, if a poor district needs to ensure as good a provision as a rich one, they must be willing to tax their residents highly (Coons et al., 1970). However, it is unfair for poor districts to bear a greater tax burden in order to achieve the same level of education. This tendency is commonly referred to as tax regressiveness, whereby the rates are lower in high ability groups than in low ability ones (Mikesell, 1991; Coons, Clune and Sugarman, 1970; Johns and Morphet, 1960, 1968). A good arrangement of tax is that where the rates are higher among the high ability groups than the low ability ones. Studies on Tanzania’s local community abilities have suggested that localities vary with regard to their fiscal capacity, sources of revenue, ability to raise revenue, willingness to spend on education, level of community participation and attitude towards education (Omari and Mtatifikolo, 2001; Dachi, 1994; Galabawa, 1991, 1994, 2000). Despite these realities, it has been noted that, previously, grants provided to support primary education were not given as a means of relieving the burden on property tax, there was no provision for equalization, and grants were not given with the aim of compensating for the variations across schools, regions and districts. Achieving equity and equality, therefore, requires a formula that would provide the criteria for paying, that should take into consideration various factors, such as the cost of service delivery, income level, the performance of the school, the size of the school as well as the resource availability, both physical and human. A consideration of these differences means flexibility in the allocation of grants across the country as opposed to rigidity, which augments a flat rate without accommodating the needs. The evidence regarding flexibility in Tanzanian primary financing reveals that the provision has been rigid and that all of the variations have been ignored, which has affected both the tax payers and students’ equity (Galabawa, 1994; Komba, 1994; Dachi, 2000).

Various studies have also revealed that not all school units or individual schools are the same, and that a school accommodates a variety of students with different needs (Rotsoy and Richards, 1987; Caldwell, Levacic and Ross, 1999; Levacic and Ross, 1999; Mbilinyi, 1999; Galabawa, 1991; Alexander, 1982; Komba, 2003). Principally, the differences are: schools in economically disadvantaged communities, schools in high cost of living areas due to their small size, or geographically isolated schools. Others differences include the performance of schools, whereby some schools perform highly while others perform poorly. A low or poorly performing school is an indication that it constitutes a large number of academically disadvantaged students who therefore require greater support (Levacic, Duhou, and Downes, 1999). Furthermore, studies have identified that inequalities in performance in examinations are mainly due to inequities in the input and process of learning as well as teaching (Galabawa, 1994, 2001).

Other variations identified among Tanzanian schools are the quality and quantity of the teaching and learning equipment, textbooks, as well as other facilities. It has been identified that some schools in Tanzania have problems due to terribly dilapidated buildings/structures and inadequate facilities in relation to the number of students, while other schools are in a good condition.

Regarding the pupils, several studies have observed that the pupils have different needs that require different treatment (Levacic, Duhou, and Downes, 1999; Levacic and Ross, 1999). The differences among pupils are explained by the pupils’ families’ economic ability, background and culture. It is commonly known that students from relatively disadvantaged areas tend to have low levels of achievement. Several studies have demonstrated that there are strong relationships between the students’ home backgrounds and their capacity as well as their opportunities to access and benefit from school (Hill and Ross, 1999). This evidence suggests that schools in relatively disadvantaged communities require more support than others in order to achieve the required learning outcomes. It has been further advanced that some communities have greater needs in terms of education resources because of the concentration of children from poorer homes and their relatively low fiscal capacity (Dachi, 1994). Thus, the central government should offset the imbalance in educational opportunities brought about by national income disparities and provide the extra measures of support required for achieving greater equity.

Other differences that account for the different needs among the students related to the physical conditions (Rotsoy and Richards, 1987). The physical conditions for the pupils refer to students with special learning needs. These need to be provided with resources that will efficiently facilitate their learning needs. Providing these pupils with the same amount of grants as normal students violates the value of equity and equality of education (Levacic and Ross, 1999). Indeed, students have different needs and each student should be financed differently. Therefore, it is obvious that the provision of flat grants, which does not sufficiently meet these different needs, contradicts the goal of providing equal education for all. The differences among students suggest that the funding mechanism should provide an adequate level of education and compensate for the background variations between each student. This req-
Public education is a national service and a vehicle for needs. The government needs to realize that any attempt to accommodate the existing variations, which are self-evidenced in Tanzanian primary schools. For example, it has been reported that, within the Tanzanian schooling system, there is a growing polarization between good and bad schools as measured by the levels of school and student performance, per student expenditure and per student resources of textbooks and other equipment (Mbilinyi, 1999). The accommodation of all of these differences requires the preparation of a financing plan that will take care of the differences and come up with a different gross educational task which assigns different amounts to different districts, schools and pupils.

