



## The Influence of Budget Allocation on Sustainability of Fiscal Resources in Government Primary Schools at Bariadi Town Council, Simiyu- Tanzania

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**Abstract** : This study examined the influence of budget allocation on the sustainability of fiscal resources in government primary schools within Bariadi Town Council, Tanzania. The study employed a mixed research approach and an embedded mixed design. Data were collected from 137 respondents selected through purposive, stratified, and simple random sampling. Questionnaires, interviews, and observation checklists were used, with a reliability coefficient of 0.82 confirmed through pilot testing. The findings revealed that budget allocation significantly influences the sustainability of school fiscal resources by ensuring proper utilization, transparency, and equitable distribution. However, weaknesses such as limited financial management skills and poor record-keeping hindered effective use of funds. The study concluded that budget allocation is vital for sustaining fiscal resources in public primary schools when supported by sound financial planning and stakeholder involvement. Weak financial management practices, however, undermine transparency and accountability in school budgeting processes. The study recommended continuous financial management training for headteachers and timely disbursement of funds to schools. It also suggests strengthening monitoring, participatory budgeting, and accountability mechanisms to ensure sustainable utilization of school fiscal resources.

**Keyword** : Influence, Budget Allocation, Sustainability, Fiscal Resources

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## INTRODUCTION

Budget allocation is a cornerstone of fiscal sustainability in public primary schools, determining the effectiveness with which institutions maintain infrastructure, teaching resources, and staff welfare. According to Lenny (2025), sustainability of fiscal resources refers to a school's ability to maintain consistent financial inputs to support both current operations and long-term development without relying excessively on unstable funding. Financial planning comprising budgeting, inspection, and stakeholder participation ensures fiscal discipline and prioritization of school needs. When budget allocation is done systematically and aligned with institutional goals, it promotes efficient use of funds, enhances accountability, and sustains quality service delivery. Poor or inconsistent budgeting, however, disrupts operations and undermines educational quality.

Globally, various studies highlight how effective budget allocation contributes to school sustainability. In the United States, Johnson (2023) explains that the Local Control Finance Formula (LCFF) allocates state funds based on the proportion of "high-need" students in a district, ensuring equity and efficiency in financial resource distribution. This model underscores how well-structured financial allocation policies can enhance educational inclusion and long-term fiscal sustainability.

Similarly, in India, Russell (2024) emphasizes that financial planning, including the creation of realistic budgets and cash flow management, ensures that resources are distributed efficiently and that expenditures prioritize students' needs. These systems demonstrate that well-planned budgets contribute to maintaining resource stability and improving educational outcomes.

In the Asian context, Elma (2024) and Ompad Jr. (2024) observe that in Southeast Asia and the Philippines, effective budget allocation enables school leaders to optimize limited funds for instructional improvement and institutional performance. The Department of Education in the Philippines recognizes school heads as key agents in ensuring that financial allocations are directed toward educational priorities (Russell, 2024). Yilmaz (2021) adds that the budgeting process comprising expenditure management, income generation, and allocation according to learning goals ensures efficient use of funds and minimizes wastage. Thus, the effectiveness of budget allocation directly influences the sustainability of fiscal resources by ensuring that every monetary decision aligns with institutional goals and accountability standards.

In Uganda, Nchaga (2025) emphasizes that effective financial planning, internal auditing, and monitoring play a vital role in sustaining fiscal resources and

improving academic performance in government primary schools. Proper budget allocation ensures that resources are used efficiently to support instructional needs, infrastructure maintenance, and staff development. Schools that follow systematic budgeting and accountability practices experience greater financial stability and improved learning environments. This indicates that structured financial systems, centered on transparency and periodic assessment, directly enhance the sustainability of fiscal resources within the Ugandan education sector. Similarly, in Kenya, Muthoki (2021) and Omwanza (2025) observe that school heads, as accounting officers, manage government grants and community contributions to achieve educational objectives, while Cheruto (2024) notes that proper budgeting supports infrastructure and instructional improvement.

