



## RESEARCH ARTICLE

# An Assessment of School Management Committees' Utilization of the Facility Financial Accounting and Reporting System (FFARS) in Monitoring Financial Expenditures: A Case of Kyerwa Public Primary Schools in Kagera, Tanzania

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## Author's Contributions

All authors contributed equally to this research.

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## ABSTRACT

This study aimed to assess School Management Committee (SMC) members' participation in using the Facility Financial Accounting and Reporting System (FFARs) to monitor financial expenditures in public primary schools. The study was guided by Agency Theory as articulated by Jensen and Meckling in the 1970s. Moreover the qualitative approach was used under the case study design, with purposive sampling technique. Data were collected from 20 SMC members across four public primary schools selected in Kyerwa, Tanzania, through interviews, focus-group discussions, and documentary review. The head teachers, school committee chairpersons, teachers, and parents were included as respondents of SMC. Also, trustworthiness was addressed to ensure credibility, dependability, transferability, and confirmability of study findings. However, the findings show that SMCs' effective use of FFARs is constrained by centralized system control, limited training, and lack of direct access, which often downgrades members to passive roles in financial oversight. The study concluded that, without inclusive capacity building and policy reform, SMCs will remain marginalized in school financial governance, undermining participatory accountability. It recommended that, mandatory inclusive training for all SMC members, expanded access to FFARs, strict adherence to FFARs guidelines, and structural revisions to committee roles. If implemented, these measures can empower SMCs to take more active, informed roles in financial management, improve transparency in expenditure approvals, and thereby enhance the quality of education.

**Keywords:** School management committees; FFARs; monitoring; financial expenditures

## INTRODUCTION

The capacity of School Management Committees (SMCs) to approve financial expenditures is fundamental to transparency, accountability and efficient resource use in public primary schools. Historically, local school governance emerged in the 1970s–1980s to involve parents and communities in budgeting and oversight (Kahyoza, 2023), and

Tanzania later formalized SMCs under the Education Act (No. 25, 1978 with its amendments of 1995 and the declaration No. 288 of the year 2002) and related regulations that specify membership and duties (Tanzania Education Circular No. 1, 2018). To strengthen financial oversight, the government introduced the Facility Financial Accounting and Reporting System (FFARS) in 2017, providing real-time

budgeting, transaction recording and standardized reporting for schools (Ling'hwa & Mhagama, 2022; Nicholaus et al., 2023). Despite these reforms, evidence shows persistent gaps such as limited financial literacy, insufficient training, restricted FFARS access and weak reporting that hinder SMCs from exercising their approval and monitoring roles effectively (Mish et al., 2022; Mhando, 2019; Kamwenda, 2021). In Kyerwa District these shortfalls have been linked to irregular approvals, delayed infrastructure and weakened accountability, creating a governance gap that undermines FFARS implementation. This study therefore examined SMCs' capacity to approve and monitor financial expenditures, identifies barriers to effective FFARS use, and recommends practical measures to restore community trust and improve school financial governance.

## LITERATURE REVIEW

### Theoretical Review

This study is grounded in agency theory discovered by Jensen and Meckling in 1970s. The theory explains the relationship between principals, who delegate authority and expect accountability, and agents, who act on the principals' behalf; in the context of public primary schools the principals include parents, communities, and education authorities while School Management Committee members and school staff act as agents responsible for managing and approving expenditures. Using FFARS as a structured financial reporting and approval system strengthens this principal-agent relationship by creating transparent records, clear approval workflows, and verifiable audit trails that allow SMC members to monitor whether agents' spending decisions align with community priorities and regulatory requirements; therefore evaluating how SMC members use FFARS to monitor approvals directly tests whether the system improves accountability and reduces information asymmetry, and identifying barriers to SMC participation reveals where the agency relationship breaks down and where interventions training, access to FFARS infrastructure, or clearer role definitions are most needed.