Despite this reality, the literature also reveals that preparing a financing plan that will accommodate the students’ differential needs requires a lot of resources and that such a plan is referred to as an ideal definition of equality (Wise, 1968) which, under normal circumstances, will never be achieved. However, for equity purposes, some basic variations, which may result in at least certain minimum essentials being provided for all pupils, need to be considered.

**Proposed strategies for financing primary education**

Public education is a national service and a vehicle for countering the dis-equalizing forces resulting from income inequality; hence, it is unfair to provide widely different opportunities within the nation. To ensure equity among all who have the right to an education, the government should: firstly, provide differential grants between and within districts, schools and pupils. Achieving this requires the establishment of criteria for measuring the educational needs of each school, district and pupil, which will facilitate the formulation of the grants’ distribution formulae that will take into account variations in need, thereby providing more grants for schools, districts and pupils with greater educational needs. The government needs to realize that any attempt to achieve equity by distributing grants on the basis of only a few criteria is inferior and may seldom achieve equity and equality of educational opportunity. Thus, planning formulae that use as many criteria as possible is essential.

Secondly, it is necessary to establish need based formula funding that will use a variety of indices of economic and social disadvantage aspects in order to provide additional resources for those schools that serve disadvantaged children or those that are costly to run because of incapacities created by social, economic or geographical variations. Thirdly, it is vital to ensure that there is a connection between the newly introduced grants and the available means of support; for example, the availability of donors and NGOs. The various pieces of evidence suggest that there are a variety of NGOs and other government programmes as well as donors that also provide support for primary schools. The fact that the grants provided ignore the presence of these sources contributes towards inequities in educational opportunity, leading to the wastage of resources, especially when schools, which are not in need of support, are provided with support. Basically, the government needs to consider all of the existing variations. If not, these variations will be either exaggerated or perpetuated. Lastly, it is important to empower the community members and sensitize them regarding their role in financing education. The involvement of community members is extremely important because the evidence suggests that only a few countries are able to shoulder the burden of the cost of education by themselves. In this way, cost sharing with community members becomes extremely important. However, because community involvement in financing education is known to be a contributory factor towards the inequities in educational opportunities, it is important to provide differential grants. This provision, therefore, needs to vary according to what a community can contribute towards education and the quality of the education that the government wants to achieve. To attract more community support, the government needs to establish systematic efforts to communicate with all community members as well as involve them in planning and implementing the strategies. The research evidence suggests that school systems that involve the entire public and keep them informed attract a high level of community support.

**CONCLUSION**

A review of the previous financing methods suggests that flat grants have been a common formula for financing primary education. This formula has been found to be rigid, as it ignores the variations between different districts, pupils and communities. Under this formula, there is no provision for supplementary amounts or any preferential treatment given to schools or districts because of their relative inability to raise revenue, their low community contributions or their greater educational needs and problems as measured by the indicators of needs. Indeed, this formula has exacerbated the inequality in educational opportunities across the country.

In line with the various works of literature, the author maintains that, to achieve equity of educational opportunity, education financing planning requires sound, realistic measures of: the local ability to raise revenue and finance education from own sources; the community willingness to finance education; geographical location; the cost of purchasing materials; individuals pupils and schools’ educational needs; the existing quality of resou-
nces and facilities; the available sources of support from the government and Non-Governmental organizations; the schools’ performance; and the repetition, promotion and dropout rates. The use of these measures means that the grants given to a particular pupil, school or district will vary according their needs, ability and the required level of quality that the government is attempting to achieve. This paper concludes with an observation that a time has come for the government to design grant distributional formulae which address these variations and hence reduce the inequity in educational opportunities across the various districts, communities and pupils.

REFERENCE