In Tanzania, the government implemented direct school financing in 2016 and revised the Education and Training Policy in 1995 and 2014 to empower school management committees and heads to control budget allocation and spending (Chundu, 2024). This decentralization aimed to eliminate bureaucratic delays, enhance transparency, and ensure timely provision of resources to schools. Through these reforms, funds are now deposited directly into school accounts, enabling institutions to plan and execute their budgets more

effectively (Gamba, 2024). However, a major challenge remains the inconsistency in financial planning and limited community participation in budgeting processes. Many schools still face difficulties in financial accountability, record-keeping, and long-term sustainability planning, which undermines the efficiency and intended impact of the government's fiscal reforms. Therefore, this paper aimed to evaluate the influence of budget allocation on sustainability of fiscal resources in government primary schools at Bariadi Town Council, Simiyu- Tanzania

## Empirical Review

### 1. Theoretical Review

The study was guided by the economic theory of infrastructure by Frischmann (2005). The theory emphasizes that infrastructure, including educational facilities and fiscal resources, should be managed to promote inclusivity, equity, and long-term societal benefits rather than short-term financial gains. Its strengths lie in supporting sustainable and innovative use of shared resources through effective financial planning, while its weakness is that institutions may lack adequate funding or expertise to manage open-access infrastructure efficiently. In relation to The Influence of Budget Allocation on Sustainability of Fiscal Resources in Government Primary Schools, the theory is relevant because it underscores the need for strategic budgeting that prioritizes

long-term value creation, equitable resource distribution, and sustainability of school fiscal resources. By applying this theory, government primary schools can allocate budgets in ways that ensure infrastructure and financial assets are managed efficiently to support continuous educational development and community benefit (Frischmann, 2005; Bhasin, 2024).

## 2. Empirical Review

Jennylyn et al. (2024) conducted a study in the Philippines examining the financial management practices of elementary school heads concerning procurement, disbursement, budget allocation, and fund sourcing. Using a cross-sectional survey design and quantitative methods, the study found that effective budgeting and fund distribution enhance school management and that stakeholder participation in financial decisions leads to better resource management than when decisions are made individually. The authors recommended government-led financial management training for school heads to improve efficiency and accountability. This study is relevant as it demonstrates how proper financial planning and inclusive budgeting practices contribute to the sustainability of fiscal resources in government primary schools.

Groenewald (2024) explored financial planning practices in Southeast Asian public schools, focusing on budgeting, resource

allocation, procurement, and internal auditing through a comprehensive literature review. The findings revealed varied financial approaches across schools, with challenges including budget deficits due to inadequate financial literacy. The study emphasized that stakeholder participation fosters transparency and effective resource allocation. It also recommended capacity-building initiatives to enhance the financial literacy of school administrators and staff. These findings highlight the importance of strengthening financial planning systems to improve educational outcomes and ensure the sustainability of fiscal resources, particularly in developing regions such as Bariadi Town Council.

Sidibé et al. (2022) investigated the impact of inadequate funding on learning and teaching outcomes in Mali's government primary schools using a cross-sectional survey design and quantitative methods. The study found that financial shortfalls and mismanagement significantly contributed to poor educational outcomes, including low completion rates and high dropout levels. The results indicated that the existing budget allocations were insufficient to support quality education, leading to disparities in learning resources. Unlike studies focused on financial planning, this one emphasized how funding inadequacy directly affects learning outcomes. The findings underscore the need for sound budget

allocation and financial management to sustain fiscal resources in primary education.

Ezeh and Ogara (2020) analyzed the impact of financial management on school administration efficiency in Nigeria's Enugu Education Zone through a mixed-methods survey design. The study revealed that poor financial management, lack of proper auditing, inadequate accounting records, and mismanagement of funds hinder effective school administration. It recommended government-led financial management training for school administrators to enhance efficiency and accountability in fund utilization. Similarly, Aina (2020) examined financial administration in South African primary schools and found that parental financial illiteracy and low participation in school governing bodies weakened financial decision-making. Both studies highlight the importance of inclusive budgeting, transparency, and capacity building to enhance the sustainability of fiscal resources and improve financial planning in public schools.

Cheruto (2024) assessed how financial resource management affected academic achievement in Kenyan secondary schools, using a mixed research design. The study found that internal controls and budgeting had a significant positive influence on performance, though it focused more on secondary than primary schools. In Tanzania, Hassan et al. (2024) and Gamba (2024)

examined the use of capitation grants and direct school financing, revealing that while the system improves fund distribution efficiency, challenges such as inadequate training and poor infrastructure persist. Similarly, Ngalioma et al. (2024) and John (2025) found that strong budgeting, monitoring, and accountability mechanisms enhance fiscal sustainability in Tanzanian schools. Collectively, these studies emphasize that effective financial planning, capacity building, and participatory budgeting are crucial for sustaining fiscal resources and improving educational quality in government primary schools, particularly in contexts like Bariadi Town Council.