### Empirical Review

#### School Management Committees' Capacity to Utilize FFARS for Monitoring Financial Expenditures

The capacity of school management committees (SMCs) to monitor and approve financial expenditures depends on financial literacy, transparency,

accountability, and sound decision-making (Wambui & Kamau, 2020). Technology-based payment and accounting systems such as automated budgeting and expenditure-approval tools are positioned to strengthen those capacities by reducing leakage, speeding reporting, and improving traceability (Chuma & Mushi, 2019; Maseke & Komba, 2021). Tanzania's Facility Financial Accounting and Reporting System (FFARS), introduced in 2017, is a national example: it enables direct disbursement to school accounts and produces near-real-time financial reports, thereby creating a platform for SMCs to exercise oversight and for district-level auditors to verify transactions (URT, 2022). Regular training and locally fixed controls by head teachers, committee chairs, bursars or financial teachers are reported as essential to ensure stakeholders operate the system effectively and preserve local accountability (Amos et al., 2021). Moreover, the capacity of school management committee to the use of FFARS was discussed with corresponded studies from different countries as such as:-

In European country such as France, Durand and Moreau (2020) analysed financial monitoring in French public primary schools, focusing on the practices and challenges faced by school committees. Their qualitative study used descriptive case studies across urban and rural regions, selecting 15 schools through purposive sampling. Data collection included semi-structured interviews with committee members and administrators and reviews of financial documents. The research identified factors that enhance or impede financial oversight and highlighted contextual differences between urban and rural settings. Committees that received financial management training demonstrated stronger oversight supported by transparency mechanisms and decentralised decision-making tailored to local needs. Durand and Moreau recommended regular training and standardised monitoring tools to improve accountability. Building on these insights, the present research expands financial performance indicators and evaluates digital systems through qualitative inquiry to refine financial governance frameworks.

In east Africa countries such as Kenya, Wambui and Kamau (2020) used a mixed-methods approach to explore the role of Kenyan public primary school committees in monitoring financial expenditures. Their study combined quantitative analysis of financial trends with qualitative interviews in urban (Nairobi) and rural

(Kiambu) schools. Data from 30 schools and 40 committee members were collected through structured questionnaires, interviews, and financial reports. The authors found that committees possessed basic financial literacy but lacked advanced management skills; regular training and access to modern tools improved effectiveness, while centralized bureaucracy and limited autonomy hindered oversight. They recommended specialized training, decentralized decision-making, and standardized systems to enhance transparency.

Notwithstanding in Tanzania, Chuma and Mushi (2019) evaluated the financial monitoring capacity of Tanzanian public primary school committees in Dodoma using a mixed-methods, cross-sectional design. Data from 15 schools and 30 committee members were gathered through questionnaires, interviews, and document analysis. The study reported basic monitoring skills but identified gaps in advanced training, centralized control, and limited autonomy. It recommended ongoing specialized training, uniform reporting standards, and decentralisation to strengthen accountability and transparency. Building on Chuma and Mushi's findings, this study proposes integrating digital financial management systems with procedural reforms to address policy-practice gaps and to complement human-centered oversight of expenditure approvals.

In the same line, the study of Nyandindi and Komba (2022) applied an explanatory sequential mixed-methods design to assess Tanzanian public primary school committees' effectiveness in monitoring expenditures. Their quantitative analysis of financial trends in 20 Arusha schools was followed by qualitative interviews with 40 committee members. The study found that committees with clear mandates, training, modern tools, and regular reviews performed better in oversight, while rigid bureaucracy and limited autonomy continued to constrain accountability. The authors emphasised capacity-building and streamlined governance; building on this gap, the present research examines capacity-building interventions for committee members responsible for monitoring and approving expenditures.

Specifically in Kyerwa, Maseke and Komba (2021) investigated school committees' financial monitoring capabilities through cross-sectional mixed-methods. Their analysis combined quantitative records review with qualitative interviews of 50 committee members and 15 administrators across 10 purposively sampled

schools. The study described basic monitoring practices but noted deficiencies in advanced budgeting skills, autonomy, and access to digital tools. Bureaucratic delays and centralised decision-making impeded effective oversight. The authors recommended district training programs, standardised digital reporting systems, and decentralisation of authority to improve responsiveness and accountability. This research assesses the extent to which such training programs and digital reporting systems assist school management committees in the monitoring and approval of expenditures.

Complementing with the study of Kavishe et al (2023), examined the role of digital payment platforms in streamlining financial processes among school committees in Kyerwa district using a predominantly quantitative, survey-based design and a purposive sample of 120 committee members. The study found that digital platforms reduced processing times and enhanced financial oversight despite challenges with network connectivity and digital literacy. They recommended targeted digital literacy initiatives and infrastructural support. The study's purposive sampling and limited qualitative data constrain its generalizability and leave deeper contextual factors less explored. For that reason, the present study adopts a qualitative approach to assess how school management committees monitor financial expenditures through technology payment systems and to capture contextual influences on digital platform effectiveness.

## **METHODOLOGY**

This study employed a case study design under qualitative approach. The researcher involved four (4) head teachers, four (4) committee chairpersons, six (6) teachers representing other teachers in SMCs, and six (6) parents representing other parents in SMCs, to make up the study's sample size of twenty (20) respondents selected from a target population of 432. Purposive sampling under a non-probability sampling method was used to select participants. The study employed the interview method, focus group discussion, and Documentary review in gathering the required information. The researcher explicitly communicated to the participants that their participation was voluntary and that there was no coercion involved. The researcher respected the privacy of respondents by refraining from disclosing their personal information to the public.

## FINDINGS AND DISCUSSION

The study assessed the capacity of SMCs to use of FFARs in monitoring financial expenditures in public primary schools. The findings of the study are presented in three themes, namely: centralized control of FFARS access, passive involvement of committee members, and perceived disempowerment and segregation as presented here under.

### Centralized Control of FFARS Access

This aspect explored how school management committee members access to the Facility Financial Accounting and Reporting System (FFARs). Through the interviews and group discussion conducted with Head teachers, school chairpersons, parents and teachers it was discovered that FFARs remains primarily concentrated in the hands of head teachers and finance officers. This exclusivity restricts participation from other School Management Committee (SMC) members, particularly parent representatives; thereby diminishing their oversight role. As one respondent uttered that:

Only the system operator, the finance teacher, and I have access to the system. Other committee members merely witness expenditure decisions that have already been approved. Parent and teacher representatives are excluded from reviewing reconciliation reports or generated cashbooks, with the chairperson only involved in signing cheques and vouchers post-approval (HT 1 interview, July 2025).

This quote proves that, FFARs fosters dependency on head teachers and financial officers for system outputs and undermines transparency and shared accountability. However, these concerns contrast with findings from Nicholaus et al. (2023), whose study revealed that FFARS has enhanced transparency and accountability in financial management among head teachers. According to their research, the system enabled school heads to share financial information more openly with staff and stakeholders, thereby promoting accountability. This contrast suggests that while FFARS has the potential to improve financial transparency at the leadership level, its effectiveness in promoting shared accountability among all stakeholders may be hindered without adequate training and capacity-building for SMC members.

Notwithstanding, in Focus group discussion, the discovered that committee members do not know how FFARS works and depend on headteachers or finance

officers to interpret reports before they sign them. This reliance sidelines their involvement in financial decision-making and erodes shared accountability, leaving a small group to dominate oversight. As a result, control over school finances becomes concentrated, which can undermine transparency and weaken the committee's role as an effective check on spending. As discussion done in school B restated that:

Most committee members are unfamiliar with FFARS. They rely on us to interpret reports before signing them. This dependency limits their active participation in financial decision-making and weakens the principle of shared accountability. As a result, financial oversight becomes concentrated in the hands of a few individuals, potentially reducing transparency at the committee level (FGD 2, July 2025).

This means that school management committee members including some head teachers, teachers and parents' representative in SMC do not understand FFARs and have limited knowledge. They depend much to other members. From the quotation, the study revealed that the monopolization of FFARS access by a few key personnel contradicts principles of participatory school governance preserved in Tanzanian education policies. These findings align with Amos et al. (2021), who advocated comprehensive FFARS training across all school governance stakeholders. Similar evidence from French public schools by Durand and Moreau (2020) indicates that inclusive access to financial tools significantly enhances local oversight capabilities in financial expenditure.

### Passive Involvement of Committee Members

The second aspect explored school management committees' use of FFARs in monitoring financial expenditures. In this task participants were asked about participating in controlling expenditures through FFARs. Through the interviews done with SMC, members implied that SMC members are reduced to mere signatories, approving vouchers and cheques without fully understanding or participating in the decision-making process. One respondent articulated that:

The system only works when it is explained by the Head teacher at the point of submitting requests for fund approval to purchase school supplies. It is at that stage that the Head teacher informs the committee that after budgeting, the funds must be entered into the FFARS system. Consequently, the committee,

through the chairperson, receives a payment voucher that has already been generated in the system for signature, allowing payment to be made to the supplier who provided the material (P 1 interview, July 2025).

This quote implies that the head teacher controls when and how the system is used (gatekeeping), so the school management committee plays a largely passive, signatory role, which limits their ability to review, question, or influence transactions. This is supported by Serunjogi (2022) who showed that while the SMC performed well in approving budgets and cash withdrawals which are high-level, formal tasks their performance was "dismal" in the critical areas of approving actual expenditures and monitoring financial accountability. This indicates that the SMC's role is ceremonial and limited to signing off on transactions, rather than actively reviewing or influencing how funds are utilized, which remains under the head teacher's control.