## METHODOLOGY

This study employed a mixed research approach and an embedded mixed research design. The study population consisted of 1,554 participants, including 1,496 teachers, 47 head teachers, 10 Ward Education Officers (WEOs), and 1 District Education Officer (DEO) from 47 government primary schools in Bariadi Town Council. The sample size was 137 respondents, comprising 94 teachers, 32 school heads, 10 WEOs, and 1 DEO. Sampling involved both probability and non-probability techniques; purposive sampling for DEOs, WEOs, and head teachers, and stratified and simple random sampling for teachers. Data collection instruments included questionnaires for teachers, interview

guides for school heads, WEOs, and the DEO, and observation checklists. Validity was ensured through expert review and pilot testing, while reliability was confirmed using Cronbach’s Alpha, yielding coefficient of 0.82. Data analysis employed SPSS version 26 for quantitative data using descriptive and inferential statistics, while qualitative data were analyzed thematically through coding and theme development. Ethical considerations included obtaining research permits from relevant authorities, ensuring informed consent, confidentiality, anonymity, and proper citation of all sources following APA 7th edition guidelines.

## RESULT AND DISCUSSION

### Influence of Budget Allocation on the Sustainability of Fiscal Resources in Government Primary Schools

The objective sought to determine how budget allocation affects the sustainability of physical resources in government primary schools. This objective aimed to assess the influence of budget allocation on financial management in a government primary school. To achieve this objective, close-ended questionnaires were administered to teachers, and they were requested to indicate how budget allocation influences the sustainability of school physical resources in government primary schools. The results are presented in Table 1.

**Table 1.**  
**Budget Allocation Information from Teachers' Interviewees' Responses (n = 94)**

**Key:** SD-Strongly Disagree, D-Disagree, N-Neutral, A-Agree, SA-Strongly Agree

STATEMENT	SD		D		N		A		SA							
	F	%	F	%	F	%	F	%	F	%						
1 Budget allocated meets the financial needs required for sustainable school operations.	8	8.5	3	3.2	31	32.6	0	0	3	3.2	40	42.6	1	1.1	19	20.1
2 The allocated budget utilized to ensure that resources are sustained	6	6.4	4	4.2	12	12.6	0	0	5	5.3	54	57.4	2	2.1	26	27.4
3 The sustainability of fiscal resources is influenced by the budget allocation at the school.	3	3.2	3	3.2	6	6.4	0	0	5	5.3	58	61.3	3	3.2	31	32.6
4 Budget allocation promotes an equitable distribution of resources across different activities in the school.	7	7.4	4	4.2	29	30.6	0	0	4	4.2	48	51	1	1.1	13	13.7
5 Budget allocation determines factors that require decisions at the school.	2	2.1	2	2.1	8	8.5	0	0	5	5.3	57	59.8	3	3.2	31	32.6

Source: Field data (2025)

Table 1 implies that the school budget allocation for the sustainability of physical resources in government primary schools is sufficient for different activities at the school. The

statements posed to the teachers through interviews are That the Budget allocated meets the financial needs required for sustainable school operations. The budget allocation at the school influences sustainability of fiscal resources, Budget allocation promotes equitable distribution of resources across different activities in the school and Budget allocation determines factors that need decisions at the school.

### **Budget Allocated Meets Financial Needs Required For Sustainable School Operations**

Respondents were asked whether the budget allocated meets the financial needs required for sustainable school operations. The findings in Table 4.3 show that 8.5 per cent of teachers strongly disagreed, 31.9 per cent disagreed, 40.4 per cent agreed, and 19.1 per cent strongly agreed that the budget allocated meets the the financial needs required for sustainable school operations in public primary schools. This implies that when the organization receives a certain amount of money, particularly capitation grants from the central government, contributions from various stakeholders, and other funds from various sources, this money is used effectively by school management based on the school financial planning and the priorities of the school which were indicated previously through teachers' meetings, parents' meetings, and school committees' meetings. Additionally, this implies that teachers

are involved in fiscal matters related to sustainable school operations in public primary schools. From qualitative data gathered from respondents through interviews, the following was observed as follows from interviews as one of interviewee says:

*“We receive capitation from the central government. Money from the central government is allocated in five categories: rehabilitation, sports and games, examinations, administration, and teaching and learning materials. After receiving the money, school heads reallocate it with the cooperation of other teachers to address various requirements in all departments within the school. In addition, the money we received each month is sufficient for school activities”.*  
(Interviewee 2<sup>nd</sup> June 2025).