In contrast to the above findings, in group discussion from school B, when discussed about the capability of school management committees (SMCs) in the use of FFARS in monitoring financial expenditures demonstrated as follows:

They said the FFARS system is a technological platform used to make payments and control the use of all school funds, including government grants and community contributions. Any funds required for school expenses must be deposited into the school's account. Then, the expenditure plan is discussed by the school committee, and after that, the expenses are entered into the FFARS system. This system processes the expenditure data by comparing each budget item against the school's total annual budget and the proposed amount to be spent ( FGD 4, July 2025).

This indicates that the description suggests a structured workflow, but it does not clarify whether the committee has the skills or system access to verify entries themselves, and while the process appears transparent in theory, effectiveness depends on how actively the committee participates beyond initial discussions. The findings from Wambui and Kamau (2020) directly support this, as they emphasized that financial literacy, transparency, and accountability are essential for effective monitoring, which a theoretical workflow alone cannot guarantee. In essence, the committee's

monitoring capability is compromised when they lack the practical ability to verify transactions, making their role largely symbolic.

Notwithstanding, in document analysis involved a variety of sources, including financial reports, and financial records as such as, financial expenditure planning meeting minutes, bank reconciliation reports and payment vouchers. These documents were collected from selected public primary schools. The insights gained from this document review complement the qualitative data gathered through interviews and focus group discussions. The annual and quarterly financial reports generated through the Financial and Fiscal Accountability Reporting System (FFARS) reveal limited input from School Management Committee (SMC) members. Most of these reports were signed by headteachers and finance officers, with minimal annotations or feedback from SMCs. The lack of SMC comments or resolutions in the financial reports highlights a low level of engagement in system-based financial monitoring. By incorporating the role of School Management Committees (SMCs) in the Financial Framework for Accountability and Reporting Systems (FFARS) is predominantly ceremonial. Members, particularly parents, tend to engage primarily when signing cheques or payment vouchers after approvals, often with a limited understanding of financial documents or the decision-making process. This passive involvement stands in contrast to the expectations outlined in the Education Sector Development Plan (ESDP), which envisions SMCs as essential players in financial planning and accountability. This was supported by the assessment of, Chuma and Mushi (2019), Wambui and Kamau (2020) which found that SMCs in Kenya were more effective in financial oversight when actively involved in all stages of expenditure planning and review enhance SMC engagement and decision-making authority to strengthen financial governance in schools. The findings of this study highlighted a significant opportunity to empower SMCs through hands-on participation in FFARS operations.

#### **Perceived Disempowerment and Segregation**

The study found that committee members, especially parents, feel disempowered and excluded from their oversight role, perceiving that FFARS has removed their influence over school financial matters. For example, when chairperson from school A asked how FFARS works replied as follows:

Once the committee plans the expenditure of

funds available in the school's account with clarification from the head teacher, the head teacher is the one who inputs the expenditure into the system. After making payments, the head teacher brings the bank statement to the school management committee so they can review the spending and payments, to confirm that they match with what was approved (CP 3 interview, July 2025).

This implied that the process sidelines the committee from direct participation, creating a sense of disempowerment, and make workflow reinforces segregation between decision-making and system operation. The findings are supported by Ben and Khoury (2021), noting that while committees possessed basic monitoring knowledge, they lacked advanced oversight skills. This skills gap was compounded by the absence of standardized tools and the limited autonomy granted by central authorities. Committees that received targeted training demonstrated significantly stronger capacities in expenditure oversight. Again, other interview did with parents their capability to use of FFARS in monitoring financial expenditures. The Parent also mentioned that:

Only head teacher understands how the system operates. Sometimes it is difficult to reject what the head teacher has entered into the system, even if there are errors; the committee mostly provides advice. For example, the head teacher may involve the committee fully during meetings to plan fund usage, such as when the government spends money for repairing classrooms. The head teacher consults the committee on purchasing repair materials. However, during meetings, they might agree to buy 20 bags of cement, but the payment voucher generated in the system shows 23 bags. When asked, the head teacher says the finance officer entered it incorrectly. When the committee asks how to cancel the payment voucher, they are often given a long and complicated process, requiring the committee to re-approve the expenditure, which is essentially inaccurate (P 6 interview, July 2025).