The findings from the interview revealed that school heads cooperate with their subordinates and parents to effectively utilise funds received from various sources to address school priorities, such as maintaining buildings, desks, tables, and water infrastructure. This dependence on school financial planning and allocated budget is crucial for creating and maintaining school physical resources in good condition for an extended period, thereby reducing the frequency of repairs. As proposed by the economic theory of infrastructure by Frischmann (2005), fiscal resources are

essential for supporting a wide range of activities for education and community-based purposes.

From both quantitative and qualitative data, the study found that budget allocation meets the financial needs required for sustainability, which is crucial for the school's daily financial activities. Money is key to effectively running all school activities (John, 2025). Nchaga (2025) also supports the idea that strong financial systems directly contribute to improved educational outcomes, while weaknesses in budgeting and oversight hinder progress. If each department has its budget allocation, it can help reduce contradictions within the schools and enable school management to fulfill their responsibilities effectively according to the required guidelines.

### **The Allocated Budget a Utilized to Ensure that Resources are Sustained**

School management effectively utilized the allocated budget to ensure that resources are sustained in public primary schools. Table 4.3 shows that 6.4 percent of teachers strongly disagreed, 12.8 percent disagreed, 54.3 percent agreed, and 26.6 percent strongly agreed with the budget allocation for school physical resources. This indicates that the implementation of financial planning in budget allocation for school fiscal resources varies from one school to another, depending on the school's management. Some school heads were very effective in implementing the

budget allocation for school fiscal resources, while others implemented it according to their own interests. Also, this was supported by qualitative data, which was gathered from respondents by using interviews, and one of the interviewees commented:

*“School received capitation grants from the central government. After receiving the money in the school account, the school head analyzed the funds according to the percentages indicated in the guidelines for public primary schools. Following this process, the school head convenes a staff meeting to allocate the budget for the funds based on the designated categories. Subsequently, the school head calls a school board meeting to discuss and verify the budget prepared by the staff meeting. Once the school board verified the staff budget, the head forwarded the decision to the next stage in the district to obtain permission to withdraw the funds for implementing the school budget. When the funds were withdrawn by the school accountant and deposited into the school account, the money was distributed to the individuals responsible for implementing the school budget to address the requirements identified by various departments.*”

*Feedback on the implementation was then provided to the teachers and school board through a meeting". (Interviewee, 5<sup>th</sup> June 2025).*

This implies that when money from the central government is directed to the school account, it reduces misunderstandings among local governments. Also enabled financial planning for the sustainable use of school physical resources within public primary schools. Previously, the capitation grants from the central government passed through various steps up to the school accounts. To avoid the bureaucratic delays and inconsistencies of local government bodies, Tanzania began directly financing elementary education through school accounts in 2016 (Gamba, 2024). It also shows that school management and teachers are free to use the money received from the central government based on the required guidelines and their school priorities. Additionally, another participant commented that:

*"The amount of money generated from cotton farms after selling cotton was submitted to the school head by the teacher responsible. Upon receiving the money,*

*the school head invited a staff meeting to discuss and allocate the funds according to the school's action plan. After the staff meeting, the school head convened a school board meeting to review and approve the decisions made by the staff. The school head then distributed the money to a small committee responsible for implementing the decisions discussed in the staff meeting and approved by the school board. Feedback was provided to the teachers and school board through meetings, and documentation of the implementation was maintained in good condition". (Interviewee, 4<sup>th</sup> June 2025).*

Findings from the interview indicated that most public primary schools effectively implement their allocated budgets to address various requirements within the schools, depending on the source of funding for each school. The funding sources varied from one school to another, depending on the school's position, the number of pupils, the relationship between school management and various educational stakeholders, and the number of projects generated within the school. Most public primary schools arrange their budgets based on the source of funds, with the main source being capitation grants provided by the central government. As supported by Chundu (2024),

Tanzania has given community members and school administrators decision-making authority over financial management under the 1995 and 2014 revisions to the Education and Training Policy.

The above information implies that in most government primary schools, the school management implements the school budget effectively, with the cooperation of staff members, to address various departmental requirements. Particularly, school fiscal resources are focused on financial planning, which leads to a reduction in unplanned costs that align with the destruction of school physical resources. Most public primary teachers perform financial planning duties based on their work experiences and not financial management professionalism. This concurred with the study by John (2025), which found that effective budget implementation is a crucial aspect for developing and managing the limited resources available at the school.

### **Budget Allocation Influenced the Sustainability of Fiscal Resources at the School**

Teachers were to respond to the situation on how budget allocation influenced the sustainability of fiscal resources. Table 4.3 shows that 3.2 percent of teachers strongly disagreed, 6.4 percent disagreed, 58.5 percent agreed, and 31.9 percent strongly agreed. Some schools were observed to

respond negatively, with 10.6 per cent disagreeing that the budget allocation influenced the the sustainability of fiscal resources at the school. This suggests that school heads perform their financial management responsibilities in accordance with established guidelines. Quantitative data was supported by qualitative data found from the field by the research after interviewing respondents, as one interviewee commented:

*"The financial reports of our school include staff meeting minutes, school board meeting minutes, and payment lists, which we keep as verification for payments made to those who have performed various school duties, such as rehabilitating school physical resources. When purchasing new school equipment, we withdraw cash from the school account at the bank and then buy the equipment after negotiations in various school meetings. The shopkeeper provides two types of receipts: one printed by machine and one handwritten, which we attach to our minutes. During construction of school infrastructure like classrooms, toilets, and teachers' houses, a leader from the district education officer (DEO) is selected to supervise all activities at the school, with the cooperation of the school accountant, school head, and a small committee comprising a few teachers, the school head, and some school board members and after completing the construction tasks, the documents*

*are kept in the school head's office". (Interviewee, 14<sup>th</sup> July 2025).*

Findings from the interviews indicated that most government primary schools have financial planning reports on the sustainability of school fiscal-financed resources, which are kept in good condition for reference by the authorities and for school supervision, conducted by district supervisors twice a year. The fiscal resource reports available in most public primary schools include meeting minutes and payment lists. At the same time, only a few have proper financial management documents such as payment vouchers, store ledgers, electronic fiscal device receipts and invoices. However, these documents are not always arranged in the required manner. As supported by the URTMoF (2023), implementing the instruction in the guideline will contribute to strengthening control over public expenditure.

These indicated that financial reports were available for most public primary schools. However, the majority of school heads did not have sufficient knowledge related to the preparation of financial reports, especially regarding the various documents that were supposed to be available in educational institutions and how they were implemented. As a result, record-keeping was based on experience rather than professional record-keeping practices. Hofisi and Nabago (2024) supported this in their

study, "The Influence of Budgeting and Financial Reporting on Financial Accountability in Primary Education Programs in Uganda," which states that public expenditure is vulnerable to abuse, misuse, and fraud. Budget transparent facilities, prevent corruption, and facilitate the, more effective and efficient use of resources. This is because when the researcher focused on observing documents related to financial management, most of the documents were available; however, many school heads did not understand how to utilise them. For example, most schools have a store ledger but are unsure how to complete it. This situation is a poor indicator of the schools' financial management. It implies that most teachers, especially school heads, performed financial management duties based on their experience rather than financial management professionalism as it was also established in a study done by Ezeh and Ogara (2020), Ndongwe (2024) and Groenewald's (2024) where it was also found that most of heads of schools were incompetent on procurement, audits and accounting related reports.

### **Budget Allocation Promote Equitable Distribution of Fiscal Resources Across Different Activities in the School**

This refers to the budget allocation of fiscal resources of an organisation received from various sources, such as capitation grants from

the central government, money donated by different stakeholders, or cash from various projects generated within the schools, which enable the school to allocate resources across different departments. Table 4.3 indicated that among the teachers involved in the study, 7.4% strongly disagreed, 29.8% disagreed, 48.9% agreed, and 13.8% strongly agreed. This indicates that most schools obtained their funding from various sources, enabling school management to implement their financial planning based on the school's priorities. The school management allocates the received money based on the condition of the fund source and the guidelines required to utilise that money, in order to address various activities within the school. Still, the school management is responsible for planning, budgeting, purchasing, and implementing the allocated budget to ensure the sustainability of fiscal-financed resources. In supporting this data, qualitative data was collected through an interview where one of the interviewees said:

*“Reality is, we receive money for school development from the central government. The school head invites staff to a meeting, during which money is allocated based on the school's financial plan, which focuses on priorities previously established through various parent-teacher meetings, staff meetings, and school committee meetings. The process of withdrawing the money and implementing it to address the*

*negotiated activities is conducted in cooperation with other teachers, and feedback is provided. All documents are kept well”.* (Interviewee on 5<sup>th</sup> June 2025).