This means that knowledge of FFARS is owned by the headteacher, making the committee dependent and unable to challenge errors effectively. The committee's role is reduced to give advice, with little power to enforce corrections that fosters a sense of

disempowerment and exclusion from meaningful decision-making. The finding supported by Agency theory, this reflects a classic principal-agent problem, where the principal (headteacher) holds informational and operational advantages over the agents (the school management committee). Without adequate oversight capacity or access to relevant information, the principal is unable to hold the agent accountable, leading to weakened governance and potential inefficiencies or misuse of resources hence increase a chance of hiding information among head teacher and SMC members. In the same manner, from focus group finding highlighted that: FFARS control was concentrated in the hands of the headteacher, who alone creates expenditure records while other committee members are called in only to approve already-entered payments. Although the committee understands the system's accountability purpose, their lack of direct access sidelines them from real financial decision-making and creates a clear sense of exclusion and weakened oversight. As the discussion done restate that;

FFARS is an electronic system used to control and monitor the use of all school funds like capitation by ensuring that all expenditures are processed through the system. Only the head teacher has access to create expenditure records, and the committee members are only brought in to approve expenditures that have already been entered into the system. Said whenever schools need to make any type of purchase, it is mandatory to enter it into the FFARS system after completing all preliminary procurement procedures, including school committee meetings to approve the expenditures. The FFARS system is coordinated by the head teacher in collaboration with the finance officer alone, which causes challenges for the school committee. This sometimes leads to the committee approving incorrect expenditure due to the involvement of only a few people who can see what is happening in the system. (FGD 4, July 2025).

This quote implies that while committee members understand FFARS's purpose, they lack direct access to operate it. The head teacher exclusively controls expenditure entry, centralizing decision-making power. School management committee participates in initial approval meetings but has no direct visibility into the system during execution. This led the concentration of

access and information among a few individuals to create a power imbalance, and limited transparency, such exclusion results in the school management committee unknowingly approving incorrect expenditures and reinforces feelings of disempowerment and segregation from critical financial processes. This finding incorporated with the study of Ahmed and Hassan (2021), observed that such concentration of technical control and information in a single actor undermines participatory governance, as it restricts the committee's ability to monitor, question, or influence financial decisions. But also by complementing with Agency Theory, reflects a classic principal-agent dilemma, where the principal (e.g., headteacher or financial officer) possesses superior access to information and operational tools, limiting the agent's (committee's) ability to effectively monitor or challenge decisions. As a result, the committee becomes a passive entity, dependent on the headteacher for information and action, which weakens accountability mechanisms and may contribute to inefficiencies, mistrust, or misuse of funds.

Meanwhile, in document analysis such as financial planning minute's agenda, Cash books and payment vouchers was highlighted with qualitative data obtained through interviews and focus group discussions. The documents predating the implementation of the Financial and Fiscal Accountability Reporting System (FFARs), reveals a more active engagement in discussions surrounding budgeting and expenditures. In contrast, recent minutes post-FFARs rollout indicate a decline in detailed involvement, which may be attributed to a centralization of decision-making authority in the hands of head teachers. The review of earlier circulars regarding school committees (prior to FFARs) highlighted the importance of collective decision-making, including clearly defined roles in financial oversight. Reassessing such guidelines could inform updates to current policies, enabling School Management Committees (SMCs) to regain their oversight capabilities within the new digital framework. By supporting with Agency theory, the shift post-FFARs represents a deepening of the principal-agent gap, where the principal (headteachers) control both access and execution of financial data, while the agents (committees) are sidelined. Without the necessary tools and authority to monitor principal behavior effectively, the accountability chain weakens, increasing the risk of inefficiencies and diminished transparency in school governance.

## CONCLUSIONS AND RECOMMENDATION

The study revealed that while the Financial Framework for Accountability and Reporting Systems (FFARS) was designed to enhance financial accountability in public primary schools in Tanzania, its implementation has unintentionally marginalized non-technical members of SMCs. Centralized control, lack of training, digital illiteracy, and infrastructural challenges continue to undermine the ability of SMCs to exercise effective oversight. As a result, there is a risk that FFARs may function more as a tool for administrative control rather than fostering genuine community accountability. To address this gap, targeted capacity-building and policy reforms are necessary to empower SMCs in school financial governance. In particular, mandatory training programs for all committee members should be introduced, focusing on FFARs operations, financial literacy, and governance roles hence to foster proper authorization of financial expenditure in public primary schools.

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