Data from the field established that funds are allocated to these primary schools on time from their resources was very important to address various activities conducted within the school, such as repairing buildings, chairs, tables, desks, water infrastructure, and purchasing teaching and learning materials. Also helps school heads cooperate with their teachers to allocate money effectively for various activities conducted within the school and manage school physical resources for the sustainability of school fiscal resources. It was supported by Jennylyn et al (2024) effective budgeting and fund distribution procedures are essential components that greatly enhance school management overall on the other hand Ngalioma et al. (2024) school heads used various tactics to manage capitation grants, such as budgeting, monitoring, assessing financial resources, ensuring accountability and transparency in financial transactions, and working according to the school's vision and mission.

### **Budget Allocation: Determine Factors that Need Decisions at the School.**

It was a situation where school management involved other teachers in various activities conducted within the

school, which required decision-making regarding financial matters. Some activities included planning, budgeting, purchasing, and repair of buildings, desks, tables, chairs, and teaching materials, as well as water facilities. Table 4.3 indicated that among the teachers included in the study, 2.1 per cent strongly disagreed, 8.5 per cent disagreed, 57.4 per cent agreed, and 31.9 per cent strongly agreed.

This showed that budget allocation determines factors that require decisions in public primary schools, particularly in Bariadi town council. This means that teachers were involved in all processes of various activities conducted within the school, such as planning, budgeting, purchasing, sports and games, rehabilitation of school physical resources, and financial management activities. All of these are caused by the allocated budget of money received from various sources, which enables the rise of various issues that require the school management to involve various educational stakeholders to make decisions on them.

To support these findings, the research also collected data using a qualitative tool (an interview). From the interview, one of the interviewees commented:

*"All processes related to school activities involve teachers and the school board, who engage in decision-making through various meetings. Most teachers are*

*included in the decision-making process in both staff and school board meetings. For example, when the school receives money from any source, the school head invites teachers to a meeting to allocate that money, focusing on school financial planning and priorities. The staff meeting makes decisions on how the money can be implemented, and the school head invites the school committee meeting to approve the decisions made by the staff meeting". (Interviewee, 2<sup>nd</sup> June, 2025).*

Data from the interview revealed that budget allocation is among the factors influencing school management to ensure that education stakeholders are involved in decision-making on various issues within schools, particularly those related to fiscal matters such as budgeting, purchasing processes, physical resource repairs, and purchasing teaching materials. As noted by Groenewald (2024), his study aimed to investigate budgeting, resource allocation, procurement, and internal auditing in public schools across Southeast Asia. It becomes evident that encouraging transparency and facilitating efficient resource allocation depend on the participation of stakeholders. Furthermore, financial planning stability leads to the sustainability of school fiscal resources in good condition, which influences student performance at the school (Sucuoglu, 2024). The researcher also observed during the interview process how teachers cooperated and

interacted with school management in various situations, indicating how budget allocation factors influence decision-making within educational institutions. On the other hand, budget allocation was a key factor that brought different groups together on various workplace issues that required decision-making, which concurred with the study by Ngalioma et al. (2024).

## CONCLUSIONS

From the findings, the study concluded that budget allocation plays a critical role in ensuring the sustainability of fiscal resources in government primary schools within Bariadi Town Council. Effective budget allocation contributes to the proper management, equitable distribution, and maintenance of school physical and financial resources. The study established that schools receiving funds directly from the central government, combined with sound financial planning and stakeholder involvement, were more likely to sustain their fiscal resources and maintain a conducive learning environment. However, it was also found that limited financial management skills among headteachers, weak record-keeping, and dependence on experience rather than professionalism hindered optimal financial utilization. The study therefore concludes that the sustainability of school fiscal resources depends largely on transparent, well-

planned, and participatory budgeting processes that align with school priorities, encourage accountability, and minimize misuse of funds.

Based on the findings, the study recommends that the Ministry of Education, Science, and Technology (MoEST), in collaboration with local education authorities, should strengthen capacity-building programs for headteachers and school management teams on financial planning, budgeting, and record-keeping. Continuous professional training on financial management procedures, procurement, and auditing should be institutionalized to enhance competence and accountability in managing school funds. Furthermore, the government should ensure timely disbursement of funds and promote participatory budgeting by involving teachers, school boards, and community members in financial decision-making to enhance transparency and ownership. Finally, proper monitoring and evaluation mechanisms should be implemented at the district and ward levels to ensure that allocated budgets are effectively utilized for the sustainability of fiscal resources and continuous improvement of educational quality in public primary schools.

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